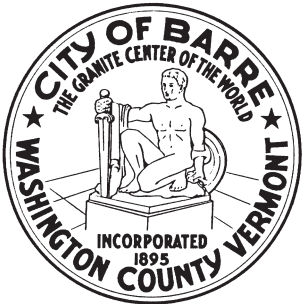


**ONE HUNDRED AND TWENTY FOURTH REPORT**

OF THE

CITY OF BARRE  
VERMONT



For the Fiscal Year Ended  
June 30, 2019

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**THE 2019  
CITY OF BARRE  
ANNUAL REPORT**

**is  
Dedicated to  
Former City Councilor and State Representative**

**PAUL N. POIRIER**

**IN RECOGNITION OF FOUR DECADES OF DEDICATED  
SERVICE TO THE RESIDENTS OF THE CITY OF BARRE**



Paul Poirier was born in Lewiston, Maine and educated at private schools in Maine and Norwich University, Northfield, Vermont, where he received a bachelor of science degree and a master's degree in history and government. Paul was also a member of the Norwich ice hockey team, and was one of the school's all-time top 10 leading scorers. He became a resident of Barre City in 1970 when he started his long career of service to the City and its residents.

Poirier taught history at Spaulding High School from 1970 to 1988, and was the boys varsity hockey coach at the school from 1970 to 1981. The Spaulding Hockey Team won the Division 1 Championship in 1980 – its first in nearly 20 years in Poirier's penultimate year as coach.

In 1980, Paul was a successful candidate for election to the Vermont House of Representatives. He was reelected in 1982, 1984, and 1986, and served from January 1981 to January 1989. In 2006, he was again

elected to the House and was reelected in 2008, 2010, 2012, 2014, and 2016, and served from January 2007 to January 2019. Paul's service and dedication in the House is virtually unmatched; Paul served as Assistant Minority Leader, Majority Leader and on the House and Joint Rules Committee, the Joint Rules Committee, the Select House Committee on Economic Growth, the Health and Welfare Committee, the Health Oversight Committee the Committee on Health Care Reform, the Health and Welfare Committee, the Eastern States Pharmaceutical Reform Committee and the Committee on Agriculture and Forestry.

Paul was also a member of the Barre City Council from 1990 to 1999 and from 2008 to 2016.

Paul is best remembered for his passionate representation of and loyalty to his blue collar and elderly constituents and for his allegiance to the city of Barre. Those who needed a voice the most could always count on Paul.

Paul also served on the District 5 Environmental Commission, as an Aldrich Public Library Trustee, as Executive Director of the Turning Point Center of Central Vermont, and as President of the Green Mountain United Way.

Paul is married to Lesley and has two grown children, Aimee and Jeffrey.

It is with gratitude that the citizens of the City of Barre, Vermont dedicate this Annual Report to Paul N. Poirier, our Representative, Councilor, coach, friend and neighbor in recognition of his forty years of service to our city.

## CITY TELEPHONE DIRECTORY

### Emergency Services

Ambulance (Emergency Medical Services) .....	911
Fire .....	911
Police.....	911

### Non-Emergency Services

Ambulance Billing .....	476-0254
Code Enforcement.....	476-0253
Emergency Management.....	476-0255
Fire .....	476-0254
Health Officer.....	476-5545
Police.....	476-6613

### Other City Departments

Accounting & Payroll.....	476-0252
Delinquent Tax Collector.....	476-0246
Buildings & Community Services.....	476-0256
Auditorium.....	476-0256
BOR Building .....	476-0258
Cemeteries & Parks.....	476-6245
Recreation .....	476-0257
City Manager.....	476-0240
Human Resources.....	476-0241
Clerk & Treasurer .....	476-0242
Permitting & Planning.....	476-0245
Assessor .....	476-0244
Public Works Office.....	476-0250
Streets Superintendent.....	479-0250
City Garage .....	476-0260
Water & Sewer (billing) .....	476-0251
Water & Sewer Service (regular business hours).....	476-0251
Water & Sewer Service (after-hours emergencies).....	476-6613
Wastewater Treatment Plant .....	476-0261
Water Filtration Plant.....	476-6885

## CITY HALL HOURS

Regular meetings of the City Council are held Tuesday evenings at 7:00 p.m. in the City Council Chambers, City Hall, 6 North Main St. Barre. These meetings are open to the public.

City Hall is open from 7:30 a.m. to 4:30 p.m., Monday through Friday. All offices except the City Clerk and Treasurer's Office and the Water & Sewer Bill Collection Office are closed from 12:00 noon to 1:00 p.m.

*The City of Barre observes all state holidays except  
Bennington Battle Day.*

### Dates to Remember

Property Taxes Due (Installments)

February 15, 2020

May 15, 2020

\*\*\*\*

August 15, 2020

November 15, 2020

February 15, 2021

May 15, 2021

*If a property tax due date falls on a weekend or holiday,  
taxes are due on the next business day.*

Water & Sewer Bills Due (Quarterly)

\*March 31, 2020

\*June 30, 2020

\*\*\*\*

\*September 30, 2020

\*December 31, 2020

\*March 31, 2021

\*June 30, 2021

\*Unless otherwise specified **on the bill.**



**CITY STATISTICS**

**2019 Annual Report**

Organized as a city .....	March 5, 1895
Population (2010 Census .....	9,052
..... Assessed Valuation 2018 as follows, viz:	
Real Property.....	\$487,196,671
..... Assessed Valuation 2019 as follow, viz;	
Real Property.....	\$488,092,621
Long Term Liability	
June 30, 2014 .....	\$15,859,515
*June 30, 2014 – Due to Granite Museum.....	\$493,863
June 30, 2014 – Due to Sewer Department.....	\$602,310
June 30, 2015 .....	\$14,035,841
*June 30, 2015 – Due to Granite Museum.....	\$431,610
June 30, 2015 – Due to Sewer Department.....	\$401,578
June 30, 2016 .....	\$17,511,059
*June 30, 2016 – Due to Granite Museum.....	\$367,572
June 30, 2016 – Due to Sewer Department.....	\$369,154
June 30, 2017 .....	\$18,777,341
*June 30, 2017 – Due to Granite Museum.....	\$301,698
June 30, 2017 – Due to Sewer Department.....	\$334,154
June 30, 2018 .....	\$18,091,000
*June 30, 2018 – Due to Granite Museum.....	\$233,936
June 30, 2018 – Due to Sewer Department.....	\$264,154
June 30, 2019 .....	\$18,882,496
*June 30, 2019 – Due to Granite Museum.....	\$164,566
June 30, 2019 – Due to Sewer Department.....	\$224,154

\*The Due to 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. Final payment will be due in September 2021.

**Statement of taxes raised  
July 1, 2018 – June 30, 2019**

Total Taxes to be Collected .....	\$15,888,017
Total Taxes Collected.....	\$15,677,808

## CITY OF BARRE 2019-2020 TAX BILL CHART

Dear Barre City Taxpayer: This chart demonstrates how your tax dollars are used. Previous years are provided for comparison purposes.

	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
	Taxes Raised	Tax Rate	Taxes Raised	Tax Rate	Taxes Raised	Tax Rate	Taxes Raised	Tax Rate	Taxes Raised	Tax Rate
CITY-GENERAL TAX	7,135,579	1.4842	7,394,689	1.5203	7,929,857	1.6435	8,217,455	1.6886	8,502,190	1.7283
Highway ++	Included above	-	Included above	-	Included above	-	Included above	-	Included above	-
Special Streets	-	-	-	-	-	-	-	-	-	-
Capital Improvements	644,171	0.1331	834,300	0.1730	337,564	0.0700	347,691	0.0732	425,000	0.0864
Sidewalk Improvements	-	-	-	-	-	-	Included above	-	Included above	-
Tax Increment Finance Dist. ^^	58,066	0.012	50,000	0.0120	75,000	0.0155	Included above	-	Included above	-
CV Public Safety Authority##	40,275	0.0083	53,000	0.0126	53,000	0.0111	31,800	0.0075	-	-
Retire FY14 deficit	165,829	0.0343	-	-	-	-	-	-	-	-
County Tax	36,770	0.0076	37,610	0.0083	37,610	0.0078	38,739	0.0089	39,921	0.0081
Volter Approved Assistance	143,401	0.0296	144,401	0.0313	145,901	0.0302	142,901	0.0303	159,401	0.0324
<b>MUNICIPAL TOTAL</b>	<b>8,224,091</b>	<b>1.7091</b>	<b>8,514,000</b>	<b>1.7585</b>	<b>8,578,932</b>	<b>1.7781</b>	<b>8,778,586</b>	<b>1.8085</b>	<b>9,126,512</b>	<b>1.8552</b>
BARRE UNIFIED UNION SU	6,609,142	1.1943	6,734,656	1.2211	6,810,522	1.2336	7,085,552	1.2698	7,362,946	1.3002
Local Agreement Rate	133,556	0.0276	133,210	0.0274	134,800	0.0278	140,138	0.0288	129,089	0.0261
<b>SCHOOL TAX TOTAL</b>	<b>6,742,698</b>	<b>1.2219</b>	<b>6,867,866</b>	<b>1.2485</b>	<b>6,945,322</b>	<b>1.2614</b>	<b>7,225,690</b>	<b>1.2986</b>	<b>7,225,690</b>	<b>1.3263</b>
<b>TOTAL PROPERTY TAX</b>	<b>14,966,789</b>	<b>2.931</b>	<b>15,381,866</b>	<b>3.0070</b>	<b>15,524,254</b>	<b>3.0395</b>	<b>15,862,276</b>	<b>3.1071</b>	<b>16,352,202</b>	<b>3.1815</b>

^^ TIF district new for FY15 ## CV Public Safety Authority new for FY16 Call Clerk's office with any questions: (802) 476-0242. School tax rate listed is for homesteads. Non-residential tax rate is 1.6274 for FY2019-20. School tax total determined by combining homestead & non-residential rates as set by the VT Dept. of Taxes. Barre City/Town school districts merged beginning FY20

**MAYORS OF BARRE**

Emery L. Smith .....	1895-1896
John W. Gordon .....	1896-1900
Harvey Hersey.....	1900-1901
Nelson D. Phelps.....	1901-1902
Charles W. Melcher .....	1902-1903
J. Henry Jackson.....	1903-1904
William Barclay .....	1904-1907
John Robins.....	1907-1910
James Mutch.....	1910-1912
Lucius H. Thurston.....	1912-1913
William H. Ward.....	1913-1915
Frank E. Langley.....	1915-1916
Robert Gordon.....	1916-1917
Eugene C. Glysson .....	1917-1920
Frank E. Langley.....	1920-1922
Waldron Shield.....	1922-1926
Frank L. Small.....	1926-1928
Nelson E. Lewis .....	1928-1929
Fred W. Suitor.....	1929-1931
Edwin Keast .....	1931-1932
William W. LaPoint .....	1932-1934
John A. Gordon .....	1934-1939
Edwin E Heininger .....	1939-1944
Chauncey M. Willey .....	1944-1954
Reginald T. Abare .....	1954-1956
Cornelius O. Granai .....	1956-1958
George N. Estivill.....	1958-1964
Cornelius O. Granai .....	1964-1966
Garth W. Blow .....	1966-1968
Wilfred J. Fisher.....	1968-1978
Vergilio L. Bonacorsi.....	1978-1982
Robert S. Duncan .....	1982-1984
Robert A. Bergeron .....	1984-1990
Wilfred J. Fisher.....	1990-1992
Harry S. Monti .....	1992-1996
Paul A. Dupre.....	1996-2000
Harry S. Monti .....	2000-2004
Peter D. Anthony.....	2004-2006
Thomas J. Lauzon .....	2006-2018
Lucas J. Herring .....	2018-Present

**JUSTICES OF THE PEACE**

**Effective through January 31, 2021**

**JPs elected in November and take office February 1st.**

**Updated list available on City website.**

Peter Anthony (D).....	25 Scampini Square
Ivana Argenti (R).....	88 Camp Street
Rosemary Lynn Averill (R).....	89 Tremont Street
Tabitha Best (R).....	16 Spring Street
Joan H. Carrigan (D).....	15 Garden Street
Kimberlie Koalenz-Rosa (R).....	176 Washington Street
Karen Lauzon (R).....	125 Nelson Street
Thom Lauzon (R).....	125 Nelson Street
Joanne (Jo) Perreault (R).....	455 N. Main Street
Anita Ristau (D).....	21 Burns Street
Tess Taylor (D).....	45 Granite Street
William Toborg (R).....	5 Hilltop Avenue
Leslie Walz (D).....	157 Camp Street
VACANT (D).....	VACANT
VACANT (D).....	VACANT

**CITY OFFICERS**

**CITY GOVERNMENT  
OF THE  
CITY OF BARRE**

**ELECTED OFFICERS**

**– MAYOR –**

HONORABLE LUCAS J. HERRING  
Term expires 2020

**– COUNCILORS –**

**WARD I**

Jeffrey Tuper-Giles ..... 2020  
John Steinman ..... 2021

**WARD II**

Michael A. Boutin ..... 2020  
Teddy Waszazak ..... 2021

**WARD III**

John LePage ..... 2020  
Rich Morey ..... 2021

**– CLERK AND TREASURER –**

Carolyn S. Dawes  
Term expires 2020

First Constable ..... Scott Gagnon  
Term expires 2020

**– CITY MANAGER –**

Appointed by the City Council

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

**Appointments by City Clerk & Treasurer annually on April 1st**

Assistant City Clerk ..... Cheryl Metivier  
Assistant City Treasurer ..... Sherry Chase

**MAYORAL APPOINTMENTS**

**JULY 1, 2019 – JUNE 30, 2020**

**Barre Housing Authority**

**Five Year Terms\***

Dan Molind .....	Term expires 2023
Mary Ellen LaPerle .....	Term expires 2020
Linda Long .....	Term expires 2021
Brian Amones, Esq., Chair.....	Term expires 2027
Chad Bell.....	Term expires 2023

Executive Director – Charles W. “Chip” Castle

\*BHA terms expire on November 24th

**CAPSTONE COMMUNITY ACTION COUNCIL**

**BOARD OF DIRECTORS**

**One Year Terms**

Jon Valsangiaco.....	Term expires 2020
----------------------	-------------------

**CITY COUNCIL APPOINTMENTS**

**July 1, 2019 – June 30, 2020 \***

**One Year Terms**

City Manager.....	Steven E. Mackenzie, P.E.
City Attorney .....	Oliver Twombly, Esq.
Labor Attorney .....	J. Scott Cameron, Esq.
Director of Emergency Management .....	Douglas Brent
Energy Coordinator.....	Jeff Bergeron
Library Trustee Council Liaison.....	Teddy Waszazak
Health Officer†.....	Robert Howarth
Deputy Health Officer†.....	Robbie Strachan
Tax Collector .....	Carolyn Dawes
Administrative Officer for Zoning.....	Janet Shatney
Central Vermont Internet Board .....	Greg Kelly
Central Vermont Internet Board - Alternate .....	Lucas Herring

\*(Unless otherwise provided by an Employment Agreement)

**July 1, 2018 – June 30, 2020**

**Two Year Terms**

Central Vermont Regional Planning Commission .....	Janet Shatney
Alternate Designate .....	Heather Grandfield
Central Vermont Public Safety Authority .....	Martin Prevost
Central Vermont Public Safety Authority .....	Michael Smith
Central Vermont Solid Waste Management	
Board of Directors .....	Steven Micheli
Alternate .....	William Ahearn

**October 9, 2019 – October 9, 2022**

**Three Year Terms**

Board of Health\* .....Peter Anthony  
Steven Micheli  
Carolyn Dawes

\* Vermont Department of Health appoints these Officers at City Council’s recommendation.

---

**CITY MANAGER APPOINTMENTS**

**One Year Terms**

Police Chief..... Timothy Bombardier  
Fire Chief.....Douglas Brent  
Chief Inspector – Minimum Housing Standards .....Douglas Brent  
Director of Finance ..... Dawn Monahan  
Director of Planning, Permitting & Assessing..... Janet Shatney  
Director of Public Works .....Bill Ahearn  
Director of Buildings & Community Services (BCS).... Jeffrey Bergeron  
Assistant Director of BCS - Recreation ..... Stephanie Quaranta  
Superintendent of Water/Wastewater .....Steven Micheli  
Tree Warden ..... Jeffrey Bergeron  
CVRPC TAC Representative..... Scott Bascom  
Building Official..... Janet Shatney  
Contract Assessor ..... Joseph LeVesque

---

**COMMITTEES\***

**MAYOR IS EX-OFFICIO MEMBER OF ALL COMMITTEES  
APPOINTED BY THE BARRE CITY COUNCIL**

*\*The following Committee Appointments are effective for Fiscal Year 2020  
(July 1, 2019 – June 30, 2020)*

**AMERICAN’S WITH DISABILITIES (ADA) COMMITTEE**

**Two Year Terms**

Ericka Reil, Chair ..... Term expires 2021  
Dena Estivill ..... Term expires 2021  
Janell Perry ..... Term expires 2020  
Hilary Cole, BHA..... Term expires 2020  
Bernadette Rose..... Term expires 2021

**Primary Staff:** Jeffrey Bergeron, ADA Coordinator, Director of Buildings & Community Services **Meets** 3rd Friday of each month at 9am in City Council Chambers.

**BARRE CITY ENERGY COMMITTEE**

**Two Year Terms**

- Elaine Wang, Co-Chair ..... Term expires 2021
- Phil Cecchini, Co-Chair ..... Term expires 2020
- Conor Teal..... Term expires 2021
- Romni Palmer ..... Term expires 2021

**Primary Staff:** Janet Shatney, Director of Planning, Permitting and Assessing **Alternate:** Jeffrey Bergeron, Director of Buildings & Community Service **Efficiency Vermont Advisor** – Morgan Hood, CEM, Account Manager **Meets** the 4th Monday of each month at 5:30 p.m. in the City Council Chambers.

**CEMETERY AND PARKS COMMITTEE**

**Two Year Terms**

- Richard Parnigoni..... Term expires 2021
- Sylvia Malnati ..... Term expires 2020
- Ilene Gillander..... Term expires 2021
- Norena Zanleoni..... Term expires 2021
- Giuliano Cecchinelli, Chair..... Term expires 2020
- Real Maurice ..... Term expires 2020
- Starr LeCompte..... Term expires 2020
- Mark Gherardi, BGA Liaison..... Term expires 2020

**Primary Staff:** Jeffrey Bergeron, Director of Buildings & Community Services (BCS) **Alternate:** Stephanie Quaranta, Assistant Director of BCS - Recreation **Meets** 3rd Monday of every month (March through Oct) at 11:00 a.m. at Alumni Hall

**CIVIC CENTER ADVISORY COMMITTEE**

**Two Year Terms**

- Sue Higby, Chair..... Term expires 2021
- Richard Dente..... Term expires 2021
- Arthur Dessureau, Vice Chair ..... Term expires 2020
- Brent Gagne, Chair..... Term expires 2021
- Charlie Atwood ..... Term expires 2021
- Brad Ormsby ..... Term expires 2020
- Jon Valsangiacomo ..... Term expires 2021

**Primary Staff:** Jeffrey Bergeron, Director of Buildings and Community Services **Alternate:** Stephanie Quaranta, Assistant Director of BCS – Recreation **Meets** the 2nd Tuesday of each month at 8:00 a.m. in the Alumni Hall Conference Room.



**COMMUNITY GARDEN COMMITTEE**

**Two Year Terms**

- Amanda Garland ..... Term expires 2020
- Ellen Sivret..... Term expires 2020
- John LePage ..... Term expires 2020

**Primary Staff:** Jeff Bergeron, Director of Buildings and Community Services **Meets** the 2nd Wednesday of each month, at 4pm, at the Aldrich Library.

**COW PASTURE STEWARDSHIP COMMITTEE**

**Two Year Terms**

- Sharon Lunde ..... Term expires 2021
- Mike Perrigo ..... Term expires 2021
- Maura Quinn ..... Term expires 2020
- Mark Martin ..... Term expires 2020
- Tim Rapczynski ..... Term expires 2020
- Chris Russo-Fraysier, Chair ..... Term expires 2020
- Fabio Balenzano..... Term expires 2020
- Fabienne Pattison ..... Term expires 2021

**Primary Staff:** Steve Mackenzie, City Manager **Meets** the 3rd Thursday of every other month at 5:30 p.m. in the Council Chambers.

**DEVELOPMENT REVIEW BOARD**

**Four Year Terms**

- Ward I:** Jeffrey Tuper-Giles ..... Term expires 2023
- Linda Shambo, Chair ..... Term expires 2021
- Ward II:** David Hough ..... Term expires 2023
- Richard Deep ..... Term expires 2022
- Ward III:** Katrina Pelkey..... Term expires 2023
- James Hart, III..... Term expires 2022
- At Large:** Denise Ferrari, Vice Chair ..... Term expires 2021
- Betty Owen ..... Term expires 2021
- Jessica Egerton..... Term expires 2022

**Primary Staff:** Heather Grandfield, Permit Administrator  
**Alternate:** Janet Shatney, Director of Planning, Permitting, and Assessing **Meets** the 1st Thursday of each month at 7:00 p.m. in the Council Chambers.

## DOG PARK COMMITTEE

### Two Year Terms

Jeff Cochran, Chair .....	Term expires 2021
Danielle Ballenger, Secretary/Treasurer .....	Term expires 2021
Misty Shearer .....	Term expires 2021
Chrysta Daniels .....	Term expires 2020

**Primary Staff:** Jeff Bergeron, Director of Buildings and Community Services **Meets** on the third Wednesday of the month, quarterly, at 6:00pm in the City Council Chambers.

## HOUSING BOARD OF REVIEW

*(To be re-constituted and re-activated Fall, 2019)*

### Three Year Terms

VACANT, Tenant .....	Term expires
VACANT, Tenant .....	Term expires
VACANT, Landlord.....	Term expires
VACANT, Landlord.....	Term expires
VACANT, Homeowner.....	Term expires

**Primary Staff:** Janet Shatney, Director of Planning, Permitting, and Assessing **Meetings** in suspension due to lack of membership.

## PATHS, ROUTES AND TRAILS COMMITTEE

*(Formerly: Charles Semprebon Memorial Bike Path Committee)*

### Two Year Terms

Scott Bascom.....	Term expires 2021
Dan Souza .....	Term expires 2021
Charles Dindo.....	Term expires 2020
Mark Martin .....	Term Expires 2021
Giuliano Cecchinelli.....	Term Expires 2021
Tim Terway.....	Term Expires 202

**Primary Staff:** Stephanie Quaranta, Assistant Director of BCS – Recreation (Chair) **Alternate:** Steven E. Mackenzie, P.E., City Manager **Meets** 2nd Wednesday of every month at 5:00 p.m. in the City Council Chamber.

## PLANNING COMMISSION

### Three Year Terms

David Sichel.....	Term expires 2022
Jacqueline Calder .....	Term expires 2020
Michael Hellien, Chair.....	Term expires 2020
James Hart, III, Vice Chair.....	Term expires 2020
Rick Badem.....	Term expires 2020

Rachel Rudi..... Term expires 2020  
Jacob Hemmerick..... Term expires 2022

**Primary Staff:** Janet Shatney, Director of Planning, Permitting, and Assessing **Meets** the 2nd and 4th Thursday of each month at 6:30 p.m. in the Council Chambers.

---

**RECREATION COMMITTEE**

**Two Year Terms**

Maureen Morey..... Term expires 2021  
Brett Rubinate ..... Term expires 2020  
Kelly Ross..... Term expires 2020  
Linda Couture..... Term expires 2020  
VACANT ..... Term expires

**Primary Staff:** Stephanie L. Quaranta, Assistant Director of BCS (Chair) **Meets** the 1st Monday of each month at 5pm, Alumni Hall

---

**TRANSPORTATION ADVISORY COMMITTEE**

**Two Year Terms**

Renita Marshall, Chair..... Term expires 2020  
Giuliano Cecchinelli, Vice Chair..... Term expires 2021  
Arthur Bombardier..... Term expires 2021  
Real Maurice..... Term expires 2021  
Mladen Gagulic..... Term expires 2020

**Primary Staff:** Bill Ahearn, Director of Public Works **Alternate:** Larry Eastman, Deputy Police Chief **Meets** the 3rd Wednesday of the month at 6:30 p.m., City Council Chambers.

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**TREE STEWARDSHIP COMMITTEE**

**Two Year Terms**

Amanda Garland, Chair..... Term expires 2020  
Niko Rubin..... Term expires 2020  
Nathan Ebert..... Term expires 2020  
Conor Teal..... Term expires 2020  
Amy Galford..... Term expires 2021

**Primary Staff:** Jeff Bergeron, Director of Buildings and Community Services **Meets** the 1st Monday of each month, 6pm, at The Aldrich Public Library

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**VERMONT STATE SENATORS – WASHINGTON COUNTY  
AND REPRESENTATIVES - DISTRICT W-3**

**Honorable Ann E. Cummings**

**State Senator**

24 Colonial Drive, Montpelier VT 05602

E-Mail: [acummings@leg.state.vt.us](mailto:acummings@leg.state.vt.us)

**Honorable Andrew Perchlik**

**State Senator**

29 Franklin St., Montpelier VT 05602

E-Mail: [aperchlik@leg.state.vt.us](mailto:aperchlik@leg.state.vt.us)

**Honorable Anthony Pollina**

**State Senator**

93 Storey Rd., Middlesex, VT 05602

E-Mail: [apollina@leg.state.vt.us](mailto:apollina@leg.state.vt.us)

**Honorable Peter D. Anthony**

**State Representative**

25 Scampini Sq., Barre VT 05641

E-Mail: [panthony@leg.state.vt.us](mailto:panthony@leg.state.vt.us)

District W 3

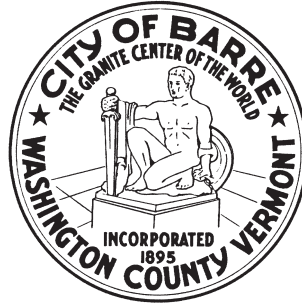
**Honorable Tommy Walz**

**State Representative**

157 Camp St., Barre, VT 05641

E-Mail: [twalz@leg.state.vt.us](mailto:twalz@leg.state.vt.us)

District W 3



## OFFICE OF THE MAYOR

### FY19 ANNUAL REPORT OF THE MAYOR

Residents and Neighbors,

The FY19 Annual reports runs for the period from July 1<sup>st</sup>, 2018 to June 30<sup>th</sup>, 2019. This report is based on the actions of the City of Barre during this time, but with a look to the future. Councilors reviewed FY19 priorities, which established direction, guidelines and a timeline for when items are to be completed by the City Manager and Department Heads. Council discusses priorities during the budget process to ensure necessary services can be maintained and, after Town Meeting Day, invite new Councilors to provide input.

As mentioned in last year's report, Council implemented an onboarding process, providing orientation with staff, city issued email, business cards, with contact information on the city website and acknowledgement of accountability provided in policies. Website functionality has expanded to support a "From the Desk of the Mayor" monthly report, as well as Mayoral Proclamations. Councilor outreach grew to include quarterly Ward meetings, quarterly budget presentations, receiving VT Alert Notifications, livestreaming Council meetings, and creation of additional Facebook pages for communication. I started holding "Coffee with the Mayor" meetings at Espresso Bueno, inviting Department Heads to join me every other month, to allow residents an alternative to going to the televised Council meeting to convey ideas and ask questions. Public announcements were added to public access television and increasingly through Front Porch Forum newsletters. Most residents also aren't aware that there is a community calendar function embedded within Front Porch Forum that is free for everyone to use, which could be expanded upon for community growth.

I continue to meet bi-weekly with the manager to go over the items set as priorities by the Council, which helps to level-set agendas, as well

as provide better direction for Department Heads. Council held a joint-meeting with Department Heads to convey why items were prioritized and ensure that Council is aware of major issues, can discuss more efficient ways to operation the city, and to reinforce that the Council works through the Manager. Council and Department Heads have also had the opportunity for training for Implicit Bias, Prevention of Sexual Harassment, Supervisor Respect Training, Emergency Management, and to participate in sessions at Local Government Day through the Vermont League of Cities and Towns (VLCT) and summits through the Vermont Council on Rural Development.

Council began receiving presentations at City Council meetings from department heads to further discussion in public on areas that they are responsible for, which finalized with over 14 different presentations from staff. This allowed for jointly reviewed plans for parking enhancements, snow storm responses, the Local Emergency Response Plan, and several other items that would affect the budget and operations. Additionally, Council participated in site visits at major City buildings and infrastructure to understand some of the larger challenges that are facing the city. The list of major items, from the DPW Campus to a long-term study of the Dix Reservoir, has been communicated with Congressman Welch in hopes of a larger Infrastructure Bill to assist with funding.

In FY19, through a successful recruitment effort, Council appointed 36 different people to currently, 39 different positions on city Boards, Commissions and Committees. This re-established all committees, except for Housing Board of Review, including the newly established Tree Stewardship, Community Gardens, and a joint Solid Waste Management Committee with Montpelier. Volunteers were also recognized for their service at a luncheon, which has continued with vocal support during City Council meetings. I have made an effort to attend all Committee meetings at least once, to receive feedback from the members. Council is hopeful communication grows through quarterly reports from each committee starting in FY20.

The City had success with establishing Neighborhood Watch Areas. Starting with meetings of two established groups, 21 additional groups were organized by June 30<sup>th</sup> of 2019. These groups reported issues with traffic and safety in their areas but were also able to meet their neighbors and gather contact information to help support one another. Some safety concerns were able to be communicated to law enforcement, but most of the items turned out to be with traffic calming measures, questions with plowing and sidewalk maintenance and other Public Works related items that were referred to the Transportation Advisory Com-

mittee. It is planned to have an organizational meeting completed for each defined area of the City by the end of FY20.

Some of the primary functions of City Council is to address issues with Charter, Ordinance, and Policy. Councilors continue to be assigned tasks in workgroups in these areas. The Charter workgroup met and provide a list of items, including expansion of duties from the Housing Board of Review, which was passed by the voters, but was tweaked at the Legislature prior to implementation. Several Ordinances were revised, which require several hearings to complete. Aggressive panhandling in Chapter 11 was challenged by the ACLU and was rescinded in May of 2019. Also adopted in May were changes to the Vacant Building Ordinance, after the long-awaited appointment of a new Health Officer to review, which provides for additional restrictions on properties that are left vacated. For compliance with the Act 148 Composting Bill, Chapter 18 revised trash and composting in June of 2019. One of the longer ordinance conversations was with the overhaul of the Unified Development Ordinance presented by the Planning Commission. After several reviews and comments from the public, it was also adopted in June and officially in effect on July 16th, 2019. Six total policies were also revised, which all but one was completed in the last 3 months of the fiscal year and the review process will lead to a greater number of polices reviewed in FY20.

We started FY19 with a tragedy in our community and the fatal shooting of Courtney Gaboriault during a domestic disturbance. A candlelight vigil memorial service was held by Courtney's Allies, which spurred several events to support victims and their survivors. The City started posting weekly police logs to the City website, so residents can keep aware of reported offenses within their neighborhoods.

Hurricane Florence took me back to two times when the City of Barre had severe flooding in the past decade. In September of 2018, Sara Akers led a Herculean relief effort to fill a truck and trailer with items for those in need. The City was able to assist in a location for her and volunteers to set up and our community came together to support another community in need.

The City was able to hold a Public Safety Forum on October 8<sup>th</sup> with presentations from Washington County Attorney Rory Thibault, District Manager Mike Sweeney from the Department of Corrections and Jeannie MacLeod from the Barre Community Justice Center. The intent is to track and present changes with major public safety concerns and report back out each year, which another event occurred in FY20.

Council authorized \$5,000 toward annual city tree maintenance from the Semprebon VCF Annuity. The Emerald Ash Borer is an unwelcomed guest and has decimated Ash Tree populations in Vermont. It has been incredibly expensive for communities to clean up the trees and there is a significant percentage of Ash trees in the City. Council, staff, and a new Tree Committee continue searching for options to help address issues with trees. Council also authorized the creation of Community Garden Committee to support and grow our community gardens. Resident Amanda Garland became the Chair of both of these committees, which saw trees planted on Main Street as well as new raised beds for community gardening throughout the City.

I travelled with Mayor Watson of Montpelier to Brattleboro for a site visit to see how Brattleboro is managing their trash, recycle and composting operations. Several documents were made available to our Council members for a joint session to possibly partner in efforts to save costs while providing these services to residents. Ultimately, both City Councils approved a joint Solid Waste Management Committee to investigate a combined solid waste/composting/recycling contract or service that may provide additional services at a lower cost to residents.

Residents approved replacement of the boiler in City Hall in the City budget. Although we were in the middle of the Request for Proposal (RFP) process, the boiler in City Hall stopped working and we needed to make emergency repairs. When I provided my Mayoral Proclamation to the Vermont Philharmonic Orchestra recognizing their 60<sup>th</sup> Anniversary, it was done with heaters in the space as the City Hall boilers also support the Barre Opera House. The silver lining was that the system was repaired within a couple of weeks and prior to the weather becoming extremely cold.

The City of Barre played host on November 3<sup>rd</sup>, 2018 to the Salute to Veterans Parade, which was coordinate by the Green Mountain Council for the Boy Scouts along with the Barre Area Veterans Council. The Scouting Monument Committee requested Cobblestones, were able to install them, and erect the new monument in Depot Square in time for the event. The community held several other events in coordination, including the Granite City 5K Run/Walk for Veterans, Tires for Troops at Bigras Auto and the Old Labor Hall gave away free clothing.

VLCT held an Economic Development Forum, which highlighted the need to improve community engagement and smaller neighborhood projects. On November 8<sup>th</sup>, 2018 the City held an Opportunity Zones Forum to educate business owners, investors and developers on the Federally created zone within the City. The Zone is based on the U.S.



Census Tract 9552 (basically any property in the City of Barre on the Southwest side of Route 302) and is aligned with the New Market Tax Credit area and eligible for additional tax benefits. This effort is designed for private economic development within the Opportunity Zone.

On December 4th, 2018 Council discussed if the City of Barre should withdraw or cede authority, but ultimately, chose to do neither and see what was to occur during the next legislative session. This past session, S.273 did not pass but called for a Legislative Study, which may be brought back for discussion again this year.

Early in December 2018, the City was contacted by the American Red Cross requesting use of the Auditorium as a shelter due to local power outages. In coordination with staff, the basement of the Auditorium will be used as a shelter and the ARC trailer was moved to the AUD.

Council held a Special Meeting along with Barre Town on January 2<sup>nd</sup>, 2019, to receive an overview from the Aldrich Library, Barre Partnership, and Barre Area Development. All three of these organizations receive funding from Barre City and Barre Town, which the joint meeting provided an atmosphere where support and concerns could be heard by both communities and the organizations.

I introduced discussion of a new Teen Center on Main Street. This will require grant applications, site evaluations, agreements with other organizations as well as support from the residents. Although there was general support of the concept, the budget situation resulted in no action in FY19 and Council at that time Council voted to list the Wheelock House for sale. There has been much more discussion since then, and the effort to provide a safe space for teens in the downtown is still alive and well. Members of the Recreation Committee and groups Spaulding High School continue to show interest and working on a follow up survey for youth interest to provide for a location on Main Street.

City Council hosted our Barre City Representative and Washington County Senator for introductions. There continues to be an open dialogue from Councilors to Legislators about issues facing the City. This dialogue has allowed for submission of letters of support for issues such for Commuter Rail Service in H.529, the Transportation Bill.

On January 29th, 2019, Council adopted the proposed FY20 General Fund Budget and approved the Warning for Town Meeting Day. The proposal was a 2.38% increase, received a unanimous vote from Council in support, as well as passage by the voters. Other ballot items included in the warned articles is a \$2.5M Bond and \$560,000 bond to help improve infrastructure throughout the City. The established Local

Options Tax will bring in an estimated \$168,000 to the City Budget for Street repair.

The City received notice that a 15-year lease has been signed allowing space for over 300 Agency of Transportation (AOT) employees at Barre City Place (BCP). The layout will conform to the state standard for space used by Buildings and General Services (BGS). AOT phased in staff over this past year, but it was the efforts to provide additional parking capacity in city lots and on Metro Way in FY19 that gave the move a green light. Green Mountain Transit added a new transit service called Barre LINK Express between Burlington and Barre, as well as other related system improvements to Barre from Randolph and St. Johnsbury.

Deputy Chief Aldsworth and Joan Marie Misek from the Department of Health presented on the Sharps Pilot Program. Calls to the Barre City Police Department have dropped 93% over the past year regarding needles. Through the 17 sharps collection units, needles are properly being collected and disposed of through the Central Vermont Medical Center.

Chief Bombardier presented on the Special Investigation and Street Crimes Units within the City. By reconfiguring the current staff to focus on priority cases, there has been success in arresting and prosecuting individuals. In 2019, Chief Bombardier noted that the number of violent crimes and property crimes decreased further, with the majority of the increase for calls for service related to violations of conditions of those released back into the community via the Court system.

Superintendent John Pandolfo from the Barre Supervisory Union provided a budget presentation, although due to Act 46 and legal challenges, the process is moving forward with the newly created Barre Unified Union School District. There was not a need for Charter changes or appointments at that time, as many questions are still to be answered from the legal process. It was later determined that the Legislature will be able to make the necessary Charter changes without them needing voter approval and no need for future budget presentations at Council.

The City Manager presented several properties around the City, as well as property owned outside the City, that may have potential for sale. Council voted on an RFP process to address 5 Second Street in a similar fashion as the Wheelock House and contract with a realtor for the sale of other properties. The effort is intended to turn some city-owned properties into tax paying parcels. There are currently 83 smaller parcels that will still need to be listed for sale.

Following Council's approval of a Climate Change Resolution in FY18, FY19 had a successful Green Up Day, Yard Waste Disposal and Curb-

side yard waste pick up, installation of butlers on Main Street and a Sharps Program that has become a model for the State. The City of Barre City again received free trees through an Arbor Day Foundation and the Vermont Urban & Community Forestry Program. Additionally, Council voted to take part in both Earth Hour and to join the National Mayor's Challenge for Water Conservation geared to create awareness of our individual usage of natural resources. Other environmental efforts included Caps4Cops Scrap Metal Recycle Day from Jason Gould with the Washington County Sheriffs', removing 3 trailers full of metal to Buldoc's, and the city is still a Gold Level Municipality in the Department of Health 3-4-50 Program.

There have been several great events and meetings in and around the City. The American Red Cross held a Sounds the Alarm event where 194 Smoke Alarms, 75 CO Alarms, 3 hearing impaired alarms, and 52 Households made safer through safety plans. If you watched the Food Network, you may have seen Stefano Coppola from Morse Block Deli competing on "Guy's Grocery Games" showing off his skills as a chef. The City of Barre hosted the 1st Annual "Boots N' Balls" Kick Ball Tournament and the return of American Legion Baseball. The Vermont Bicycle Shop, Forget-Me-Not Flowers and Gifts, and C+W Print and Design all held Ribbon cuttings in their new locations, while the Reynolds House opened its doors for business. Members of BADC, CVEDC and I were able to tour the Generator maker space in Burlington to see if a similar effort could be duplicated in the Central Vermont area. The Central Vermont Career Center held a public informational session, the Central Vermont Medical Center a Community Town Hall, and the GMT Transportation held several public forums related to upcoming bus route changes for the City of Barre. Councilors were able to participate at Local Government Day through VLCT, attended Community Kitchen Academy Graduations at the Old Labor Hall, the Downtown Historic Preservation Conference, and the Grand Opening of the Milne Room at the Aldrich Library.

As part of City Council agendas, several organizations attended and provided an overview of what they do or to make requests from the City. These groups included the SHS Football and the Rising Tide Program, addition of K-9 "Mikey" to Police Department, Winooski River Tactical Basin Plan, Central Vermont Solid Waste Management District, Freezing Fun for Families, Budd Cars from All-Earth Renewables, Central Vermont Internet (CV Fiber), Central Vermont Disaster Animal Response Team, Vermont Foodbank, Vermont Granite Museum, ReSOURCE, AmeriCorps, Agency of Human Services discussion on Community Profiles, Barre Lions Club, Barre Babe Ruth 13u State

Champions, American Legion Family, Barre Rotary, Veterans of Foreign Wars, Boy Scout of America, Capstone Community Action, Bernadette Rose's discussion on ticks and Lyme Disease, VTrans I-89 Exit 6 Ledge Removal Project, VT Bicycle Shop's Winterfest event in the Cow Pasture, Vermont League of Cities and Towns, Vermont Historical Society, the Governor's Opioid Council, Barre Partnership, Barre Area Development, Aldrich Public Library, American Red Cross, American Cancer Society, Highgate Kids Summer Program, the Old Labor Hall and Rise Up Bakery, and Central Vermont Medical Center discussion for changes with Granite City Primary Care.

The City of Barre will see several initiatives completed within FY20. Council will need to address the water and sewer rate in response to the reconciliation of bills owed to VTrans for the Big Dig and Quarry Street Projects, to cover a bill of over \$1 million dollars owed to the State of Vermont. Finalization of outstanding debt, along with the hiring of Financial Director Dawn Monahan, is what has allowed for the audit to be in this report. There are several items that effected the projected FY20 budget, such as unforeseen winter storm expenses, loss of antenna rental revenue, and a \$100,000 repair of the leaking Chiller System at the B.O.R. that will need adjustments within the budget. The status of the Wheelock building will be revised with possible grant applications for repairs. The Keith Avenue Parking Lot and Pearl Street Pedway, as well as the Pouliot Avenue Stormwater Mitigation Project, are completed before the end of 2019. It is expected that the refurbishment of Cornerstone Field, along with development of the City Pool utilizing and American Gift Fund and LWCF Pool Project Grants will occur in 2020. In May of 2020, the Barre Partnership is hosting the 1st Annual Barre Home Brew Festival and Competition, and the city will be host to the Vermont Council on Rural Development Community Visit to gather additional ideas to grow the City of Barre.

In closing, I thank the residents and neighbors for your continued support of the Council and I to represent the City. This last year has allowed for many changes to evaluate and right-size the needs of the City based upon resident input. Similar to the support for the March 2019 ballot items, I hope City Council and staff can continue to receive your support with initiatives throughout FY20 and in the proposed FY21 budget.

Respectfully Submitted,

*Lucas J. Herring, Mayor*

## THE CITY MANAGER

### 2019 Annual Report

The City Manager is responsible for overseeing all municipal functions and operations of the City, including but not limited to development and management of the annual municipal budget, personnel management, City and Department operations, and public relations with residents, taxpayers, businesses and organizations within the City. The City Manager is appointed by and reports directly to the City Council.

The audit of the City's finances for Fiscal Year 2019 was completed by our independent Auditors (Sullivan, Powers & CO., PC) in December. The City ended the fiscal year with a General Fund deficit from operations of \$182,225; this is substantially offset by a FY18 fund balance of \$145,246, which leaves a cumulative General Fund deficit of \$36,979 to be carried forward to the FY21 budget. Total General Fund revenue totaled \$12,007,386 exceeding the \$11,984,867 revenue budget by \$22,519, while actual expenses overran budget by \$204,745 for total expenditures of \$12,189,611. There continues to be a deficit in the Capital Fund, and Council needs to develop a plan on how to address that deficit. Further, the audit addressed the need to adjust rates to right-size the fund balances in the Water and Sewer Enterprise Funds, and to account for upcoming debt service associated with recently approved bonds. The audit concluded the City's financial records are in good shape and it is expected there will be no delays in preparing the FY19 audit in a timely manner.

The City continues to make progress in its operations and revitalization. A summary of the more notable municipal administration initiatives, activities, events, and/or revitalization accomplishments of this Fiscal Year as follows:

- Continued to enhance and develop the City Manager's leadership team with the mid-year recruitment of Dawn Monahan to fill the newly created position of Finance Director. Dawn brings to the City administration the expertise needed to more closely monitor, control, and improve municipal financial operations on a day-to-day and annual basis.
- Repair and refreshed the Gazebo in City Hall Park for the summer Heritage Festival.
- Funded the Vermont Youth Conservation Corps, with the coordination and site guidance of the Barre Cow Pasture Committee, for another 2-week work-camp for continued stewardship improvements to

the City Cow Pasture conservation area.

- Solicited financial proposals for renewal of the City's Workers Compensation and Property/Casualty Insurance Programs, for which the staff recommended, and the Council concurred, that the City continue with our current carrier - the Vermont VLCT/PACIF program.
- Continued the semi-annual yard-waste drop-off and DPW pick-up program.
- Completed the first of two Hazard Mitigation Grant Program (HMGP) flood mitigation, storm-sewer projects which is located on Granite Street. This project was conceived to eliminate chronic flooding along Granite Street due to high-intensity, short duration summer rainstorms. Operation and local feedback since its completion indicates this project is a success.
- Completed the refurbishment and cleaning of the "Summer Street Retaining Wall" to support the installation of the Rotary Club Mural.
- The Mathewson Playground Refurbishment Project, under the leadership of Committee Chair Ellen Sivret, was completed with a ribbon cutting on September 19<sup>th</sup>. Play structures were replaced, new rubber safety matting installed, and refurbished landscaping work completed, along with installation of a new bench for visitors.
- Final audit and close-out by the Two Rivers-Ottawaquechee Regional Commission of the five flood-prone, residential buyout projects in the Brook Street Flood Mitigation Project Zone was completed. TRORC was responsible for covering the 25% local match for the buyout projects.
- Completed collective bargaining negotiations and reached a two-year, 2018-2019 labor agreement with the Fraternal Order of Police representing our police department police, dispatch and meter enforcement staff.
- Submitted a Land Water Conservation Fund (LWCF) Municipal Pool Refurbishment Project Grant Application. for a \$350,000 LWCF Grant. The City was awarded a \$200,000 grant through this state-wide competitive program.
- Completed the emergency replacement of both City Hall boilers.
- Purchased a 2018 John Deere 524KH High Lift Bucket Loader, with extended warranty, to replace an end-of-life loader in the Department of Public Works.
- Purchased three (3) new Handheld Parking Ticket Enforcement Units to replace the existing end-of-life units.

- Authorized the procurement of the Park-Mobile Meter Payment Cell Phone App. This “app” will allow cell-phone payments of parking meter fees in lieu of coins. Implementation date is anticipated to be on/before May 15, 2019.
- Organized and supported a citizen Pool Advisory Group formed to provide community input to staff and Council on the programming and design of the Municipal Pool Refurbishment and Upgrade Project.
- Continued to coordinate with and monitor the Central Vermont Public Safety Authority’s initiative to bring regional dispatching operations to the central Vermont Community. However, no regional dispatching solution came to fruition in FY19.
- The City Council created and filled appointments to two new Council Committees: the Community Garden Committee and the Tree Stewardship Committee.
- Awarded the Pool Refurbishment Architect/Engineer Design contract to CHA Design/Construction Solutions from South Burlington, VT.
- Awarded the Engineering Agreement for the City Hall Heating System & Controls Assessment to DuBois & King, Inc. of South Burlington, VT. This will provide for an integrated review of the entire heating system to conduct an inventory assessment and diagram for upgrade of the current antiquated heating system beyond the new boilers.
- Continued the design development of the Pearl Street Pedestrian Way (Ped-Way) and Keith Avenue parking lot projects to support summer, 2019 construction.
- Prepared for Council approval the FY20 General Fund Budget proposal that was voted and approved at March, 2019 Town Meeting.
- Awarded the contract for the Merchants Row Redevelopment - Soils Characterization Phase to the Johnson Company of Montpelier, Vt. This is the very first step in the multi-year redevelopment of the Merchants Row Parking Area to complement the Enterprise Aly Remediation and Redevelopment Project completed in 2015.
- Began the process of coordinating and supporting the summer/fall, 2019 relocation of approximately 340 employees comprising the Vermont Agency of Transportation (VTrans) from National Life campus in Montpelier to City Place in downtown Barre
- Submitted a USDA Rural Development VT Community Facility Grant Application for a \$50,000 grant towards a new ambulance.

- Executed a Preliminary Engineering Agreement with Dubois and King, Inc. for the Barre City Biosolids Project at the Wastewater Treatment Facility for a digester cover replacement and replacement of the dual-fired boiler in the digester building.
- Held an exploratory meeting with the VT Agency of Natural Resources to discuss possible alterations to streambeds in the City to mitigate future flooding, most notably on the North End.
- Appointed Fire Chief Doug Brent as Emergency Management Director and as Chief Inspector – Minimum Housing Standards.
- Executed Amendment #2 to the VTrans Finance & Maintenance (F&M) Agreement re: Barre City/Barre Town MEGC-M 6000(11) (Quarry Street Intersection Project). The local share of the project is estimated to be \$255,000. The project is currently scheduled for construction in 2022 at the earliest.
- Awarded the Alumni Hall Heating System Assessment Agreement to DuBois & King, Inc., of South Burlington to complete a facilities and heating system inventory and assessment to support replacement of the aging boiler in Alumni Hall.
- Completed the annual adoption of the Local Emergency Management Plan for 2019 including Delegation of Authority to Fire Chief Doug Brent as the responsible local representative
- Installed a test security camera on the front of City Hall for a trial period assessment of the feasibility of installation of additional cameras downtown.
- Awarded the engineering services agreement for the design of the Metro-Way Path Segment to DuBois and King, Inc., of Randolph, VT. Current plan is for City DPW staff to complete construction when the design is complete. This multi-use path segment is anticipated to go to construction in the summer of 2019. Funding will be provided from the Charles Semprebon Bequest Fund.
- Awarded the River Street Multi-Use Path Feasibility Study Agreement to the City's path consultant, DuBois & King, Inc., of Randolph. This study will explore the feasibility of revising the existing conceptual plan for the Barre City Multi-Use Path to explore options for revising the path alignment from the Granite Street Rail yard to an alternate, hopefully less expensive route along Granite Street, to River and Center Streets, connecting to the existing path segment at Smith Street.



- Executed three final VTrans F&M Amendments re: Barre City FEGC F026-1(34) – North Main St. Reconstruction (Big Dig) Project. These F&M Amendments will allow the state to complete final invoicing to the City for the Big Dig project.
- Initiated separate collective bargaining agreement negotiations with the International Association of Fire Fighters (IAFF), representing the City’s Fire/EMT staff, and the United Steelworkers (USW), representing the City’s administrative support and facilities staffs.
- Based upon pre-opening inspections by a third party engineering consultant and the City’s insurance carrier, it was determined that the Municipal Swimming Pool could open for the summer of 2019, with limited maintenance repairs. However, this will be the last year the pool, in its current status, will open. Re-opening of the pool in the future will depend on successful bids for the refurbishment/upgrade project for which the design is currently being completed.
- Awarded the construction phase of the Keith Avenue and Pearl Street Ped-Way Projects to low bidder Dubois Construction of Middlesex.

The items listed above are intended to be a snapshot of accomplishments to show where and how your tax dollars are used in the operations, on-going improvements and continued revitalization of our City and our existing facilities and infrastructure.

As always, I wish to recognize the support of the City’s Department Heads and employees who serve the City’s taxpayers and residents by maintaining day-to-day operations, programs and services. Further, I appreciate the support that I receive from Mayor Lucas J. Herring, the City Council, and especially the residents and taxpayers of our City. I continue to enjoy serving as your City Manager and being part of an administrative leadership team that continues to move our city forward. Thank you for the opportunity to serve each of you and the City of Barre.

Respectfully Submitted,

Steven E. Mackenzie, P.E., *City Manager*

## THE BARRE CITY CLERK AND TREASURER

### 2019 Annual Report

The Barre City Clerk/Treasurer's Office is the repository of all City records including deeds, mortgages, vital records, council meeting minutes, and election results. We handle dog registrations and business licenses, generate property tax bills and collect payments, create marriage licenses, process vehicle registration renewals, and preside over all elections in the City, whether local, state, or national.

Most importantly, the staff deals directly with the public. Through phone calls, walk-ins, mail and email, requests for information, copies of documents or just directions to Hope Cemetery are handled on a daily basis. Many phone calls begin with the caller saying, "I know you're not the right place to ask this question, but I'm hoping you can help me anyway." And most of the time we can.

The fiscal year statistics of the Clerk/Treasurer's Office are always fascinating. There were 53 civil marriage licenses issued during the 2018-2019 fiscal year. The number of resident births in the City was 105, and there were 120 residents who died. The office issued 592 dog licenses. There were 1,796 documents containing over 5,700 pages of land records recorded, and 253 properties changed hands. We handled 118 vehicle registration renewals during the fiscal year, issued 505 daytime parking permits, including dedicated permits for City Place and Blanchard Block, and 53 overnight permits.

The Clerk's Office maintains the Barre City voter checklist, which has nearly 5,300 registered voters listed. The office oversaw the following elections during the fiscal year:

<b>Date</b>	<b>Election</b>	<b>Voters Participating</b>
August 14, 2018	Primary & Wastewater Treatment bond election	1,063
November 6, 2018	General Election & Charter Changes	2,689
February 19, 2019	School Merger election	140
March 5, 2019	Annual (Town) Meeting election	843
April 9, 2019	School board members election	390
May 14, 2019	School budgets election	279

The Collections Office oversees collection of delinquent taxes, water/

sewer bills and other bills for services provided by the City. The office works closely with residents to establish payment plans and maintains records associated with tax sales.

The Finance Office, which was previously under the umbrella of the clerk/treasurer office, is now being supervised by the new Director of Finance, Dawn, Monahan, who joined the City in January 2019.

For Fiscal Year 2019, Clerk Office staff included Assistant Clerk Cheryl Metivier, Assistant Treasurer Kathy Adams (through November 15, 2018), Assistant Treasurer Sherry Chase (beginning January 7, 2019), and Delinquent Accounts Collector Sylvia Rivard, who works out of the Finance Department offices. The Clerk's office shares space with the Water & Sewer Billing Department, which is staffed by Water Department Clerk Clint Smith and Water Meter Reader Jessica LaPerle.

If you have questions for the Clerk Office staff, we can be reached at (802) 476-0242 or check out the Clerk section of the City website at [www.barrecity.org](http://www.barrecity.org) under City Departments.

Sincerely,

Carolyn S. Dawes

City Clerk and Treasurer

## **CITY ATTORNEY'S REPORT**

### **2019 Annual Report**

The following is a summary of my activities over the past year:

The City resolved an appeal brought by an individual concerning a trespass claim as a result of a citation issued by the City to the individual in connection with his walking over City land to access the Dix Reservoir in Orange for recreational use. City residents take their water from the Dix Reservoir. This matter was resolved with a ruling in favor of the City.

The City is defending against an appeal brought by an individual concerning numerous municipal code violations. Earlier in the year, the Court ruled in favor of the City and of the municipal code violations.

The City is in the process of probating the Estate of a deceased Barre City resident with property with seriously delinquent taxes and water/sewer charges. The ultimate goal of the probate estate is to sell the property at tax sale.

Other than the Court cases and other cases listed above, most of my time on City business has been involved with the usual sorts of requests for advice or opinions on contract matters, zoning matters, delinquent tax collection matters and any other matters which typically arise during the year. As always, I take pleasure in working with the Mayor, the City Council, the City Manager, the City Clerk, and all department heads, and all other City personnel with gratitude for their invaluable assistance and support during the past year.

Respectfully submitted,

Oliver L. Twombly, *City Attorney*

Dated: December 18, 2019

## **BUILDING AND COMMUNITY SERVICES**

### **2019 Annual Report**

The Department of Buildings and Community Services consists of the Cemeteries and Parks Department, the Facilities Department and the Recreation Department.

The Facilities Department is responsible for overseeing all buildings and grounds owned by the City of Barre. This includes custodial and maintenance services for the following buildings; Municipal Auditorium, Alumni Hall, BOR, City Hall, Public Safety Building and the Wheelock House located at 135 North Main Street. We are also responsible for the mowing and upkeep of the following playgrounds and fields; Lincoln Field, Tarquinio Park, Garfield Playground, Mathewson Playground, Nativi Playground, Vine Street Playground, the Wobby Park area at the Public Safety Building and Canales Park located on Pleasant Street. We also maintain the Rotary Park area encompassing the pool, tennis courts, basketball courts, Skateboard Park, volleyball court, baseball field, and Charlie's Playground 2012. The Facilities crew also mows the two vacant lots on Hillside Avenue as well as the Route 62 entry at North Main Street up to the railroad crossing. We also maintain the areas on Brook Street and Reid Street that encompass the Gunner Brook Flood Remediation area. This past year we removed the old playground equipment at the Mathewson Playground, installed a new safety surface and a new play structure. We also did some landscaping work including the planting of a new tree. Painting was completed in the Auditorium kitchen, locker rooms and the entire basement area. We also insulated some heating piping in Alumni Hall to help balance the heat control in the ground level offices. ATM machines were installed in the Auditorium and BOR for customer convenience. Two new boilers were installed in City Hall.

The Facilities Department provides assistance to groups that rent the Civic Center facilities, including set – up and custodial services for each event. Some of the events held at the Civic Center were the UVM Extension/4-H Environmental Summit; the Greater Barre Crafters' Guild annual show; the Montpelier Project Graduation fund raiser dance; the Recreation Department's "Breakfast with Santa"; Vermont State Police K-9 training; Vermont Town Clerk's Association monthly meeting; The Barre Fish and Game Club annual Gun Show; the Vermont Principals' Association basketball and hockey tournaments; the Vermont Trappers' Association annual meeting/banquet; the Central Vermont Economic Development Corporation Job Fair; Vermont Municipal Highway As-

sociation annual meeting; UVM Extension/4-H State Day; the Central Vermont Career Center graduation; the Barre City Middle School graduation; and the Taylor Coppenrath Basketball camp. We also have “long term” rental agreements with Weight Watchers and the Department of Motor Vehicles. Some of the other events/meetings include States’ Attorney trainings for local police departments; Department of Education trainings and Red Cross blood drive. The Auditorium and BOR were also used for Zen Archery; AAU, Mini-Metro, BYSA, and Men’s’ League basketball; public skating; “stick and puck”; the Eric Hutchins Memorial Hockey Tournament and spring sports practices. Some of the new events included the BYSA Hockey “gear swap”; Mixed Martial Arts events; the Community Yard Sale, Pre-Owned Car Show; the Boy Scout Salute to Veterans; the Red cross “Sound the Alarm” event where the Red Cross installed smoke detectors in area homes; the “Caps 4 Cops” event where scrap metal was collected and the proceeds sent to area Police; area Police Departments “Physical Testing courses; Supervisor Respect training; Fish and Wildlife “Train the Trainer” classes for Hunter Safety Instructors and the Red Cross “battle of the Badges” blood draw. We even had a Maine high school girl’s basketball team come to the AUD on a weekend to play some Vermont teams! Some returning shows from the previous year were, the Northwest Vermont Railroad Club show; the Bridal Show, the Granite City Grocery annual meeting, the UVM Extension Urban Forest free tree give away, the VAST spring construction seminar and the Elks Soccer Shoot which is held at Tarquinio Field. The AUD was open on about ten Saturdays through the winter months for “open gym” for kids to come in and play basketball at no charge thanks to the generosity of local businesses and the Service Clubs. We also provide assistance to the Heritage Festival by providing the tent; tables and chairs and manpower during the set – up and tear down as well as assisting with the seasonal decorations in the gazebo. We also assist the Granite City Garden club with setting up their annual plant sale at the Granite Museum. In the spring we assisted with the renovation of the newly maned “Cornerstone Field” at Rotary Park.

The Cemeteries/Parks Department is responsible for the upkeep at Elmwood, Hope and Saint Monica’s Cemeteries as well as City Hall Park, Currier Park, Dente Park and the small “park” at the corner of Elm and Summer Streets as well as the area surrounding the welcome sign on North Main Street. We had the South entrance to Hope Cemetery repointed and cleaned. Thanks to the generous donations from the Barre Granite Association and Rock of Ages Granite Corporation, we were able to clean monuments in the middle of section “G” and will finish

the bottom section in the summer of 2020. This work was performed by Matt Peake who did a wonderful job. In October, we installed the Spanish Influenza memorial bench to mark the 100th anniversary of this event. Thanks to the very generous donation of the Brian and Karen Zecchinelli family and the work of Rock of Ages, Bellavance Trucking and Granite Corporation of Barre for making this happen. We also had fifteen guided bus tours this past year along with one group of Granite Manufacturers. I would like to thank Ilene Sinclair for providing her expertise in leading these tours and we always receive positive feedback from the tour groups.

As the Director of Buildings and Community Services I attend the meetings of the following City Committees: ADA Committee; BCEC (Barre City Energy Committee); Cemetery Committee; Civic Center Committee and the newly formed Barre City Tree Stewardship Committee. I also serve as the City Tree Warden and the City Energy Coordinator. This past year I worked with Amanda Garland, the Environmental Sustainability instructor at the Central Vermont Career Center, to get community gardens installed at the Garfield Playground area as well as the Brook Street flood mitigation area. We were also able to get some pruning completed on the Main Street trees. I was also involved with the City hall energy project and I worked closely with the Central Vermont Solid Waste Management District as we prepare for the composting requirements which will take place in July 2020. I am currently part of a team that is updating the Vermont Emergency Management "Med Surge/Mass Care Planning" manual which will be used for shelter operations throughout the State.

I would like to take this opportunity to thank my staff for all their support this past year. I look forward to the coming year as we continue to make improvements to the City's assets. I would also like to thank the City Manager, the Mayor, the City Council, Assistant BCS Director Stephanie Quaranta, Civic Center Marketing Agent Jim McWilliam, my fellow Department Heads, and all the citizens of the City of Barre.

Respectfully submitted,

Jeffrey R. Bergeron, *Director of Buildings and Community Services*

## **BUILDINGS & COMMUNITY SERVICES –REC**

### **2019 Annual Report**

The Barre City Buildings and Community Services Department consists of combined duties with Facilities, Recreation and Cemeteries. Recreation is included in the department with all areas covered by a BCS Director and Assistant.

This year the City of Barre worked toward becoming a more “walkable” and healthier community. The recreation section played an active role on the Bike Path committee working on the Smith Street segment with continued discussions on connecting all segments of the City. The City earned a gold status with the Department of Health’s 3-4-50 program. The program numbers representing 3 behaviors (smoking, physical inactivity and poor nutrition) cause 4 diseases (diabetes, cancer, heart disease and lung disease), resulting in more than 50% of deaths in Vermont. The City worked on improving segments for walking, better signage, providing healthier options in vending machines, creating healthy play areas and more to meet specific benchmarks set by the Health Department.

Community Open Gym was held on most school vacation days to offer youngsters a chance to play basketball. The program was popular with junior high to college age students. A few time slots were created for preschoolers to use the facility for open play with balls, parachutes, etc. A welcomed partnership with Head Start created more play opportunities and resources.

The Annual Egg Hunt has been a staple for many years. The City and Town worked together to provide this special event for both communities. This has been very well attended staple event.

A very special thank you is extended to a dedicated group of residents in the Mathewson Playground area who continued to make sure the playground was picked up, trees were pruned and special events were added. The addition of the new play structure has brought more families to the playground. The newer poured in rubber matting was a welcomed alternative to the older rubber tile squares.

The department handled all the scheduling and all invoicing for the B.O.R. Ice Arena for the skating season as well as all the duties involved with Public Skating, including Skate Guards and Cashiers. The ice season was well attended and public skating remained popular. The



department offered “Stick and Puck” sessions during the school vacation for those who are eager to practice outside of their hockey programs in a non-structured program.

Scheduling, invoicing and rental contracts were created in the department for shows at the Auditorium, B.O.R. and Alumni Hall. Filtered in between shows and events are basketball and other private rentals. Alumni Hall was fortunate to have the Weight Watcher’s group continue again this year with rentals on Tuesdays, Thursdays, and Saturdays. Facility tours and scheduling inquiries were also handled by the department.

Swim lessons and open swimming continue to be popular with many youngsters who attended daily to swim and meet with friends. The staff serves as Mentors to many of the youngsters and they feel safe and cared for while there. If they did not want to swim there were basketballs and other items lent out so that they could use the basketball court or play Frisbee, etc. Lessons ranged from the Mommy and Me up to the Level 4. The Promise Grant assisted with the cost of the Mommy and Me program, assisting parents in the proper way to start youngsters swimming and gaining confidence around the water.

The Challenger Soccer Camp was held in the summer with 3 & 4 year olds the first hour followed by older players. A Tiny Tykes Soccer was held in the spring with two groups, one for 2 & 3 year olds and the other 4 & 5 year olds. Both groups were well attended. A Bike Rodeo was held in the Auditorium parking lot stressing bike safety. In the spring the batting cages were open in the B.O.R. and these were well received during spring break and for teams getting ready for the start of their season. A Learn To Play Lacrosse program was held with the BYSA group for youngsters in grades K-2.

The department maintains the Civic Center’s digital sign on Main Street and provides by providing display data. Recreation’s social media is updated by the department for City programs and special events as well as the creation of flyers and news releases.

As part of the department operations, additional responsibilities are required as it pertains to cemetery operations. The City oversees the Hope, St. Monica’s and Elmwood cemeteries. The department assists individuals in locating the graves of family and friends as well as processes necessary paperwork for interments, record keeping, lot sales, etc. Records and information was recorded by the department on all burials.

Breakfast with Santa was an incredible success and it was nice to see so many Parents and Grandparents enjoying this time with their families. A special thank you to Jockey Hollow Catering for their participation and support. The Recreation board members served as volunteers for the event and the Promise Grant assisted by covering the cost of the meal for children as well as the entertainment and arts and crafts that the children made. A holiday movie on a big screen was shown in the Auditorium later the same day.

Participation over the year involved meetings with the Cemetery Commission, Recreation Board, Safety Committee, Civic Center Committee, Bicycle Path Committee, Mathewson Playground Group and the Vermont Recreation and Parks Association.

I would like to extend a special thank you to the Barre City Recreation Board members for their guidance and support and to the City Manager, Mayor, City Council and all the other City employees and departments who work as a team to make Barre a great place to live and work. A thank you is extended to our team at the Buildings and Community Services Department for working together to make sure all our shows, events and activities are a success.

Respectfully Submitted,

Stephanie L. Quaranta, C.P.R.P.  
Assistant Director, Buildings & Community Services

## **PLANNING, PERMITTING & ASSESSING SERVICES – DIRECTOR’S REPORT**

### **2019 Annual Report**

This Department is comprised of the Planning Director, the Permit Administrator, as well as the Assessing Clerk. Janet Shatney serves as the City’s Planning Director, with Heather Grandfield as the City Permit Administrator, and Kathryn Bramman is the City’s Assessing Clerk, assisting the Contract Assessor, Joseph Levesque.

Our mission is to provide efficient, supportive and professional assistance to the Barre City community and beyond, regarding planning, zoning, community development, economic development, historic preservation, energy. The Department accomplishes this by providing general and technical assistance to individuals and various commissions and committees; reviewing and issuing zoning, building, electrical and flood hazard permits; analyzing and revising regulations, encouraging citizen participation; and assisting in the planning and designing for any future development.

The Department staffs the Planning Commission, the Development Review Board, the Energy Committee, and the Housing Board of Review. The Director is the appointed Central Vermont Regional Planning Commission’s City Commissioner, and serves on the Executive Committee, and the Project Review Committee. Staff also acts in an administrative capacity to the Code Enforcement Office.

Throughout the City economic development continued. From July 2018 to the end of June of 2019, several existing businesses relocated to other spaces such as CW Print, the Forget-Me-Knot Shop, and the Vermont Bike Shop. The Vermont Department of Liquor Control rebranded 802 Spirits and signage changed at the Beverage Baron and Northfield Savings Bank rebranded their signage; The Reynolds House Inn finished renovations and a new sign was placed; and Vermont Salumi finished their renovations to the former Homer Fitts building. Several new businesses have come to Barre, such as the Magnifique Hair Salon, Mr. J’s Craft Beers, Walgreens (who bought Rite Aid); a second hand shop now located on S. Main Street; and Easter Seals relocated to the City as well. The mural on Summer Street was cleaned up and new beautiful panels were installed on it thanks to the Rotary Club; and VTrans came to Barre City Place. The Aldrich Library completed their renovations to the downstairs area, and the Dunkin’ Donuts buildings was demolished (and moved to its current location within the Jiffy Mart) so

that the Northfield Savings Bank could have an accessory parking lot for their patrons. The Paramount Theater received new paint colors, a private parking lot was reconfigured and repainted to gain more parking spaces; and the

Highlights of Department Accomplishments:

- The Unified Development Ordinance (a re-write of the zoning and subdivision ordinances) was completed with the Planning Commission and was adopted by the City Council in June 2019.
- Semi-annual parking lot inventories continued by the Director during the months of September 2018 and April 2019.
- The Director continued as staff support to the Energy Committee, Housing Board of Review, and the Planning Commission, and the Permit Administrator supports the Development Review Board with backup from the Director;
- Insurance reimbursement requests continued by the Director for the Enterprise Aly Parking Lot.
- Grant Administration for the Merchant's Row Environmental review occurred within the fiscal year.
- Ongoing post closure annual maintenance of deferred grants into an electronic state database.
- Annual rental registry invoicing by the Permit Administrator for the Code Enforcement Office occurred once again for a July 1, 2018 deadline.
- Councilors toured the office in July 2018.
- Participated in an audit by State of Vermont personnel in September 2018 for the completed flood mitigation work.
- Participated in a Respect Training workshop for all Department Heads.
- Participated in the interview process for the Assistant to the City Manager in August 2018.
- Was a participant of the interview panel in November for the new Fire Marshal.
- Assisted the Energy Committee with two workshops over the winter months in early 2019.

- Participated in the November 2018 Opportunity Zone forum.
- Completed the annual update to the Local Emergency Operations Plan with the Fire Chief and adopted by Council on May 7, 2019.
- Attended the Vermont Emergency Management's annual spring flood readiness seminar in February.
- Ongoing work to the revisions of the Building Ordinance.
- Assisted Code Enforcement with edits to the Vacant Building Ordinance, that was adopted in June 2019.
- Attended the Vermont League of Cities and Towns' biannual conferences.
- Attended a hemp presentation hosted by the Barre Area Development Corp in March 2019.

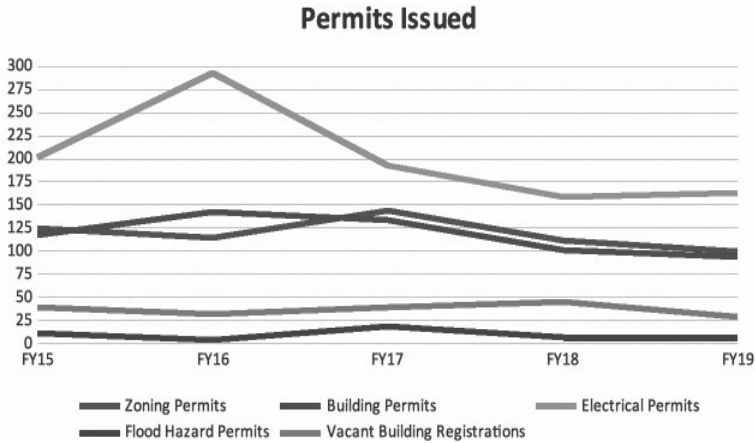
Permits issued this fiscal year were; 99 zoning permits, 6 flood hazard permits, 93 building permits, 162 electrical permits and 29 Vacant Building Registrations were issued. The Development Review Board held 9 hearings to consider 9 cases. A total of \$46,573 in applications were collected to help offset the cost of reviews and processing. Staff also processed 718 invoices for rental property registration and tracked delinquencies, which generated approximately \$97,924 in additional income.

A zoning permit is required prior to any land development in the City of Barre. Land development is defined as the division of a parcel into two or more parcels, the construction, reconstruction, conversion, structural alteration, relocation or enlargement of any structure, mining, excavation or filling, or any change in, or extension of, the use of land or a structure.

Once a zoning permit application is submitted, it is reviewed and a decision is rendered within 15 days from the submission date. There is a statutory 15-day appeal period once an application is approved before the permit is effective and issued. Once a zoning permit is issued, work must start within six months and be completed within three years of the date of issue, or the permit will become null and void. One 2-year extension may be granted if and only if any improvements completed to date conform to the conditions of the permit and any associated development approvals, and there have been no amendments to the Unified Development Ordinance or change in external circumstances that

would have caused a material change in the decision on the original application.

Building and electrical permits, once issued, must be started with a 6-month timeframe and be completed within 3 years from the date of issuance as well.



Permits are required for all land development, from grading and filling to building. We encourage anyone with questions to come in during the planning stage of a project so we can discuss your needs and assist you through the permit process. Regulations and applications are also available at [www.barrecity.org](http://www.barrecity.org) under the planning and zoning department pages.

The Zoning office is open Monday through Friday from 7:30 am to 4:30 pm, and closed from noon to 1 pm for lunch. All staff can be contacted via email and/or telephone, which can be found on the City’s website under the staff directory.

Respectfully Submitted,  
Janet E. Shatney, *Director*  
Planning, Permitting & Assessing Services

## ASSESSMENT DEPARTMENT

### 2019 Annual Report

The individual assessment records for all recorded parcels in Barre City, as well as maps indicating the location of properties, building permits, zoning permits, Property Transfer Returns, Surveys and field inspections (for those properties that have made improvements & upgrades for remodeling & renovations to their property) are used to update the Assessment records on a regular basis.

The following breakdown of the 2019 Municipal Grand List includes all Grievance and other changes as filed through 12/16/19

Real Estate	2019
Residential	254,994,180
Multi-Family Residential	95,903,701
Mobile Homes	3,839,090
Commercial	94,346,530
Commercial Apts.	17,110,870
Industrial	18,335,510
Utilities	13,277,300
Farms	293,700
Cable	1,111,200
Miscellaneous	5,293,130
Total Listed Value of Real Estate	\$504,505,211
Total Municipal Grand List	\$494,480,281
Grand List at 1% of Value	\$4,944,802.81

The above Grand List value is for the Municipal Grand List. According to Act 60/Act 68, the Education Grand List is calculated adding Personal Property Cable and non-approved contracts, stabilization agreements and exemptions, as well as voted exemptions. Thus, the total taxable 2019 Education Grand List value is \$4,978,448.59. There are six (6) Voted and Contract/Stabilization agreements listed which also include two (2) partial statutorily exempt parcels with a total value of

\$11,712,300 of which \$7,818,330 is exempted. The Education Grand List portion has a partial exemption included in the Local Agreement rate which is included in the State Education Grand List.

The “Special Exemption” for Qualified Housing; i.e., affordable housing complexes, is a statutory exemption certified by the State of Vermont. It allows a percentage reduction in taxable assessment for properties that qualify. There is a total of \$ 475,300 in value exempted from four (4) properties for 2019. There are also thirty-three (33) properties with State mandated subsidized housing using a decrease of 30% in their current assessment for taxes

There is a total of forty-five (45) Veteran’s Exemptions, amounting to \$6,705,470 in assessed value of which

\$ 450,000, or one fourth of the Veteran’s exemption, is statutory and the remaining \$ 1,350,000 is included in the Local Agreement Rate. There are three (3) Current Use Exemptions for Norman & Madeline Booth Est. (26.22 acres), Quantum Keys Inc. (14.69ac.) and Valsangiacomo, Oreste V. Sr. & Helen Family Trust. (176.0 acres) for Current Use total exemption value of \$406,600.

The changing real estate market in Vermont is evident in Barre City with property values continuing to increase with values remaining strong. The Grand List continues to reflect an increase in residential properties, especially as available land in the City diminishes through development. Values have shown a consistent stability over the last three years which is having an effect on school taxes. Continuing effects of the 2006 reappraisal and ongoing adjustments for inspections, corrections, and permitting bring our CLA (common level of appraisal) to 97.95 % from 100.91 % helping to mitigate the effect of the school tax rate set by the state. A COD (Coefficient of Dispersion) of 11.65% is down from 11.88 % in 2018. The COD is the measure of equity or fairness as the Grand List is distributed amongst the taxpayers. The State of Vermont considers a COD of 10 % plus or minus very good. Currently the COD of 11.65 % and its measure of equity is considered to be very good which gives a general indication the taxpayers are being treated fairly according to their assessments.

The 2019 Grand List is comprised of 3,708 parcels of which 3139 are taxable real estate. Properties are listed in the following categories:



Type of Property	Number of Parcels
Agricultural	2
Utilities	2
Industrial	62
Commercial	241
Commercial apartments (9+ units)	21
Residential (single family & residential condos)	1873
Multi-family residential units (2-8 family bldgs)	590
Mobile Homes landed & unlanded	43
Miscellaneous and vacant land)	303
Cable	2
Combination and inactive parcels, Nontaxable parcels & State Parcels	350 219
Total	3708
Taxable	3,139

Value Percentages for Real Property of Total Grand List are as follows:

Residential	50.54%
Multi-family Residential	19.01%
Mobile homes	0.76
Commercial	18.70%
Commercial Apartments	3.39%
Industrial	3.63%
Utilities	2.63%
Farms	0.06%
Cable	0.22%
Miscellaneous/vacant land	1.05%
Total	100.00%

In addition to the taxable Grand List the City of Barre has many statutorily tax exempt properties, as well as voted tax-exempt properties and properties under tax agreements. The One hundred & Ninety-one (193) non-taxable properties include churches, municipal and statutorily exempt properties with a total value of \$189,815,400. There are also twenty-six (26) State owned properties with a total value of \$18,272,430.

Currently, Act 68 requires that all property owners file an HS 122 (homestead declarations) each year for their primary residence and when changes occur such as sales, rental & business changes of owner or use. In Barre City there is a substantial difference in school tax rates for Homestead (owner occupied residential) properties and Non-residential (any property or portion not occupied as a primary residence). This document determines the tax rate applied to property in Vermont that began with the 2004 Grand List.

The Assessor's office is assisting with continuing updating of the mapping program, sending in updates and corrections to Cartographic Associates for implementation. They also continue in identifying, recognizing and adding to the Grand List value for extra building lots throughout the City.

If anyone has any questions concerning valuation of real property in the City of Barre, please feel free to contact the Assessor's office from 7:30 A.M. until 12 Noon and from 1:00 P.M. until 4:30 P.M. Monday through Friday in person or by calling 476-0244. Kathryn Bramman, Administrative Assistant is in the office every day and Joseph LeVesque, Barre City Assessor is available afternoons from 1:00 to 4:30 to answer questions and meet with taxpayers.

Joseph LeVesque, *Barre City Assessor*



## **PUBLIC SAFETY DEPARTMENT – POLICE DEPARTMENT**

### **2019 Annual Report**

This fiscal year has seen a lot of activity within the Department and the City.

While our overall crime rate is down slightly, our overall calls for service continue to increase and our total calls for service came close to the twelve thousand five hundred mark at 12,474.

We have had several vacancies as the result of retirements or resignations and we have been very fortunate with finding qualified candidates to fill these positions. The two most recent additions are Officer Reale and Officer Lewis.

Outside funding sources still help us provide detectives in the SIU and the School Resource Officer's as well as the Community Outreach Specialist. The positions and the Officers and staff that fill them have been an integral part of a team approach when dealing with the day-to-day issues facing our City and the Department.

In November we made some changes and implemented a Street Crimes Unit whose focus has been drug related activity and the other criminal activity associated to this.

This new unit has made a significant impact on the quality of life in certain neighborhoods around the City.

The SCU has proven its value with increased numbers of search warrants and arrests, the majority of them being related to drug activity and drug motivated crimes.

While in theory the SCU acts as a force multiplier for day shift, the reality is the cases generated by the SCU put an additional burden on all staff, because of the additional search warrants, arrests, motor vehicle stops, surveillance, etc.

The SCU has demonstrated that we have the ability to positively affect criminal activity within the City and get the word out on the street "don't bring your drugs to Barre."

This has resulted in criminals moving their base of operations to neigh-

boring communities. Which has drawn some criticism, but the reality is that it makes them even more vulnerable to detection. The SCU stays after them and continues to address the issue when they continue to impact quality of life in the City of Barre. This type of work positively effects the quality of life in our neighborhoods.

A three month before and after snap shot of criminal activity and calls for service at the Highgate Apartments shows a marked reduction after we executed search warrants and arrested people connected to ongoing drug trafficking.

From 10/18 to 12/18 there were 73 calls for service/crimes at Highgate Apts

From 01/19 to 03/19 there were 42 calls service/crimes at Highgate Apts. — a 45.5% reduction.

This is nothing short of amazing.

An additional example from the residents in and around Currier Park is more antidotal but the execution of warrants and arrest in the general area have improved the quality of life near the park and residents have expressed that things are better and they feel safe now using the park.

The formation of the SCU and the work being accomplished by everyone as a result of this has more than proven its value. This is one of the areas that we are constantly evaluating and to meet the needs of the different neighborhoods.

While statistics only tell a portion of the story they are still a good indicator of work load and the work product being done by the men and women here at the BCPD. In this fiscal year the department has accomplished the following;

- Answered 12,474 Calls for Service
- Made 639 Arrest
- Performed 1,759 Traffic Stops
- Issued 1,661 Traffic Citations
- Applied for and received 72 Arrest Warrants on Criminal Cases
- Applied for and executed 52 Search warrants in connection to ongoing criminal case

This is a tremendous amount of work for a twenty-member department. It is also work that could not be accomplished without the support of the dispatch and administrative staff members here at the Police De-

partment. For almost every call for service that an officer responds to a dispatcher handles multiple phone calls and radio transmissions. They not only do this for the Police Department but also for the City's Fire and EMS as well as several other Fire Departments.

When you add in the day-to-day phone calls of a business nature, this is a huge number of calls and our dispatch staff does an outstanding job to triage calls and making sure our citizens and staff are safe.

I would like to thank the good citizens of Barre, our merchants and businesses, as well as City Manager Steven Mackenzie, Mayor Herring, along with the City Council, for their continued support of the Department.

I am very thankful for this as well as the continued support of the men and women of the Department, and their dedication to the Community.

Respectfully,

Chief Timothy J. Bombardier

**PUBLIC SAFETY DEPARTMENT –  
FIRE DEPARTMENT**

**2019 Annual Report**

To All: This was my first full year back in Barre City and I have to say it's great to be back. Some things change, some things never change. One thing that never changes is the people here in Barre City. Our welcome back has been so overwhelming and it's great to be back helping our close friends and family once again. I still look forward and enjoy getting out and seeing people I haven't seen for many years.

Fire Chief Douglas Brent

**DEPARTMENT OPERATIONS**

Fiscal Year 2019 turned out to be another busy one for the Barre City Fire Department. Emergency responses or calls for service to the fire department showed a slight decrease again this year (164). Our total number of responses for FY 2019 was 2354, 1977 of those were medical responses and 377 were fire responses. They breakdown as follows:

<b>Structure Fires – 21</b>	<b>Combustible/Flammable Spills – 24</b>
<b>Cancelled Enroute – 75</b>	<b>Severe Weather – 8</b>
<b>Unintentional System malfunction – 83</b>	<b>System Detector malfunction – 31</b>
<b>Smoke &amp; Odor Investigation – 8</b>	<b>Unauthorized Burning - 12</b>
<b>Water Problem – 9</b>	<b>No Emergency found – 41</b>
<b>Motor Vehicle Accident - 12</b>	<b>Chemical Release – 12</b>
<b>Electrical – 18</b>	<b>Extrication – 14</b>
<b>Malicious – 6</b>	<b>Natural Vegetation Fire – 5</b>
<b>Water Problem – 5</b>	<b>Car Fires – 18</b>
<b>Miscellaneous – 94</b>	<b>Emergency Medical – 1,977</b>

Fortunately, we don't see very many catastrophic residential fires here in Barre City. However, we continue to see fires in our older housing stock in the city. To make things worse, often these buildings are multiple family dwellings. There are several contributing factors which seem to be at the seat of these incidents; deteriorating infrastructure such as heating systems and electrical systems not designed for the "everything plugs in" world we now live in, poor maintenance of the buildings, and older construction styles.

We must remain diligent and practice fire safety at all times. Generally, from a health standpoint we do have a good record of fire safety in Barre City and few if any reported injuries from fire.

### **STAFF**

This was an exciting year for us regarding our personnel. We have an extraordinary group of fire and EMS personnel. They are a very dedicated bunch who are very serious about their work and possess an extremely high level of training and skills.

This year saw the hiring of two new personnel to replace two former members. Captain Joe Kelly and FF-AEMT Dylan Flood moved on and were replaced by FF/EMT Holden Poirier and FF/EMT Kirk Strasberger. As a result of the successful budget vote in March, our 16th firefighter position was reinstated and at the start of the new budget year in July FF/AEMT Camden Morrison was hired to fill that opening.

The final step to complete the personnel replacement process involved promotions. I am pleased to report that Lieutenant Nick Copping was promoted to Captain, and FF/Paramedic Zachary Tillinghast was promoted to Lieutenant.

We are still looking for good qualified people to become members of our paid-on-call firefighting staff. The role of on-call firefighter has not changed much over the years but the numbers of members available to us has dwindled dramatically. Firefighting operations in the city environment requires us to quickly attack a fire with an adequate number of personnel and having a good, strong, well trained paid-on-call staff to augment our career staff allows us to do that. These part time members provide a valuable service to the department and to the community. The call staff members train a minimum of 2 times per month on Wednesday evenings. If you are interested please stop by and see me.

### **TRAINING**

The fire department staff participated in 1995 hours of training in both firefighting and Emergency Medical Services. This can include a broad variety of topics to include but is not limited to firefighting, EMS, rescue, incident command, motor vehicle accident rescue, and Emergency Management. We have trained with other area departments and taught them about our equipment and operations.

The department offers CPR and First aid classes on an ongoing basis. If you are in need of CPR training please call the station and we can get you scheduled with one of our three instructors.

**AMBULANCE SERVICE**

One question which we still get asked about frequently is why do I get a bill for an ambulance transport? All patients transported by the ambulance are charged a fee for service. Our fee schedule is maintained at rates which are consistent with other neighboring Washington County ambulance services. The revenues collected are used to offset most of the overall cost of this service to the taxpayers. Our billing clerk is able to handle all health insurance questions and is available Monday thru Friday should you need assistance. She direct bills all health insurance providers and Medicaid and Medicare.

All of the fulltime employees of the Fire Department are cross trained as dual role Firefighter/ Emergency Medical Service providers. All hold a minimum certification of Advanced Emergency Medical Technician and 6 are certified Paramedics.

Our ambulance service billing clerk also provides billing services for Williston Ambulance, First Branch Ambulance, White River Valley Ambulance and East Montpelier Ambulance. We charge a fee for this service which becomes additional revenue for Barre City.

**CODE ENFORCEMENT AND HEALTH OFFICER**

Our Code Enforcement and Health Officer inspectors continue to keep busy and their activities have had a significant effect on the number of vacant properties and on their upkeep. Below please find the reports of our Fire Marshal and Health Officer



## FIRE MARSHAL'S AND HEALTH OFFICER

### 2019 Annual Report

The **Code Enforcement and City Health Officers** have continued improving the safety of our local businesses, places of assembly, and rental housing; for the citizens of, and visitors to the Granite City. We have seen a 10% increase in our overall inspections for the year. If you have any Code or Health concerns, or just questions in general please call 477-7833 and speak to the Fire Marshal Robert “Howie” Howarth, or Inspector Robbie Strachan.

Our Building and Electrical Inspector has been busy, along with his Code Enforcement and Health Officer duties, Inspector Strachan has performed: 176 Building Construction Inspections, as well as, 30 Rough-In, 26 Energizing, and 186 Final's for Electrical Inspections.

We would like to take this opportunity to remind you to test your smoke /CO alarms, and to keep your chimneys and vents clean, and free of snow.

This fiscal year we have seen a rise in our overall inspection numbers, as well as in the individual reporting categories.

	<b>FY 2019</b>	<b>FY 2018</b>
Total Inspections	1,301	1,185
Trash / Garbage Complaints	32	20
Dog Bites	20	13
Cat Bites	7	2
Tenant / Landlord Complaints	27	16
Inspection of Pools	7	3
License Renewal Inspections	75	61
Animal License Inspections	11	9

I would like to remind all pet owners, especially in the wake of the raccoon that tested positive for rabies, to please keep your pet's rabies vaccination up to date. The dog that killed the raccoon, after the raccoon had climbed into its kennel, is alive and doing well; because the owner made sure to keep their pet up to date on their vaccinations.

Our community SHARPS disposal program in conjunction with the Barre Region's Vermont Department of Health office, VT CARES, and the Central Vermont Medical Center has been a huge success. Through the six SHARPS kiosks located at the Barre Public Safety Building and our community partners: Barre Housing Authority's North Barre Manor, Capstone Community Action, CVSWD (outdoor), The Medicine Shop Pharmacy, and Barre Town EMS we have collected over **900 GALLONS** of needles, keeping them out of our landfills, and more importantly off of our streets and playgrounds. The Medicine Shoppe Pharmacy and the Barre Public Safety Building are also equipped to collect unwanted medication.

If you have a health complaint, please use the online complaint form, located on the Fire & EMS page of the City of Barre's website at [www.barrecity.org](http://www.barrecity.org), or call us at (802) 477-7833.

Respectfully submitted,

Robert "Howie" Howarth  
Fire Marshal & City Health Officer

Please stay fire safe and have working SMOKE DETECTOR and CARBON MONOXIDE DETECTORS. Remember, Big Fires start Small and if we can prevent small fires as we have been, we will continue to protect the lives and property in the City of Barre.

I wish to thank the citizens of our community for their continued support of their fire and emergency medical services. Thanks to the City Manager, the City Council as well as the other city departments. As always, my very special thanks to the officers and firefighters of the Barre City Fire Department.

Should you have any questions or problems that I or this department can assist you with, please feel free to stop by or call.

Respectfully submitted,

Douglas S. Brent  
Chief of Fire and EMS

**DEPARTMENT OF PUBLIC WORKS  
FY 2019 (7 /1/18-6/30/19) Annual Report**

The Department of Public Works is responsible for the integrating and coordinating of the functions of the following divisions: Streets, Water (Treatment & Distribution) and Wastewater (Treatment and Collection). The work can be separated into:

**Streets**

This year the voters authorized \$ 347,691.00 for DPW projects and activities. The funds were used for the Reconstruction Projects, Capital Improvements, Sidewalks and Project Materials. The following Streets have been completed from the previous fiscal year. Note \$ 190,425.00 was transferred from Voter Approved funds for payments on the Big Dig Bond and Street Reconstruction Bond. In addition, Streets Division staff placed 159.84 tons @ 65.00 ton of hot mix asphalt & Cold Patch pavement mix in pot holes and shims totaling \$10,389.60. Note that the listing is completed projects which have carried over funds from previous authorizations.

• Cottage Street 04-08-19	\$ 35,296.76
• King Street 04-08-19	\$ 23,880.09
• Lower Camp Street as of 06-30-19	\$ 4,932.64
• Merchant Street & Midway St 10-26-18	\$ 10,627.05
• Park Street as of 01-11-19	\$ 70,332.84
• Waterman Street 04-12-19	\$ 84,397.61
• Wellington St. 04-12-19	\$ 42,410.68
	<b>\$ 271,877.67</b>
Misc. Street Repairs	
• Farwell Street 07-20-18	\$ 4,363.66
	<b>\$ 276,241.33</b>

**Sidewalks**

The following is a list of sidewalk replacements and repairs:

• Berlin Street Repair	\$ 12,150.82
• Cottage Street 08-17-18	\$ 18,797.86
• Granite Street 08-03-18	\$ 3,703.07
• Lower Camp Street as of 06-17-19	\$ 2,191.48
• Merchant Street 06-07-19	\$ 34,774.74
• Park Street 10-26-18	\$ 50,052.02
• Pearl Street Repair	\$ 2,614.13
• Perry Street Repair	\$ 5,067.44
Total cost for replacement and repairs was	<b>\$ 129,351.56</b>

### Winter Maintenance

The City Street Department purchased 2,161.48 tons of road salt @ \$79.75/ton and 1,046.50 tons of road salt @ \$80.85, 42.75 totaling \$256,987.56. We also purchased 932 yds. Of sand @ \$7.50 per yd. totaling \$6,990.00. The total cost for friction materials was \$263,977.56. Staff completed the winter maintenance operations with 3564 hours of regular time and 2065 hours of overtime in the period between 11/8/18 and 4/3/19. The winter taxed the staff, the budget and was the highest expense level since 2012-13. The principal operations for winter maintenance are: plowing streets and placing salt/sand (25% of effort), plowing parking lots (15.7% of effort), slating and sanding with limited plowing (26.4% of effort) and snow removal (32.9% of effort)

Total expenses including labor, materials and equipment amortization was \$774,860.17

### Storm Sewers

Throughout the year, PW staff investigated sewerage problems that included visual inspection, dye tests or pipeline camera work. Public Works staff responded to issues at 53 locations to physically clean, repair or replace storm sewers in distress. The Public Works Department continues to rebuild storm sewer catch basins and cleaning of storm lines and drains throughout the City. Total costs for repairs and cleaning totaled \$ 21,688.79

### Domestic Sewer

Throughout the year Sewer Subdivision staff responded to 82 district sanitary sewers blockages and corrective actions. The rate of blockage has remained similar to prior years, but the distribution of clogged sewers has changed slightly. The City is developing a priority system for physical repairs to sanitary sewer lines that are subject to repeat clogging beyond cleaning as some piping is severely cracked and roots are readily re-growing and causing problems.

This year the City of Barre repaired Sewer Lines and Rebuilt Manholes follows:

#### Sewer Line Repair

• Park Street Repaired Line	\$ 306.80
• Perry Street Repaired Serv. Line	\$ 3,422.23
• Manhole Rebuilds & Repairs	\$ 7,516.81
• Misc. Blockages	\$ 25,944.54
Total Cost	\$ 37,332.30

### Water

In conjunction with our street reconstruction program we replaced mainline water pipes on the following:

- |   |                      |
|---|----------------------|
| • Cottage Street New 8” Main Line               | \$ 25,998.39         |
| • Lower Camp Street 6” Main Line as of 06-30-19 | \$ 61,678.01         |
| • Park Street New 6” Main Line                  | \$ 92,314.82         |
| Total Project Cost                              | <b>\$ 179,991.22</b> |

We also had Main Line Water Breaks and repairs to our system throughout the City. The cost to repair those breaks was \$ 19,414.79. Staff also addressed water quality and hydrant performance issues with flushing activities, hydrant repair and replacement and water meter replacement and maintenance.

Other Misc. Water Repairs, Service Box, Curb box Pressure Reducer 6” Sprinkler Line & Gate & Tap & Hydrant Replacement repairs came to \$ 72,296.99

We appreciate the support from the Tax payers in the City of Barre as well as the Manager, Mayor and City Council, City Clerk, Finance Director, Planning and Zoning Dept., Assessors, Accounting Dept. and Facilities Dept. A special thanks to all our City employees in the Street Dept., Water & Sewer Dept., Water Treatment Plant, Waste Water Treatment Plant and Engineer’s Office. We look forward to serving you and if you have any questions or concerns please do not hesitate to contact our office at (802) 476-0250.

Respectfully submitted,

Steven N. Micheli

*Assistant Director of Public Works FY 18/19*

William Ahearn P.E.

*City Engineer/Director of Public Works FY 18/19*

## **FY2019 WASTEWATER/ WATER REPORT**

### **Wastewater Treatment Facility**

The Facility processed 892.39 million gallons of sewage. This represents an average of 2.44 million gallons per day. Maximum daily instantaneous flow was recorded at 6.5 million gallons per day. A key component of the Facility is to remove phosphorus from the receiving water (Stevens Branch of the Winooski River) as this enters Lake Champlain. To achieve phosphorus removal sodium aluminate is added at measured increments in order to remove 33,491 pounds of phosphorus. The Facility adds sodium hypochlorite to the effluent in order to reduce E. coli levels below 10 colonies per 100 milliliters. Prior to river discharge sodium bisulfite is added to the effluent to dechlorinate as chlorine interferes with trout species migration. 3,209 cubic yards of dewatered biosolids were disposed of at a certified landfill. At March Town Meeting a bond of \$900,000.00 was approved. The bond will fund a new dual fuel boiler (methane/fuel oil), 35 foot diameter domed digester cover and automated methane flare.

Preventive maintenance projects completed:

1. Rebuilt 15 horse power digester mixer #1/ #2
2. Repaired 2 digester sump pumps
3. Rebuilt sodium hypochlorite pump #1
4. Replaced gravity belt electric motor
5. Replaced belt filter press and gravity belt belts
6. Rebuilt clarifier #2 skimmer arm
7. Rebuilt digester recycle pump #1

The Facility is staffed by 3.5 employees.

### **Water Treatment Facility**

The Facility produced 457.37 million gallons of quality potable water. Production averaged 1.25 million gallons per day.

The following occurred during the fiscal year:

1. Replaced stand-by generator #2 turbo charger as well as batteries for generators #1 and #2
2. Added variable frequency drive at Deep rock pump station as well as pressure transmitter upgrade
3. Replaced soft start contactor for air scour blower #1
4. Rebuilt Facility potable water pump #1
5. Serviced reduced pressure zone back flow preventers
6. Rebuilt air compressor #1

The Facility is staffed by 2.5 employees

Respectfully submitted,

Steven N. Micheli, *Assistant Director of Public Works*

**TAX COLLECTOR'S REPORT**  
**Schedule of Delinquencies**

**June 30, 2019**

**DELINQUENT TAXES:**

Balance of delinquent taxes June 30, 2018	\$ 247,388.30
2018 August Quarter delinquent	\$ 193,232.09
2018 November Quarter delinquent	\$ 191,265.28
2019 February Quarter delinquent	\$ 247,697.03
2019 May Quarter delinquent	<u>\$ 169,429.81</u>

Total Delinquent Taxes	\$ 1,049,012.51
Total Amount Collected from July 2018 to June 2019	<u>\$ (753,555.23)</u>

Balance	\$ 295,457.28
Abated and Voids	\$ (2,004.06)
Assessor Changes	\$ -
BOA Abatements	\$ (6,526.65)
Tax Sale - City Bid Pmt	<u>\$ (10,192.45)</u>

Balance June 30, 2019	\$ 276,734.12
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**DELINQUENT WATER:**

Balance of Delinquent Water on June 30, 2018	\$ 137,737.03
2018 September Quarter delinquent	\$ 98,948.68
2018 December Quarter delinquent	\$ 108,497.77
2019 March Quarter delinquent	\$ 87,846.73
2019 June Quarter delinquent	<u>\$ 106,212.34</u>

Total Delinquent Water	\$ 539,242.55
Total Amount Collected from July 2018 to June 2019	<u>\$ (385,588.74)</u>

Balance	\$ 153,653.81
Abated and Voids	\$ (265.08)
City Bid - Tax Sales	\$ (638.97)

Balance June 30, 2019	\$ 152,749.76
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## DELINQUENT SEWER:

Balance of Delinquent Sewer on June 30, 2018	\$	54,387.76
2018 September Quarter delinque	\$	43,930.31
2018 December Quarter delinquent	\$	48,985.84
2019 March Quarter delinquent	\$	41,686.07
2019 June Quarter delinquent	\$	<u>50,083.24</u>

Total Delinquent Sewer	\$	239,073.22
T/Barre Delinquent Sewer	\$	-
Total Amount Collected from July 2018 to June 2019	\$	(162,906.83)

Balance	\$	76,166.39
Abated and Voids	\$	(763.28)
City Bid - Tax Sales	\$	(402.63)
Balance June 30, 2019	\$	<u>75,000.48</u>
	\$	

## DELINQUENT DEBT SERVICE:

Balance of Delinquent Debt Service on June 30, 2018	\$	295.56
2018 September Quarter delinquent	\$	369.45
2018 December Quarter delinquent	\$	369.45
2019 March Quarter delinquent	\$	369.45
2019 June Quarter delinquent	\$	<u>443.34</u>

Total Delinquent Debt Service	\$	1,847.25
Total Amount Collected from July 2018 to June 2019	\$	(1,314.09)

Balance	\$	533.16
Abated and Voids	\$	<u>(0.07)</u>

Balance June 30, 2019	\$	<u>533.09</u>
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Respectfully submitted,  
Sylvie Rivard, Assistant Tax Collector



## FINANCE DEPARTMENT

### 2019 Annual Report

The Finance Department ensures Barre City's financial resources are managed and accounted for in an effective and efficient manner. The department is responsible for daily accounting records, payroll and payable services for the city's governmental and business activities as well as preparing for the year-end audit.

A budget to actual financial update is provided monthly to the Department Heads and City Manager, or as requested; the Mayor, City Council, and Barre City residents receive financial information on a quarterly basis, or as requested.

In January 2019, I came on board as the city's first Director of Finance. I joined the team of three: Payroll Clerk Donna McNally and Sr. Accountants Vicki Villa and Jessica Worn.

Fiscal year 2019 Finance Department highlights include:

- Completion/repayment agreement of the Big Dig's Local Share portion with VT Agency of Transportation, which enabled the FY18 audit to be completed.
- Installation of the Accounts Receivable Billing Module for invoicing miscellaneous revenue outside of property taxes and utility billing. This has made for great efficiency across many departments and eliminated hundreds of journal entries.
- Accounts Payable invoices are now digitized dating back to FY17. This too has added efficiency in many departments as one can research expenditures within their budget or obtain copies of invoices without coming to the finance office.
- FY19 audit was completed and received in time for publishing a portion in the annual report, which has not happened since FY10. You can find the full audit report on the City's website: <https://www.barrecity.org/document-library.html>

I would like to thank my team for being patient and receptive, as I know change is challenging. We are looking forward to the year ahead, one of challenges yet many opportunities.

Our office is open M-F 7:30 A.M. to 4:30 P.M., with the exception of being closed from noon to one for lunch.

Respectfully submitted,



Dawn Monahan, *Director of Finance*

**CITY EMPLOYEE COMPENSATION**  
**Fiscal Year 2018-2019**

**Employee Earnings Over \$300.00**

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
<b>ASSESSOR'S OFFICE</b>				
Bramman, Kathryn H	\$52,412.87	\$126.81		\$52,539.68
<b>DEPT TOTAL</b>	<b>\$52,412.87</b>	<b>\$126.81</b>		<b>\$52,539.68</b>
<b>CEMETERY DEPT</b>				
Balzanelli, Salvatore F Jr	\$7,287.53			\$7,287.53
Bullard, Don A	\$55,029.93	\$336.12		\$55,366.05
Elmer, Christopher A	\$7,707.85			\$7,707.85
Hebert, Sarah E	\$3,004.78			\$3,004.78
Kilburn, Jesse A	\$5,240.01			\$5,240.01
Lefebvre, Joshua J	\$3,662.63			\$3,662.63
Mahoney, Brandyn A	\$8,137.39			\$8,137.39
Manning, Jeffrey C	\$3,601.63			\$3,601.63
McAllister Sr, Richard L	\$5,389.75			\$5,389.75
O'Grady, Peter L	\$4,365.25			\$4,365.25
Perkins, Bradley S	\$368.00			\$368.00
Poczobut, Walter F	\$1,512.00			\$1,512.00
Richards, James L	\$2,918.89			\$2,918.89
Rillo, Zackery A	\$3,118.20			\$3,118.20
Trowel, Thomas W	\$511.13			\$511.13
<b>DEPT TOTAL</b>	<b>\$111,854.97</b>	<b>\$336.12</b>		<b>\$112,191.09</b>
<b>CITY MANAGER'S OFFICE</b>				
Landry, Nicolas E	\$5,342.80			\$5,342.80
Mackenzie, Steven E	\$104,846.68			\$104,846.68
Norway, Joanne P	\$29,520.50	\$44.63		\$29,565.13
Taft, Francis R	\$65,799.60			\$65,799.60
<b>DEPT TOTAL</b>	<b>\$205,509.58</b>	<b>\$44.63</b>		<b>\$205,554.21</b>
<b>ENGINEER'S OFFICE</b>				
Ahearn, William E	\$93,020.66			\$93,020.66
Seaver, Debbie L	\$49,110.03	\$12,208.84		\$61,318.87
<b>DEPT TOTAL</b>	<b>\$142,130.69</b>	<b>\$12,208.84</b>		<b>\$154,339.53</b>
<b>BUILDINGS &amp; COMMUNITY SVCS</b>				
Bergeron, Jeffrey R	\$64,080.64			\$64,080.64
Carminati Jr, Joel F	\$36,264.60	\$159.42	\$3,253.46	\$39,677.48
Copeland, Timothy C	\$33,967.56		\$243.02	\$34,210.58
Hastings III, Clark H	\$41,882.38	\$2,689.98	\$306.39	\$44,878.75
Lefebvre, Joshua J	\$7,594.92			\$7,594.92

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
Parker, Rowdie Y	\$49,019.31	\$1,438.78		\$50,458.09
Supernault, Merton A	\$47,107.66	\$313.36	\$4,037.30	\$51,458.32
<b>DEPT TOTAL</b>	<b>\$279,917.07</b>	<b>\$4,601.54</b>	<b>\$7,840.17</b>	<b>\$292,358.78</b>
FINANCE DEPT				
Adams, Kathy A	\$14,194.98	\$32.59		\$14,227.57
Chase, Sherry L	\$15,249.79	\$51.55		\$15,301.34
McNally, Donna C	\$50,558.37	\$2,478.68		\$53,037.05
Metivier, Cheryl A	\$39,689.70	\$68.30		\$39,758.00
Monahan, Dawn M	\$35,231.29			\$35,231.29
Rivard, Sylvie R	\$38,970.73	\$55.54		\$39,026.27
Villa, Vicki P	\$52,910.17	\$152.61		\$53,062.78
Worn, Jessica L	\$49,418.08	\$89.13		\$49,507.21
<b>DEPT TOTAL</b>	<b>\$296,223.11</b>	<b>\$2,928.40</b>		<b>\$299,151.51</b>
FIRE DEPT				
Aldsworth, Joseph G	\$71,147.36	\$217.25	\$1,834.00	\$73,198.61
Benson, Nicholas J	\$56,336.73	\$4,686.09		\$61,022.82
Breault, Bonnie J	\$44,378.59	\$24,816.34		\$69,194.93
Brent, Douglas S	\$83,490.04			\$83,490.04
Cetin, Matthew J	\$67,877.52	\$20,605.08		\$88,482.60
Charbonneau, Michael J	\$66,682.00	\$22,123.16		\$88,805.16
Copping, Nicholas R	\$66,303.42	\$15,791.49	\$253.57	\$82,348.48
Cruger, Eric J	\$53,270.83	\$18,225.46	\$166.16	\$71,662.45
Cushman, Brian K	\$70,211.81	\$25,465.12	\$416.11	\$96,093.04
Cyr, Christopher M	\$625.03			\$625.03
Farnham, Brian D	\$63,766.72	\$13,792.52	\$128.99	\$77,688.23
Flood, Dylan R	\$35,792.84	\$11,157.39	\$77.54	\$47,027.77
Haynes, William D	\$63,872.23	\$4,277.63		\$68,149.86
Howarth, Robert C	\$64,978.65	\$14,902.43	\$795.13	\$80,676.21
Kelly Jr, Joseph E	\$11,510.80			\$11,510.80
Morrison, Camden A	\$810.00			\$810.00
Poirier, Holden R	\$3,522.20	\$660.55	\$48.04	\$4,230.79
Pruitt, Brittain J	\$55,773.70	\$10,277.04	\$160.11	\$66,210.85
Romei, Matthew S	\$714.00		\$157.50	\$871.50
Rubalcaba, David T	\$61,518.36	\$14,159.34	\$174.42	\$75,852.12
Shaw, Benjamin K	\$47,404.69	\$16,721.72	\$146.78	\$64,273.19
Sheridan Jr, Gary R	\$70,431.37	\$14,358.44		\$84,789.81
Stewart, Joshua R	\$687.18		\$56.06	\$743.24
Strachan, Robbie B	\$60,799.84	\$83.40		\$60,883.24
Strassberger, Kirk E	\$3,487.00	\$59.45		\$3,546.45
Tillinghast, Zachary M	\$63,048.95	\$16,802.65		\$79,851.60
Ward, James O	\$1,884.47		\$75.00	\$1,959.47
<b>DEPT TOTAL</b>	<b>\$1,190,326.33</b>	<b>\$249,182.55</b>	<b>\$4,489.41</b>	<b>\$1,443,998.29</b>

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
PLANNING/ZONING DEPT				
Grandfield, Heather L	\$40,503.73	\$1,921.31		\$42,425.04
Shatney, Janet E	\$60,243.66			\$60,243.66
<b>DEPT TOTAL</b>	<b>\$100,747.39</b>	<b>\$1,921.31</b>		<b>\$102,668.70</b>
POLICE DEPT				
Adams, Brock N	\$4,333.50	\$121.50		\$4,455.00
Aldsworth, Joseph G	\$326.72		\$1,886.02	\$2,212.74
Amaral, Anthony C	\$55,718.29	\$1,481.03		\$57,199.32
Amaral, Anthony C	\$2,907.02			\$2,907.02
Baril, James A	\$68,477.55	\$24,416.73	\$5,576.29	\$98,470.57
Bombardier, Timothy J	\$128,905.65			\$128,905.65
Bullard, Jonathan R	\$61,490.97	\$11,650.55	\$563.38	\$73,704.90
Copping, Nicholas R	\$1,359.41			\$1,359.41
DeGreenia, Catherine I	\$62,921.62	\$12,708.30		\$75,629.92
Duhaime, Robert H	\$72,857.23	\$23,265.01		\$96,122.24
Durgin, Steven J	\$70,694.31	\$23,227.87		\$93,922.18
Eastman Jr, Larry E	\$76,401.48			\$76,401.48
Fehnel, Cameron D	\$2,970.00			\$2,970.00
Fleury, Jason R	\$68,115.14	\$6,120.30	\$6,027.12	\$80,262.56
Frey, Jacob D	\$57,360.14	\$21,597.10	\$713.05	\$79,670.29
Gaylord, Amos R	\$57,394.45	\$22,538.49		\$79,932.94
Hayden, Amy L	\$45,109.38	\$12,445.09		\$57,554.47
Hedin, Laura T	\$62,377.52	\$1,323.05		\$63,700.57
Houle, Jonathan S	\$70,051.08	\$15,822.96		\$85,874.04
Kennedy, Ethan P	\$2,821.00	\$117.00	\$156.00	\$3,094.00
Kirkpatrick, Troy S	\$75,915.30	\$18,430.64	\$474.00	\$94,819.94
Lewis, Brittany L	\$35,512.71	\$9,735.83	\$261.05	\$45,509.59
Lowe, Robert L	\$59,257.66	\$31,298.57		\$90,556.23
Machia, Delphia L	\$48,168.03			\$48,168.03
McGowan, James R	\$56,441.84	\$24,445.87	\$350.49	\$81,238.20
Miller, Robert W	\$72,782.30	\$26,240.56	\$2,062.26	\$101,085.12
Mott, John C	\$12,709.82			\$12,709.82
Murphy, Brianna E	\$53,292.44	\$6,882.67	\$328.02	\$60,503.13
Palasits, Mark T	\$2,444.00		\$117.00	\$2,561.00
Parshley, Tonia C	\$56,638.41	\$5,560.29		\$62,198.70
Pickel, Justin L	\$10,574.52			\$10,574.52
Pierce, Joel M	\$62,631.48	\$2,392.59		\$65,024.07
Pontbriand, James D	\$65,417.14	\$16,438.45	\$305.06	\$82,160.65
Pouliot, Brooke L	\$41,600.00			\$41,600.00
Protzman, Todd A	\$23,632.51			\$23,632.51
Reale, Michael R	\$51,640.18	\$7,034.54		\$58,674.72
Rounds, Steven D	\$4,384.84		\$2,117.01	\$6,501.85

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
Rubalcaba, David T	\$5,716.10			\$5,716.10
Ryan, Patty L	\$20,499.12			\$20,499.12
Ryan, Robert E	\$616.72		\$284.64	\$901.36
Schauer, Russell A	\$58,340.88	\$10,822.03		\$69,162.91
Stacey, Chad A	\$5,633.50		\$142.32	\$5,775.82
Tucker, Randall L	\$67,335.11	\$21,022.04	\$473.49	\$88,830.64
<b>DEPT TOTAL</b>	<b>\$1,863,777.07</b>	<b>\$357,139.06</b>	<b>\$21,837.20</b>	<b>\$2,242,753.33</b>

## RECREATION DEPT

Calderon, Gabriela F	\$822.25			\$822.25
Carter, Iris V	\$358.33			\$358.33
Cherkasov, Elena P	\$850.52			\$850.52
Dryer, Lillian C	\$507.01			\$507.01
Kiniry, Mallory E	\$480.68			\$480.68
Krasofski, Kiernan C	\$1,724.28			\$1,724.28
Law, Jade M	\$2,830.92			\$2,830.92
Millette, Zachary V	\$1,643.28			\$1,643.28
Paterson, Grace M	\$1,325.64			\$1,325.64
Proteau, Kyle D	\$1,761.40			\$1,761.40
Quaranta, Stephanie L	\$65,474.46			\$65,474.46
Reil, Dorothy A	\$511.69			\$511.69
Schneider, Zachary P	\$1,422.25			\$1,422.25
Vance, Dakota T	\$1,611.78			\$1,611.78
White, Madison L	\$1,451.64			\$1,451.64
<b>DEPT TOTAL</b>	<b>\$82,776.13</b>			<b>\$82,776.13</b>

## STREET DEPT

Abare, Lance R	\$44,603.55	\$6,357.91		\$50,961.46
Benjamin, Kenneth S	\$49,352.61	\$3,392.11		\$52,744.72
Brooks, Adam M	\$17,246.59	\$50.79		\$17,297.38
Brown, James P	\$13,651.29			\$13,651.29
Demell, William M	\$49,701.46	\$5,707.77		\$55,409.23
Dexter, Donnel A	\$54,773.52	\$3,400.10		\$58,173.62
Doyle, Christopher L	\$30,262.96	\$1,094.08		\$31,357.04
Freeman, Richard I	\$47,313.38	\$2,540.41		\$49,853.79
Kosakowski, Joshua B	\$53,403.11	\$4,440.41		\$57,843.52
Lane, Zebulyn M	\$35,904.99	\$2,402.12		\$38,307.11
McGuire, Aaron M	\$28,345.80	\$3,374.62		\$31,720.42
McTigue, Peter J	\$47,529.10	\$8,332.87		\$55,861.97
Morris, Scott D	\$55,916.24	\$4,250.63		\$60,166.87
Southworth, Norwood J	\$48,855.36	\$2,490.84		\$51,346.20
Tucker, Russell W	\$56,139.27	\$8,740.68		\$64,879.95
<b>DEPT TOTAL</b>	<b>\$632,999.23</b>	<b>\$56,575.34</b>		<b>\$689,574.57</b>

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
<b>SEWER DEPT</b>				
Hoyt, Everett J	\$52,588.28	\$2,235.54		\$54,823.82
<b>DEPT TOTAL</b>	<b>\$52,588.28</b>	<b>\$2,235.54</b>		<b>\$54,823.82</b>
<b>WATER DEPT</b>				
Edmunds, Randall P	\$26,067.13	\$1,766.18		\$27,833.31
Keyy Jr, Joseph E	\$49,534.16	\$3,208.17		\$52,742.33
LaPerle, Jessica L	\$44,369.80	\$3,535.67		\$47,905.47
Maloney, Jason F	\$20,901.56	\$2,160.72		\$23,062.28
McTigue, Dylan S	\$38,232.21	\$5,336.84		\$43,569.05
Rochford, Zachary J	\$29,011.99	\$3,012.42		\$32,024.41
Smith, Clint P	\$50,396.41	\$7,623.03		\$58,019.44
<b>DEPT TOTAL</b>	<b>\$258,513.26</b>	<b>\$26,643.03</b>		<b>\$285,156.29</b>
<b>WATER PLANT</b>				
Drown, Jacob D	\$51,860.27	\$4,933.26		\$56,793.53
Gilbert, David P	\$29,195.93	\$1,115.73		\$30,311.66
Martel, Joell J	\$52,451.27	\$6,257.31		\$58,708.58
<b>DEPT TOTAL</b>	<b>\$133,507.47</b>	<b>\$12,306.30</b>		<b>\$145,813.77</b>
<b>WASTEWATER PLANT</b>				
Gilbert, David P	\$17,256.03	\$792.82		\$18,048.85
Lane, Zebulyn M	\$3,111.04			\$3,111.04
Maloney, Jason F	\$34,716.11	\$3,007.70		\$37,723.81
Micheli, Steven N	\$80,322.22			\$80,322.22
Nykiel, Bryan T	\$49,540.78	\$1,713.38		\$51,254.16
Rouleau, Joseph J	\$58,118.17	\$5,939.46		\$64,057.63
<b>DEPT TOTAL</b>	<b>\$243,064.35</b>	<b>\$11,453.36</b>		<b>\$254,517.71</b>
<b>ELECTED OFFICIALS</b>				
Batham, Brandon J -Councilor-Ward 2	\$711.53			\$711.53
Boutin, Michael A -Councilor-Ward 2	\$1,000.00			\$1,000.00
Dawes, Carolyn S - City Clerk/Treasurer	\$59,139.13			\$59,139.13
Herring, Lucas J -Mayor	\$0.00			\$0.00
Higby, Susan M -Councilor-Ward 1	\$711.53			\$711.53
LePage, Edward J -Councilor-Ward 3	\$1,000.00			\$1,000.00
Morey, Richard D -Councilor-Ward 3	\$1,000.00			\$1,000.00
Steinman, John F -Councilor-Ward 1	\$307.69			\$307.69
Tuper-Giles, Jeffrey M -Councilor-Ward 1	\$1,000.00			\$1,000.00

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
Waszazak III, Edward C -Councilor-Ward 2	\$307.69			\$307.69
<b>DEPT TOTAL</b>	<b>\$65,177.57</b>			<b>\$65,177.57</b>
<b>GRAND TOTAL</b>	<b>\$5,711,525.37</b>	<b>\$737,702.83</b>	<b>\$34,166.78</b>	<b>\$6,483,394.98</b>

\*Special Projects include coordination of parking, police, fire and custodial activities at the City Auditorium/BOR, and traffic/crowd control at other functions. These costs are reimbursed to the City by the sponsoring agencies.

**EMPLOYEE COMPENSATION SUMMARY FISCAL YEAR-2018-2019**

	BASE	OVERTIME	SPECIAL PROJ	TOTAL
Assessor’s Office	\$52,412.87	\$126.81		\$52,539.68
Cemetery Dept	\$111,854.97	\$336.12		\$112,191.09
City Manager’s Office	\$205,509.58	\$44.63		\$205,554.21
Engineer’s Office	\$142,130.69	\$12,208.84		\$154,339.53
Buildings & Community Services	\$279,917.07	\$4,601.54	\$7,840.17	\$292,358.78
Finance Department	\$296,223.11	\$2,928.40		\$299,151.51
Fire Dept	\$1,190,326.33	\$249,182.55	\$4,489.41	\$1,443,998.29
Planning/Zoning Dept	\$100,747.39	\$1,921.31		\$102,668.70
Police Dept	\$1,863,777.07	\$357,139.06	\$21,837.20	\$2,242,753.33
Recreation Dept	\$82,776.13			\$82,776.13
Street Dept	\$632,999.23	\$56,575.34		\$689,574.57
Sewer Dept	\$52,588.28	\$2,235.54		\$54,823.82
Water Dept	\$258,513.26	\$26,643.03		\$285,156.29
Water Plant	\$133,507.47	\$12,306.30		\$145,813.77
Wastewater Treatment Plant	\$243,064.35	\$11,453.36		\$254,517.71
Elected Officials	\$65,177.57			\$65,177.57
<b>GRAND TOTAL</b>	<b>\$5,711,525.37</b>	<b>\$737,702.83</b>	<b>\$34,166.78</b>	<b>\$6,483,394.98</b>

Donna McNally, Payroll Clerk

## OVERTIME SUMMARY AND EXPLANATION

### Fiscal Year 2018-2019

Overtime labor expenses are almost exclusively driven by emergency or seasonal conditions, outside requests for (reimbursed) services, City Council authorized special events requiring staff support beyond the normal work-week and/or the terms of the Collective Bargaining Agreements negotiated with each of the four (4) labor unions representing non-management Barre City employees. When overtime is required, the provisions of existing negotiated labor contracts determine the payroll requirements within each department that has a master labor agreement. These provisions include minimum (safe) staffing levels for emergency services personnel. Except in limited circumstances, overtime is not discretionary on the part of any individual employee. The City Manager and Department Heads are proactive in monitoring and managing overtime, and are continually looking for ways to control or reduce overtime through improved operating practices, protocols and/or through labor contract negotiations. Overtime is also induced periodically due to the fact that City staffing is on the “lean” side, and most departments do not have large staffs that can fill the voids during scheduled or unplanned employee absences or seasonal workloads.

The City Manager and all Department Heads are all salaried positions, and as such, do not receive overtime compensation. Most Department Heads routinely work beyond the normal workweek and/or provide uncompensated, on-call support after hours and on week-ends.

As noted in the preceding Overtime Summary, Total General Fund Overtime and Special Projects labor expenses in FY19 were \$737,703 and \$34,167, respectively, which were substantially offset by \$513,765 in revenue generated principally by Ambulance Billings, Auditorium Custodial Fees, and Special Details.

The following summary explains what the overtime drivers are in Barre City municipal operations by Department from highest overtime expense to lowest:

**Police Department Overtime** is incurred to meet minimum shift staffing for Police and Dispatch operations to meet safety requirements and/or service demands caused, in part, by shift shortages during vacations, and/or sick, injury, and holiday leave. In addition, overtime coverage is often required for some emergency responses or special (reimbursed) details including the following types of coverage:



Extended Emergency Responses and/or related shift continuation: (accidents, floods, fires, HazMat incidents, domestic violence calls, burglaries, drug investigations, etc.)

Council approved events: Parades (Memorial Day, Veterans Days, St. Patrick's Day, SHS Homecoming, Halloween, and Christmas), Main Street Closures (Bike Race, Heritage Festival)

Courtroom and Legal Proceedings (depositions, testimony, etc.)

Special Details: Traffic control required by contractors, safety coverage at Auditorium and BOR events (Basketball, Hockey, Gun Show, Dances, Parties, Craft Shows, etc.). All special details are reimbursed by the party requiring the police coverage.

**Fire/Ambulance Department Overtime** The basic drivers of Fire Department overtime are similar to the Police Department, including minimum shift staffing for fire and ambulance operations to meet safety requirements and/or service demands caused, in part, by shift shortages during vacations, and/or sick, injury, and holiday leave, special training sessions, and special activities such as arson investigations. However, the most notable difference between the two departments is that the preponderance of Fire Department overtime is triggered by calls for ambulance service including emergency responses, lift assists and/or scheduled transports. Cost recovery for ambulance calls is highly regulated by Federal CMS and State of Vermont (Medicare and/or Medicaid) reimbursement rates. Due to the changing demographics of our city approximately 70% of our ambulance calls are patients insured through government programs which reimburse us at significantly discounted reimbursement rates. The remaining 30% of our calls are reimbursed either by private insurers or self-paid. Because cost recovery is tied directly to the transportation of the patient, "no-transport" ambulance runs, in which no one is transported to the hospital, are un-billable and therefore go unreimbursed.

**Street Department Overtime** is required for extended workday/after-hours snowplowing, sanding, salting and snow removal operations; storm related events including high water/flooding conditions, downed trees and/or road obstructions/debris; week-end special events support (Heritage Festival, etc.), weekly nighttime street and/or non-routine highway situations needing barricades or other emergency support as may be required by the Police or Fire Departments.

**Facilities Department Overtime** is required to support Special Projects (reimbursed scheduled events), as well as scheduled or unplanned employee absences.

**Cemetery Department OT** is required to support after-hours and/or week-end entombments and interments, some of which is reimbursed.

**Finance Department Overtime** is required on a seasonal basis to prepare for and assist in the Annual Audit, as well as with calendar and fiscal year-end accounting and payroll calculations, adjustments, summaries and tax reporting.

**Engineering Department OT** is periodically required to support extended workday schedules during summer paving operations to provide paving control and inspection and/or week-end. Administrative overtime is also periodically required to support the significant job-costing documentation required above and beyond the normal office administrative support for atypical events such as state and federal disaster reimbursement.

**Planning/Zoning Department OT** is periodically required for the Permits Administrator to support after-hours meetings of the Development Review board. In addition, some OT was required in FY15 to provide support due to a position vacancy.

**Assessor's Office Overtime** is required on a limited basis assessing work, usually once a year as needed prior to the lodging of the Grand List or at Grievance time.

**City Manager's Office and Recreation Department.** There was no **compensated** overtime expended in either of these offices, principally because most of the staff in these departments are salaried and any necessary overtime is uncompensated.

*While the earnings of the employees of the following Departments are summarized in the Overtime Summary Table, their wages, benefits and overtime are **not paid from the General Fund Budget**. They are paid from the Enterprise Funds (Water and Wastewater) for their respective departments.*

**Water and Wastewater Treatment Facilities:** Week-end overtime is necessitated at each of these facilities on both week-end days to check on the facilities operations and perform mandatory daily Permit testing as required by the State of Vermont operating permits. In addition, both facilities have automated alarms and dialer systems that call an operator in when there is trouble at the facility for such things as power failures

or equipment malfunctions.

**Water Department:** During the construction season there are times when piping repairs or new installations require additional time at the end of the day to allow for recharging of the distribution system. Sub-contracted work may require extended inspection coverage if the contractor(s) work an extended day(s). Catastrophic water breaks can require a tremendous amount of emergency response overtime. Water system flushing is conducted at least once per year and is done on both a regular and overtime basis.

**Sewer Department:** Overtime can be required for after-hours sewer plugs on mainline sewers. Overtime may also be required to respond to homeowners' after-hours service calls for malfunctioning service lines to check the mainline before a plumber or home-owner pulls the cap on their plumbing in their basement to avoid wastewater surcharges into the structure. Occasionally, sewer repair or new construction work may require overtime to make a reconnection to return a (new) sewer to service at the end of the day.

**PROJECTED TAX RATE CALCULATION & STATISTICS****For The Fiscal Year Ending June 30, 2021**

	\$	Tax Rate (\$/100 of Assessment)
AMOUNT TO BE RAISED BY TAXES		
2021 General Fund Budget	9,049,145	\$1.794
SUMMARY OF BALLOT ITEMS:		
Streets/Sidewalks/Equipment Fund	368,866	\$0.073
Flood Mitigation Bond (1st Payment due in FY18)		
Voter Approved Assistance Requests (Allowance)	149,401	\$0.030
CVPSA Ballot Request	26,500	\$0.005
BADC Barre Rock Solid Ballot Request	40,000	\$0.008
	9,633,912	\$1.910
GRAND LIST CALCULATION:		
Current Municipal Grand List		
	4,944,803	
Anticipated increase as of April 1, 2020	100,000	
Adjusted Grand List	5,044,803	
Projected Municipal Tax Rate	1.910	
Local Agreement Tax Rate	0.030	
Allowance for Errors and Grievances	0.010	
Total Municipal Rate	1.950	
	<b><u>MUNICIPAL</u></b>	
PRELIMINARY 2020/2021 TAX RATE	\$1.950	
2019/ 2020 TAX RATE	\$1.855	
PRELIMINARY INCREASE (IN CENTS)	9.45	
PRELIMINARY INCREASE (IN PERCENTAGE)	5.09%	
COMPARATIVE STATISTICS:		
January 1, 2019 Increase In Social Security Benefits		1.60%
Inflation (CPI-All Items) - CY 2019 (thru Nov.)		2.10%

**PROJECTED TAX CHANGE BASED UPON PROPERTY VALUE**

	Annually	Quarterly	Monthly
EFFECT ON \$125,000.00 HOME	118.13	29.53	9.84
EFFECT ON \$150,000.00 HOME	141.75	35.44	11.81
EFFECT ON \$200,000.00 HOME	189.00	47.25	15.75

**WARNING FOR ANNUAL MARCH MEETING**

**March 3, 2020 - 7:00 AM**

The legal Voters of the Wards of the City of Barre are hereby Warned to meet at the respective polling places of said wards at the central polling place in the municipal auditorium on Auditorium Hill on the 3<sup>rd</sup> day of March, 2020 from 7:00 A.M. to 7:00 P.M.

At the same time and place and during the same voting hours, the voters of the City of Barre will meet for the purpose of electing by Australian Ballot the following:

One Mayor to serve for a term of two (2) years.

One Clerk and Treasurer to serve for a term of two (2) years.

One First Constable to serve for a term of two (2) years.

At the same time and place and during the same voting hours, the voters of the Wards will meet for the purpose of electing by Australian Ballot one Councilor for each of the Wards as follows:

Ward 1: One Councilor to serve for a term of two (2) years.

Ward 2: One Councilor to serve for a term of two (2) years.

Ward 3: One Councilor to serve for a term of two (2) years.

At the same time and place and during the same hours, the legal voters are Warned to meet for the purpose of acting, by Australian Ballot, on the following articles. The polls will be open from 7:00 A.M. to 7:00 P.M.

**ARTICLE I**

Shall the Barre City Voters authorize a General Fund Budget of \$13,016,455 of which an amount not to exceed \$9,049,145 is to be raised by local property taxes for the fiscal year July 1, 2020 through June 30, 2021?

**ARTICLE II**

Shall the Barre City Voters authorize the sum of \$368,866 for Street Reconstruction and Sidewalk Improvements, and the Capital Improvement Fund?

## ARTICLE III

Shall bonds or notes of the City of Barre in an amount not to exceed One Million Seven Hundred Thousand Dollars (\$1,700,000), subject to reduction from available state and/or federal grants-in-aid, appropriations and reserve funds, be issued for the purpose of financing the purchase of equipment, installation of security and monitoring systems, design work for future infrastructure projects, and making repairs to facilities and infrastructure, the aggregate cost of such improvements estimated to be One Million Seven Hundred Thousand Dollars (\$1,700,000)?

## ARTICLE IV

Shall Chapter III, Section 311 of the Barre City Charter be hereby amended as follows:

## Chapter III. City Council

Sec. 311. Business or contracts between City and City officials or employees.

No City official or employee shall be [~~directly or indirectly~~] interested in any contract with said City [~~for an amount in excess of five hundred dollars (\$500.00), or~~], furnish any material, or perform any labor; except in the discharge of [~~his~~] their official duties, except as allowed for in the Procurement Policy and/or Conflict of Interest Policy as adopted by the Council. [~~for which said City officer shall receive a sum in excess of five hundred dollars (\$500.00), unless such contract shall have been awarded upon bids advertised for by publications {which} must have appeared six (6) days previous to the opening of such bids~~].

## ARTICLE V

Shall Chapter IV, Article VI, Section 415 of the Barre City Charter be hereby amended as follows:

## Chapter IV. City Officials

~~[ARTICLE VI. CITY GRAND JUROR]~~

~~[Sec. 415. Duties and responsibilities:~~

~~—The City grand juror shall have the same powers, perform the same duties and incur the same liabilities as grand jurors of towns, and he shall prosecute violations of ordinances, regulations and bylaws of the City. His compensation shall be established by the City Council.]~~

ARTICLE VI

Shall Chapter V, Article XII, Sections 526, 527 and 528 of the Barre City Charter be hereby amended as follows:

Chapter V. Departments and Boards

~~[ARTICLE XII. HOUSING BOARD OF REVIEW AND GOVERNANCE OF SECURITY DEPOSITS~~

~~Sec. 526. Housing Board of Review.~~

~~—There is created for the City of Barre a housing board of review. The board shall consist of five (5) members who shall be appointed by the City Council. The members of the board shall be composed of two (2) landlords, two (2) renters and one (1) homeowner. Each member of the board shall serve for a term of three (3) years. A board member may be re-appointed after their term expires. (Amend of 3/1/94, 11/3/98)~~

~~Sec. 527. Powers.~~

~~—The housing board of review shall have:~~

- ~~—— (1) — the power to decide disputes related to security deposits;~~
- ~~—— (2) — all other powers as outlined in 24 V.S.A. §§ 5001-5008; and~~
- ~~—— (3) — the powers necessary to act as a mediator in landlord-tenant issues pursuant to an ordinance adopted under subsection 105(g) of this charter. (Amend. of 3/1/94, 11/07/00, 4/19/19)~~

~~Sec. 528. Security Deposits.~~

~~—A landlord may require a security deposit equivalent to no more than one (1) month's rent for the rental, lease or occupancy of a rental unit as a dwelling. Interest equivalent to a Vermont passbook savings account shall be paid on the deposit and the total amount shall be returned to the tenant upon the termination of a leasing or rental agreement. However, all or part of the deposit can be held against damage beyond normal wear and tear to the premises which is attributable to the tenant, against nonpayment of rent, against nonpayment of utility or other charges which the tenant was required to pay directly to the landlord, and against expenses required to remove from the rental unit articles abandoned by the tenant. (Amend. of 3-1-94)]~~

**ARTICLE VII**

Shall the Barre City voters authorize the expenditure of \$40,000 to Barre Area Development, Inc. (BADC) for implementation of the Barre Rock Solid marketing plan initiatives with the objective of bringing individuals, families and businesses to visit Barre, live in Barre and grow their business in Barre?

**ARTICLE VIII**

Shall the Barre City Voters authorize the expenditure of \$7,500 for the Barre Area Senior Center?

**ARTICLE IX**

Shall the Barre City Voters authorize the expenditure of \$5,000 for the Barre Heritage Festival?

**ARTICLE X**

Shall the Barre City Voters authorize the expenditure of \$2,000 for Circle (formerly Battered Women's Shelter and Services)?

**ARTICLE XI**

Shall the Barre City Voters authorize the expenditure of \$7,700 for Central Vermont Adult Basic Education (Barre Learning Center)?

**ARTICLE XII**

Shall the Barre City Voters authorize the expenditure of \$3,000 for Capstone Community Action, Inc.?

**ARTICLE XIII**

Shall the Barre City Voters authorize the expenditure of \$15,000 for Central Vermont Council on Aging?

**ARTICLE XIV**

Shall the Barre City Voters authorize the expenditure of \$28,000 for Central Vermont Home Health and Hospice?

**ARTICLE XV**

Shall the Barre City Voters authorize the expenditure of \$1,500 for Community Harvest of Central Vermont?

**ARTICLE XVI**

Shall the Barre City Voters authorize the expenditure of \$5,000 for Downstreet Housing and Community Development?



ARTICLE XVII

Shall the Barre City Voters authorize the expenditure of \$3,500 for the Family Center of Washington County?

ARTICLE XVIII

Shall the Barre City Voters authorize the expenditure of \$1,000 for Good Beginnings of Central VT?

ARTICLE XIX

Shall the Barre City Voters authorize the expenditure of \$1,500 for the Good Samaritan Haven?

ARTICLE XX

Shall the Barre City Voters authorize the expenditure of \$38,401 for Green Mountain Transit Agency?

ARTICLE XXI

Shall the Barre City Voters authorize the expenditure of \$500 for OUR House of Central Vermont?

ARTICLE XXII

Shall the Barre City Voters authorize the expenditure of \$3,000 for the Peoples Health and Wellness Clinic?

ARTICLE XXIII

Shall the Barre City Voters authorize the expenditure of \$9,800 for Project Independence?

ARTICLE XXIV

Shall the Barre City Voters authorize the expenditure of \$3,000 for the Retired Senior and Volunteer Program (RSVP)?

ARTICLE XXV

Shall the Barre City Voters authorize the expenditure of \$2,500 for the Sexual Assault Crisis Team?

ARTICLE XXVI

Shall the Barre City Voters authorize the expenditure of \$1,000 for the Vermont Association for the Blind and Visually Impaired?

ARTICLE XXVII

Shall the Barre City Voters authorize the expenditure of \$3,000 for the Vermont Center for Independent Living?

ARTICLE XXVIII

Shall the Barre City Voters authorize the expenditure of \$2,500 for the Washington County Diversion Program?

ARTICLE XXIX

Shall the Barre City Voters authorize the expenditure of \$5,000 for Washington County Youth Service Bureau/Boys & Girls Club?

Adopted and approved by the Barre City Council on January 28, 2020.

- Lucas Herring, Mayor /S/
- Carolyn S. Dawes, City Clerk /S/
- Michael A. Boutin, Councilor Ward II, /S/
- Rich Morey, Councilor Ward III, /S/
- John Steinman, Councilor Ward I, /S/
- Samn Stockwell, Councilor Ward III, /S/
- Jeffrey Tuper-Giles, Councilor Ward I, /S/
- Edward Waszazak, Councilor Ward II, /S/

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

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
[www.sullivanpowers.com](http://www.sullivanpowers.com)

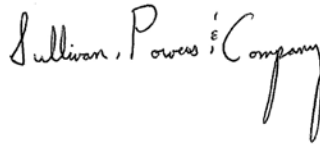
Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

January 27, 2020

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

We are audited the financial statements of the City of Barre, Vermont as of and for the year ended June 30, 2019.

The financial statements and our report is available for public inspection at the City Treasurer's Office.

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized 'S' and 'C'.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

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, 2019. 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 \$50,004,374 (total net position). Of this amount, a combined unrestricted net position is a deficit of (\$14,997), and \$1,769,503 represent resources that are subject to external restrictions on how they may be used.
- The City's total net position decreased by \$416,685. Of this amount, net position of the governmental activities decreased by \$796,672, and net position attributable to business-type activities increased by \$379,987.
- The City's total outstanding long-term debt increased by \$348,385 during the current fiscal year. Additions to long-term debt totaled \$1,870,000 offset by principal payments of \$1,521,615.

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 \$3,551,445, an increase of \$1,307,078 in comparison with the prior year.
- The General Fund fund balance decreased by \$182,225 in FY19. This decrease was due to several items including a decrease in Ambulance Revenues, higher than anticipated interest earnings on the Tax Anticipation Note, and a higher demand from mother nature for salting and plowing.
- The Capital Improvement Fund had an ending fund balance of \$1,023,140 of which \$1,182,659 is restricted for bond-approved projects, \$20,000 is non-spendable inventory, leaving a deficit of (\$179,519).
- The Special Fund had a current year surplus of \$9,428 leaving an ending fund balance of \$388,924.
- The Non-Major Governmental Funds had a current year combined deficit of (\$86,466) leaving an ending fund balance of \$2,176,360. Of which, \$808,924 is Non-expendable Cemetery Trust Funds \$1,323,191 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 \$839,916. Negative Interest of \$411,953 was applied as forgiveness on three debt service loans with the State of Vermont.
- The Sewer Fund operating expenses continue to exceed the revenues, resulting a current year loss of (\$459,929).

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

## 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. For example, the City operates water and sewer facilities. 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.

### 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.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**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 fiduciary 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  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Cash & Investments	\$ 4,592,043	\$ 3,277,199	\$ 200	\$ 400	\$ 4,592,243	\$ 3,277,599
Receivables, Net	952,014	643,878	1,822,950	1,973,294	2,774,964	2,617,172
Other Assets	(1,096,032)	(824,270)	1,469,309	1,468,718	373,277	644,448
Capital Assets	36,492,245	37,113,480	25,472,680	26,130,735	61,964,925	63,244,215
Total Assets	<u>40,940,270</u>	<u>40,210,287</u>	<u>28,765,139</u>	<u>29,573,147</u>	<u>69,705,409</u>	<u>69,783,434</u>
Deferred Outflow of Resources	1,225,640	1,321,430	126,562	151,689	1,352,202	1,473,119
Liabilities:						
Other Liabilities	606,800	643,439	1,420,666	1,782,438	2,027,466	2,425,877
Non-Current Liabilities	10,652,510	9,236,998	8,229,986	9,086,723	18,882,496	18,323,721
Total Liabilities	<u>11,259,310</u>	<u>9,880,437</u>	<u>9,650,652</u>	<u>10,869,161</u>	<u>20,909,962</u>	<u>20,749,598</u>
Deferred Inflow of Resources	129,865	77,873	13,410	8,023	143,275	85,896
Net Position:						
Net Investment in Capital Assets	30,636,367	31,382,214	17,613,501	17,717,197	48,249,868	49,099,411
Restricted	1,769,503	1,806,790	-	-	1,769,503	1,806,790
Unrestricted/(Deficit)	<u>(1,629,135)</u>	<u>(1,615,597)</u>	<u>1,614,138</u>	<u>1,130,455</u>	<u>(14,997)</u>	<u>(485,142)</u>
Total Net Position	<u>\$ 30,776,735</u>	<u>\$ 31,573,407</u>	<u>\$ 19,227,639</u>	<u>\$ 18,847,652</u>	<u>\$ 50,004,374</u>	<u>\$ 50,421,059</u>

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 \$50,004,374. The City's total net position is split between governmental activities of \$30,776,735 and business-type activities net position of \$19,227,639.

The largest portion of the City's net position, 96.5%, 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.

\$1,769,503 (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 (\$14,997).

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,817,894	\$ 1,841,959	\$ 4,379,801	\$ 4,532,446	\$ 6,197,695	\$ 6,374,405
Operating Grants & Contributions	825,189	1,066,488	-	-	825,189	1,066,488
Capital Grants & Contributions	327,513	2,562,820	411,953	413,615	739,466	2,976,435
General Revenues:						
Property/Local Option Taxes	9,281,397	9,005,777	-	-	9,281,397	9,005,777
Other	164,935	156,311	1,180	1,061	166,115	157,372
Total Revenues	12,416,928	14,633,355	4,792,934	4,947,122	17,209,862	19,580,477
Expenses:						
General Government	1,739,765	1,759,932	-	-	1,739,765	1,759,932
Public Safety	7,081,073	6,497,316	-	-	7,081,073	6,497,316
Public Works	3,042,125	2,963,771	-	-	3,042,125	2,963,771
Culture and Recreation	706,288	829,177	-	-	706,288	829,177
Community Development	116,916	121,006	-	-	116,916	121,006
Cemetery	230,934	273,506	-	-	230,934	273,506
Interest on Long-term Debt	296,499	243,152	-	-	296,499	243,152
Water	-	-	2,180,273	2,162,974	2,180,273	2,162,974
Sewer	-	-	2,232,674	2,051,884	2,232,674	2,051,884
Total Expenses	13,213,600	12,687,860	4,412,947	4,214,858	17,626,547	16,902,718
Increase/(Decrease) in Net Position	(796,672)	1,945,495	379,987	732,264	(416,685)	2,677,759
Beginning Net Position	31,573,407	29,627,912	18,847,652	18,115,388	50,421,059	47,743,300
Ending Net Position	\$ 30,776,735	\$ 31,573,407	\$ 19,227,639	\$ 18,847,652	\$ 50,004,374	\$ 50,421,059

### Governmental activities

Governmental activities decreased the City's net position by (\$796,672) for the fiscal year ended June 30, 2019.

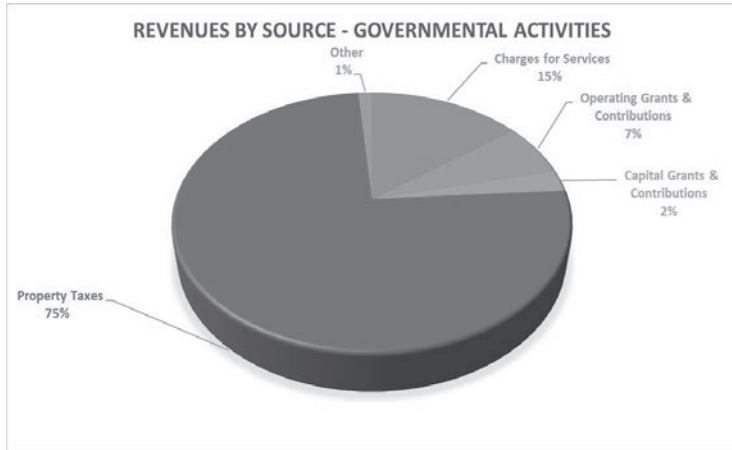
Key elements of the change are as follows:

- Total governmental revenues decreased by 15.1% or (\$2,216,427) from 2018 to 2019. This was driven by a decrease in both operating and capital grants and contributions.
- Property tax revenues increased 3.1% or \$275,620 from the previous year as a result of an increase of 2.7% in the property tax rate to \$1.6886 per \$100 of assessed value from \$1.6435 in 2018.
- Total governmental activities' expenses increased by 4.1% or \$525,740 from 2018 to 2019. Public safety remains the largest category of expenses year over year. Public safety expenses at the end of 2019 were \$7,081,073, which is an increase of 9% or \$583,757. This was largely due to personnel expenses. Two officers were hired to fill vacancies at the police department in 2019, which required training and one attending the academy.



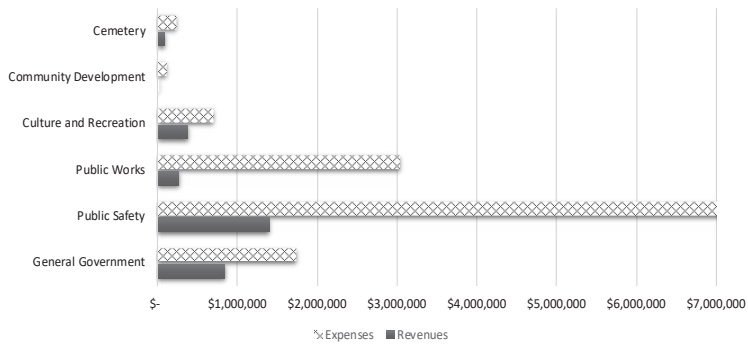
CITY OF BARRE, VERMONT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
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The majority of revenue for governmental activities comes from property and local option taxes; 75% of total revenue or \$9,281,397. Charges for services are the second largest category of revenue at 15% of total revenue or \$1,817,894. 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.

**Governmental Activities - Revenues & Expenses**



CITY OF BARRE, VERMONT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2019

**Business-type activities (Water and Sewer Funds):**

Business-type activities increased the City's net position by \$379,987 during the current fiscal year. Key elements of this change are as follows:

- Sewer Fund was (\$459,929) 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 9.4% or \$187,087. Sewer response and repairs are increasing in frequency as our system ages, specifically repairs to the wastewater treatment plant.
- Water Fund ended FY19 with a total net position of \$10,478,008. Of that total, \$8,448,788 reflects the investment in capital assets, net of outstanding debt used to acquire or construct those assets and \$2,029,220 is unrestricted.

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

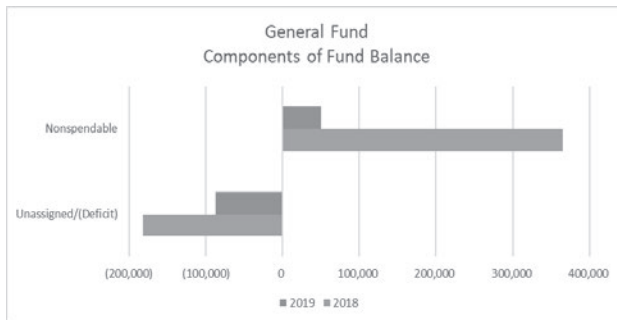
As noted earlier, the City of Barre uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information presented and discussed in this section is specific to the fund financial statements.

**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.

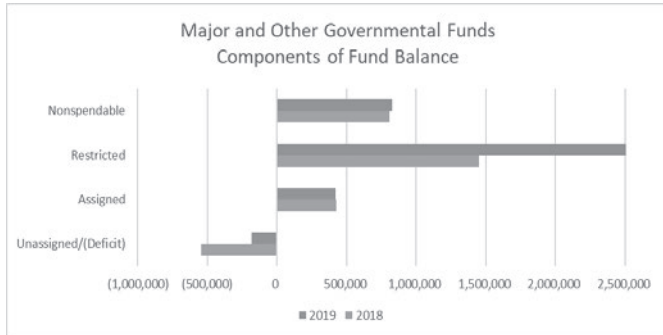
At June 30, 2019, the City's governmental funds reported combined fund balances of \$3,551,445, an increase 58% or \$1,307,078 in comparison with the prior fiscal year. However, the unassigned/(deficit) balance is (\$267,049) which is a 63.3% improvement from the (\$726,938) deficit at the end of the prior fiscal year. The remainder of the fund balance is either nonspendable \$879,475, restricted for particular purposes \$2,518,623, or assigned by the City for specific purposes \$420,396. The components of each category are detailed in Footnote IV. J. Fund Balances.

The general fund is the chief operating fund of the City. At the end of the fiscal year, total fund (deficit) balance in the general fund was (\$36,979), a decrease of (\$182,225) from the previous year. Of this amount, \$50,551 is in nonspendable form (prepaid expenses and inventory). Of the remaining amount, (\$87,530) is the fund (deficit) balance.



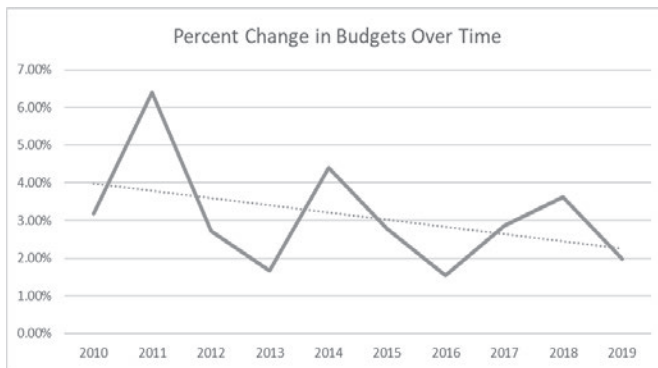
CITY OF BARRE, VERMONT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2019

In the governmental funds other than the general fund, the most noteworthy change to the fund balance is a \$1,067,361 increase in the restricted fund balance of \$2,518,623. The capital fund increased its restricted fund balance \$1,182,659 due to the passing of \$1.15m equipment and infrastructure bond and \$720k pool refurbishment bond. The capital fund increase was offset with a decrease of \$140,070 in the TIF Fund restricted balance.



**GENERAL FUND BUDGETARY HIGHLIGHTS:**

The City's budget for the year ended June 30, 2019 passed on the first vote in March of 2018 and there were no amendments made during the year. The City's FY19 general fund budget total \$12,016,667 increased 2.17% over FY18. Actual results on the year were a deficit of (\$182,225). Revenues came in under budget by (\$9,281). Expenditures came in over budget by (\$172,944).



CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

### 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, 2019, totaled \$61,964,925 (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 FY19 by \$1,489,956. Combined depreciation expense for the fiscal year is \$2,668,353. With the City disposing of assets totaling \$100,893, net of accumulated depreciation, and the combined accumulated depreciation exceeding the combined investment in capital assets, caused a net decrease in capital assets of (\$1,279,290).

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

- City Hall boiler replacement
- Vehicles and equipment purchased in FY19 consisted of the following: Fire Department - Chevy Suburban & Chevy Malibu, 5 sets of turnout gear; Streets Department – International 4900 w/ Altec 55ft Bucket Truck, International 7400 w/ plow, John Deer Wheel Loader, Cold Planer, Truck Hoist; Cemetery – 2 Simplicity Mowers; Mathewson Playground Equipment
- Infrastructure additions: Storm Sewers: Granite St. & Gunner Brook Flood Mitigation; Street Reconstruction: Cottage, King, Merchant, Waterman, & Wellington; Sidewalks: Cottage & Merchant; Keith Ave. Parking Lot.
- Water Main Lines: Cottage, Lower Camp, & Park; Hydrant replacement: Granite

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

- Vehicle deletions include two Chevy Trailblazers, one Ford F-150 and one Chevy Malibu.
- Building and Building Improvement deletions included the broilers at City Hall.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

	Summary of Capital Assets					
	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
<b>Capital Assets:</b>						
Land	\$ 3,467,013	\$ 3,550,378	\$ 319,011	\$ 319,011	\$ 3,786,024	\$ 3,869,389
Works of Art	297,184	297,184	-	-	297,184	297,184
Construction in Progress	269,243	7,100	97,439	138,310	366,682	145,410
Buildings and Building Improvements	8,872,726	8,841,384	459,559	459,559	9,332,285	9,300,943
Vehicles, Machinery, Equipment and Furniture	8,556,453	8,329,843	2,320,488	2,320,488	10,876,941	10,650,331
Infrastructure	30,968,208	30,254,904	-	-	30,968,208	30,254,904
Cemetery Developments	823,929	823,929	-	-	823,929	823,929
Distribution and Collection Systems	-	-	38,582,640	38,396,936	38,582,640	38,396,936
	53,254,756	52,104,722	41,779,137	41,634,304	95,033,893	93,739,026
Less: Accumulated Depreciation	(16,762,511)	(14,991,242)	(16,306,457)	(15,503,569)	(33,068,968)	(30,494,811)
Total Assets, Net	\$ 36,492,245	\$ 37,113,480	\$ 25,472,680	\$ 26,130,735	\$ 61,964,925	\$ 63,244,215

**Long Term Debt**

The City began the year with \$14,924,716 in long-term debt outstanding. As of June 30, 2019 this amount had increased by \$348,385 or 2.3% to end the current year at \$15,273,101.

	Summary of Long Term Debt			
	30-Jun-17	Additions	Deletions	30-Jun-19
Governmental Activities	\$ 6,205,639	\$ 1,870,000	\$ 661,717	\$ 7,413,922
Business-type Activities	8,719,077	-	859,898	7,859,179
Total Government	\$ 14,924,716	\$ 1,870,000	\$ 1,521,615	\$ 15,273,101

Factors contributing to the change include the following:

- Principal payments totaling \$661,717 were made on the governmental activities debt and principal payments totaling \$859,898 were made on the business-type activities debt.
- New debt in the amount of \$1,870,000 was incurred for equipment & infrastructure improvements and refurbishment of the municipal swimming pool, as approved by voters.

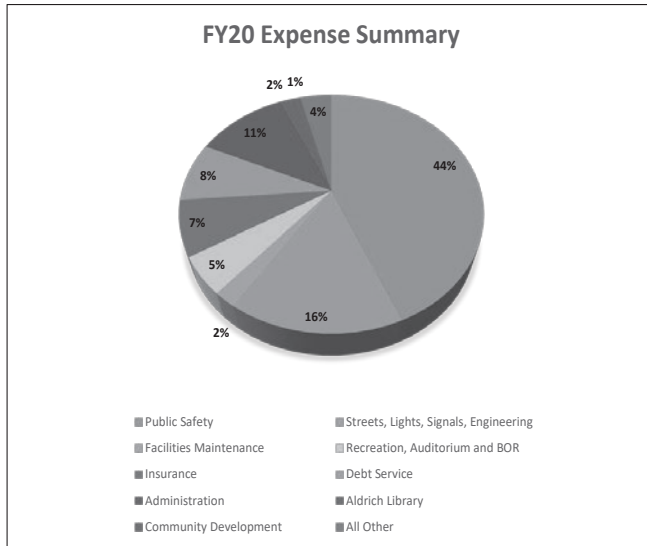
Additional information about long-term debt can be found in Footnote IV.I.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**NEXT YEAR'S BUDGET**

Barre City approved a General Fund budget of \$12,528,689 for FY20. This represents an increase of \$512,022 or 4.3% over the FY19 budget. The municipal tax rate increased by 2.58% to \$1.8552.

The graph below depicts how the City spends its 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.

Exhibit A

CITY OF BARRE, VERMONT  
STATEMENT OF NET POSITION  
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash	\$ 1,292,152	\$ 200	\$ 1,292,352
Restricted Cash Equivalents	1,618,451	0	1,618,451
Investments	1,681,440	0	1,681,440
Receivables (Net of Allowance for Uncollectibles)	952,014	1,822,950	2,774,964
Internal Balances	(1,166,853)	1,166,853	0
Due from Fiduciary Funds	270	0	270
Prepaid Expenses	794	0	794
Inventory	69,757	302,456	372,213
Capital Assets:			
Land	3,467,013	319,011	3,786,024
Works of Art	297,184	0	297,184
Construction in Progress	269,243	97,439	366,682
Other Capital Assets, (Net of Accumulated Depreciation)	32,458,805	25,056,230	57,515,035
Total Assets	<u>40,940,270</u>	<u>28,765,139</u>	<u>69,705,409</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources Related to the City's Participation in VMERS	<u>1,225,640</u>	<u>126,562</u>	<u>1,352,202</u>
Total Deferred Outflows of Resources	<u>1,225,640</u>	<u>126,562</u>	<u>1,352,202</u>
<b>LIABILITIES</b>			
Accounts Payable	347,337	1,356,199	1,703,536
Accrued Payroll and Benefits Payable	129,522	14,790	144,312
Unearned Revenue	66,119	0	66,119
Tax Sale Overpayments	3,414	0	3,414
Accrued Interest Payable	60,408	49,677	110,085
Noncurrent Liabilities:			
Due within One Year	840,715	470,876	1,311,591
Due in More than One Year	9,811,795	7,759,110	17,570,905
Total Liabilities	<u>11,259,310</u>	<u>9,650,652</u>	<u>20,909,962</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources Related to the City's Participation in VMERS	<u>129,865</u>	<u>13,410</u>	<u>143,275</u>
Total Deferred Outflows of Resources	<u>129,865</u>	<u>13,410</u>	<u>143,275</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	30,636,367	17,613,501	48,249,868
Restricted:			
Non-Expendable:			
Cemetery	808,924	0	808,924
Expendable:			
Bike Path and Non-Operating Expenditures	591,895	0	591,895
Cemetery	222,161	0	222,161
TIF District	63,705	0	63,705
Other Purposes	82,818	0	82,818
Unrestricted/(Deficit)	<u>(1,629,135)</u>	<u>1,614,138</u>	<u>(14,997)</u>
Total Net Position	<u>\$ 30,776,735</u>	<u>\$ 19,227,639</u>	<u>\$ 50,004,374</u>

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

Exhibit B

CITY OF BARRE, VERMONT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs: Primary Government	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
<b>Governmental Activities:</b>							
General Government	\$ 1,739,765	\$ 669,408	\$ 105,969	\$ 65,695	\$ (898,693)	\$ 0	\$ (898,693)
Public Safety	7,081,073	815,674	582,459	0	(5,682,940)	0	(5,682,940)
Public Works	3,042,125	0	136,761	130,254	(2,775,110)	0	(2,775,110)
Culture and Recreation	706,288	240,925	0	131,564	(333,799)	0	(333,799)
Community Development	116,916	0	0	0	(116,916)	0	(116,916)
Cemetery	230,934	91,887	0	0	(139,047)	0	(139,047)
Interest on Long-term Debt	296,499	0	0	0	(296,499)	0	(296,499)
<b>Total Governmental Activities</b>	<b>13,213,600</b>	<b>1,817,894</b>	<b>825,189</b>	<b>327,513</b>	<b>(10,243,004)</b>	<b>0</b>	<b>(10,243,004)</b>
<b>Business-type Activities:</b>							
Water	21,880,273	2,607,898	0	411,953	0	839,578	839,578
Sewer	2,232,674	1,771,903	0	0	0	(460,771)	(460,771)
<b>Total Business-type Activities</b>	<b>4,412,947</b>	<b>4,379,801</b>	<b>0</b>	<b>411,953</b>	<b>0</b>	<b>378,807</b>	<b>378,807</b>
<b>Total Primary Government</b>	<b>\$ 17,626,547</b>	<b>\$ 6,197,695</b>	<b>\$ 825,189</b>	<b>\$ 739,466</b>	<b>(10,243,004)</b>	<b>378,807</b>	<b>(9,864,197)</b>
<b>General Revenues:</b>							
Property Taxes					8,815,550	0	8,815,550
Penalties and Interest on Delinquent Taxes					64,416	0	64,416
Local Option Sales Tax					105,135	0	105,135
Payments in Lieu of Taxes					296,296	0	296,296
Unrestricted Investment Earnings					157,635	1,180	158,815
Other Revenues					7,300	0	7,300
<b>Total General Revenues</b>					<b>9,446,332</b>	<b>1,180</b>	<b>9,447,512</b>
<b>Change in Net Position</b>					<b>(796,672)</b>	<b>379,987</b>	<b>(416,685)</b>
<b>Net Position - July 1, 2018, As Restated</b>					<b>31,573,407</b>	<b>18,847,652</b>	<b>50,421,059</b>
<b>Net Position - June 30, 2019</b>					<b>\$ 30,776,735</b>	<b>\$ 19,227,639</b>	<b>\$ 50,004,374</b>

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



Exhibit C

CITY OF BARRE, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2019

	General Fund	Capital Improvement Fund	Special Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 1,006,489	\$ 0	\$ 0	\$ 285,663	\$ 1,292,152
Restricted Cash Equivalents	0	1,243,066	0	375,385	1,618,451
Investments	0	0	0	1,681,440	1,681,440
Receivables (Net of Allowance for Uncollectibles)	544,246	233,994	173,774	0	952,014
Due from Other Funds	0	0	367,166	125,858	493,024
Prepaid Expenses	794	0	0	0	794
Inventory	49,757	20,000	0	0	69,757
<b>Total Assets</b>	<b>\$ 1,601,286</b>	<b>\$ 1,497,060</b>	<b>\$ 540,940</b>	<b>\$ 2,468,346</b>	<b>\$ 6,107,632</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 299,341	\$ 34,040	\$ 1,328	\$ 12,628	\$ 347,337
Accrued Payroll and Benefits Payable	128,042	0	1,480	0	129,522
Advances from Other Funds	0	224,154	0	0	224,154
Due to Other Funds	940,369	215,726	0	279,358	1,435,453
Unearned Revenue	66,119	0	0	0	66,119
Tax Sale Overpayments	3,414	0	0	0	3,414
<b>Total Liabilities</b>	<b>1,437,285</b>	<b>473,920</b>	<b>2,808</b>	<b>291,986</b>	<b>2,205,999</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Property Taxes, Penalties, Interest and Related Fees	178,500	0	0	0	178,500
Unavailable Fees and Fines	1,411	0	0	0	1,411
Unavailable Ambulance Fees	20,000	0	0	0	20,000
Unavailable Grants	0	0	149,208	0	149,208
Unavailable Miscellaneous Revenue	1,069	0	0	0	1,069
<b>Total Deferred Inflows of Resources</b>	<b>200,980</b>	<b>0</b>	<b>149,208</b>	<b>0</b>	<b>350,188</b>
<b>FUND BALANCES/(DEFICIT)</b>					
Nonspendable	50,551	20,000	0	808,924	879,475
Restricted	0	1,182,659	12,773	1,323,191	2,518,623
Assigned	0	0	376,151	44,245	420,396
Unassigned/(Deficit)	(87,530)	(179,519)	0	0	(267,049)
<b>Total Fund Balances/(Deficit)</b>	<b>(36,979)</b>	<b>1,023,140</b>	<b>388,924</b>	<b>2,176,360</b>	<b>3,551,445</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,601,286</b>	<b>\$ 1,497,060</b>	<b>\$ 540,940</b>	<b>\$ 2,468,346</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.					36,492,245
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.					350,188
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.					(10,712,918)
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.					1,095,775
<b>Net Position of Governmental Activities</b>					<b>\$ 30,776,735</b>

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

Exhibit D

CITY OF BARRE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Capital Improvement Fund	Special Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property Taxes	\$ 8,384,138	\$ 347,691	\$ 0	\$ 84,779	\$ 8,816,608
Penalties and Interest on Delinquent Taxes	64,416	0	0	0	64,416
Local Option Sales Tax	0	105,135	0	0	105,135
Payments in Lieu of Taxes	296,296	0	0	0	296,296
Intergovernmental	269,322	0	302,107	373,449	944,878
Charges for Services	2,343,416	53,000	1,800	4,023	2,402,239
Permits, Licenses and Fees	257,376	0	12,048	0	269,424
Fines and Forfeits	43,267	0	0	0	43,267
Investment Income	73,620	537	0	83,478	157,635
Donations	59,950	0	58,173	0	118,123
Other	4,800	0	2,500	0	7,300
<b>Total Revenues</b>	<b>11,796,601</b>	<b>506,363</b>	<b>376,628</b>	<b>545,729</b>	<b>13,225,321</b>
<b>Expenditures:</b>					
General Government	2,435,265	0	82,360	0	2,517,625
Public Safety	5,945,588	0	86,098	390,692	6,422,378
Public Works	1,595,822	0	0	0	1,595,822
Culture and Recreation	594,275	0	8,651	28,767	631,693
Community Development	116,916	0	0	0	116,916
Cemetery	206,832	0	0	0	206,832
Capital Outlay:					
General Government	0	170,167	189,632	77,652	437,451
Public Safety	10,214	15,000	0	0	25,214
Public Works	325,642	423,104	0	0	748,746
Culture and Recreation	0	33,781	17,599	0	51,380
Cemetery	12,998	0	0	0	12,998
Debt Service:					
Principal	621,975	0	21,429	88,000	731,404
Interest	220,720	842	1,188	67,034	289,784
<b>Total Expenditures</b>	<b>12,086,247</b>	<b>642,894</b>	<b>406,957</b>	<b>652,145</b>	<b>13,788,243</b>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(289,646)</u>	<u>(136,531)</u>	<u>(30,329)</u>	<u>(106,416)</u>	<u>(562,922)</u>
<b>Other Financing Sources/(Uses):</b>					
Proceeds from Long-term Debt	0	1,870,000	0	0	1,870,000
Transfers In	210,785	40,842	39,757	64,950	356,334
Transfers Out	<u>(103,364)</u>	<u>(207,970)</u>	<u>0</u>	<u>(45,000)</u>	<u>(356,334)</u>
<b>Total Other Financing Sources/(Uses)</b>	<b>107,421</b>	<b>1,702,872</b>	<b>39,757</b>	<b>19,950</b>	<b>1,870,000</b>
<b>Net Change in Fund Balances</b>	<b>(182,225)</b>	<b>1,566,341</b>	<b>9,428</b>	<b>(86,466)</b>	<b>1,307,078</b>
Fund Balances/(Deficit) - July 1, 2018, As Restated	<u>145,246</u>	<u>(543,201)</u>	<u>379,496</u>	<u>2,262,826</u>	<u>2,244,367</u>
<b>Fund Balances/(Deficit) - June 30, 2019</b>	<b>\$ (36,979)</b>	<b>\$ 1,023,140</b>	<b>\$ 388,924</b>	<b>\$ 2,176,360</b>	<b>\$ 3,551,445</b>

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

Exhibit E

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, 2019

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)	\$	1,307,078
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$1,275,789) is allocated over their estimated useful lives and reported as depreciation expense (\$1,865,465). This is the amount by which depreciation exceeded capital outlays in the current period.		(589,676)
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.		(31,559)
The issuance of long-term debt (\$1,870,000) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$731,404) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		(1,138,596)
Governmental funds report employer pension contributions as expenditures (\$400,845). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$776,667) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(375,822)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		95,494
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>(63,591)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>(796,672)</u></u>

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

Exhibit F

CITY OF BARRE, VERMONT  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2019

	Water Fund	Sewer Fund	Total
<b>ASSETS</b>			
Current Assets:			
Cash	\$ 200	\$ 0	\$ 200
Receivables (Net of Allowance for Uncollectibles)	844,762	978,188	1,822,950
Advances to Other Funds - Current Portion	0	50,000	50,000
Due from Other Funds	1,236,695	0	1,236,695
Inventory	249,115	53,341	302,456
<b>Total Current Assets</b>	<b>2,330,772</b>	<b>1,081,529</b>	<b>3,412,301</b>
Noncurrent Assets:			
Advances to Other Funds - Noncurrent Portion	0	174,154	174,154
Capital Assets:			
Land	210,011	109,000	319,011
Construction in Progress	77,598	19,841	97,439
Buildings and Building Improvements	10,194	449,365	459,559
Vehicles, Machinery, Equipment and Furniture	284,131	2,036,357	2,320,488
Distribution and Collection Systems	23,852,249	14,730,391	38,582,640
Less: Accumulated Depreciation	(9,593,681)	(6,712,776)	(16,306,457)
<b>Total Noncurrent Assets</b>	<b>14,840,502</b>	<b>10,806,332</b>	<b>25,646,834</b>
<b>Total Assets</b>	<b>17,171,274</b>	<b>11,887,861</b>	<b>29,059,135</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources Related to the City's Participation in VMERS			
	62,980	63,582	126,562
<b>Total Deferred Outflows of Resources</b>	<b>62,980</b>	<b>63,582</b>	<b>126,562</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	141,010	1,215,189	1,356,199
Accrued Payroll and Benefits Payable	7,149	7,641	14,790
Due to Other Funds	0	293,996	293,996
Accrued Interest Payable	40,674	9,003	49,677
Notes Payable - Current Portion	58,852	0	58,852
General Obligation Bonds Payable - Current Portion	277,004	135,020	412,024
<b>Total Current Liabilities</b>	<b>524,689</b>	<b>1,660,849</b>	<b>2,185,538</b>
Noncurrent Liabilities:			
Compensated Absences Payable	36,284	67,769	104,053
Net Pension Liability	132,742	134,012	266,754
Notes Payable - Noncurrent Portion	382,034	0	382,034
General Obligation Bonds Payable - Noncurrent Portion	5,673,824	1,332,445	7,006,269
<b>Total Noncurrent Liabilities</b>	<b>6,224,884</b>	<b>1,534,226</b>	<b>7,759,110</b>
<b>Total Liabilities</b>	<b>6,749,573</b>	<b>3,195,075</b>	<b>9,944,648</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources Related to the City's Participation in VMERS			
	6,673	6,737	13,410
<b>Total Deferred Inflows of Resources</b>	<b>6,673</b>	<b>6,737</b>	<b>13,410</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	8,448,788	9,164,713	17,613,501
Unrestricted/(Deficit)	2,029,220	(415,082)	1,614,138
<b>Total Net Position</b>	<b>\$ 10,478,008</b>	<b>\$ 8,749,631</b>	<b>\$ 19,227,639</b>

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

Exhibit G

CITY OF BARRE, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	\$ 2,574,014	\$ 1,756,774	\$ 4,330,788
Interest and Penalties	33,015	15,129	48,144
Other	869	0	869
<b>Total Operating Revenues</b>	<b>2,607,898</b>	<b>1,771,903</b>	<b>4,379,801</b>
Operating Expenses:			
Payroll and Benefits	570,781	514,259	1,085,040
Administrative Costs	451,944	451,943	903,887
Professional Services	12,079	7,584	19,663
Supplies	19,892	41,423	61,315
Utilities	128,157	249,264	377,421
Maintenance	129,642	154,575	284,217
Chemicals	81,606	188,336	269,942
Permits & Testing	36,795	14,165	50,960
Taxes	56,059	0	56,059
Sludge Disposal	0	204,926	204,926
Depreciation	450,713	352,175	802,888
Other Operating Expenses	821	5,451	6,272
<b>Total Operating Expenses</b>	<b>1,938,489</b>	<b>2,184,101</b>	<b>4,122,590</b>
Operating Income/(Loss)	669,409	(412,198)	257,211
Non-Operating Revenues/(Expenses):			
Loss on Disposal of Assets	(57,925)	0	(57,925)
Investment Income	338	842	1,180
Interest Expense	(183,859)	(48,573)	(232,432)
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>(241,446)</b>	<b>(47,731)</b>	<b>(289,177)</b>
Net Income/(Loss) Before Capital Contributions	427,963	(459,929)	(31,966)
Capital Contributions	411,953	0	411,953
Change in Net Position	839,916	(459,929)	379,987
Net Position - July 1, 2018	9,638,092	9,209,560	18,847,652
Net Position - June 30, 2019	\$ 10,478,008	\$ 8,749,631	\$ 19,227,639

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

Exhibit H

CITY OF BARRE, VERMONT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Water Fund	Sewer Fund	Total
<b>Cash Flows From Operating Activities:</b>			
Receipts from Customers and Users	\$ 2,633,460	\$ 1,896,685	\$ 4,530,145
Payments for Goods and Services	(861,280)	(852,926)	(1,714,206)
Payments for Interfund Services	(451,944)	(451,943)	(903,887)
Payments for Wages and Benefits	(567,910)	(485,171)	(1,053,081)
	<u>752,326</u>	<u>106,645</u>	<u>858,971</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
(Increase)/Decrease in Due from Other Funds	(60,771)	0	(60,771)
Increase/(Decrease) in Due to Other Funds	0	46,082	46,082
(Increase)/Decrease in Advances to Other Funds	0	40,000	40,000
	<u>(60,771)</u>	<u>86,082</u>	<u>25,311</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition and Construction of Capital Assets	(189,328)	(13,430)	(202,758)
Principal Paid on Long-Term Debt	(316,495)	(131,450)	(447,945)
Interest Paid on Long-Term Debt	(186,270)	(48,689)	(234,959)
	<u>(692,093)</u>	<u>(193,569)</u>	<u>(885,662)</u>
<b>Cash Flows From Investing Activities:</b>			
Receipt of Interest and Dividends	338	842	1,180
	<u>338</u>	<u>842</u>	<u>1,180</u>
<b>Net Increase/(Decrease) in Cash</b>	(200)	0	(200)
Cash - July 1, 2018	400	0	400
Cash - June 30, 2019	<u>\$ 200</u>	<u>\$ 0</u>	<u>\$ 200</u>
<b>Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:</b>			
Operating Income/(Loss)	\$ 669,409	\$ (412,198)	\$ 257,211
Depreciation	450,713	352,175	802,888
(Increase)/Decrease in Receivables	25,562	124,782	150,344
(Increase)/Decrease in Prepaid Expenses	5,912	10,243	16,155
(Increase)/Decrease in Inventory	(26,934)	(15,123)	(42,057)
(Increase)/Decrease in Deferred Outflows of Resources Related to the City's Participation in VMERS	14,913	10,214	25,127
Increase/(Decrease) in Accounts Payable	(375,207)	17,678	(357,529)
Increase/(Decrease) in Accrued Payroll and Benefits Payable	(1,771)	55	(1,716)
Increase/(Decrease) in Compensated Absences Payable	(5,923)	13,695	7,772
Increase/(Decrease) in Net Pension Liability	(6,893)	2,282	(4,611)
Increase/(Decrease) in Deferred Inflows of Resources Related to the City's Participation in VMERS	2,545	2,842	5,387
	<u>752,326</u>	<u>106,645</u>	<u>858,971</u>

The Water Fund disposed of capital assets with a cost and accumulated depreciation of \$57,925 and \$-0-, respectively.

The Water Fund recognized a forgiveness of debt in the amount of \$411,953 from the State of Vermont.

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

Exhibit I

CITY OF BARRE, VERMONT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2019

	Private-Purpose Trust Funds	Agency Fund <u>Local Emergency Planning Commission #5 Fund</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 91,522	\$ 1,791
Investments	<u>17,297</u>	<u>0</u>
Total Assets	<u>\$ 108,819</u>	<u>\$ 1,791</u>
<u>LIABILITIES AND NET POSITION</u>		
Liabilities:		
Accounts Payable	\$ 800	\$ 0
Due to Other Funds	270	0
Due to Other Organizations	<u>0</u>	<u>1,791</u>
Total Liabilities	<u>1,070</u>	<u>1,791</u>
Net Position:		
Restricted:		
Held in Trust for Other Purposes	<u>107,749</u>	<u>0</u>
Total Net Position	<u>107,749</u>	<u>0</u>
Total Liabilities and Net Position	<u>\$ 108,819</u>	<u>\$ 1,791</u>

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

Exhibit J

CITY OF BARRE, VERMONT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Private-Purpose Trust Funds</u>
Additions:	
Investment Income	\$ <u>295</u>
Total Additions	<u>295</u>
Deductions:	
Miscellaneous	<u>1,500</u>
Total Deductions	<u>1,500</u>
Change in Net Position	(1,205)
Net Position - July 1, 2018	<u>108,954</u>
Net Position - June 30, 2019	<u>\$ <u>107,749</u></u>

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



CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

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.

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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.

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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.

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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. Proceeds 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.

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**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**

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.

Reported inventories and prepaid expenses 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.

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**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:

	<u>Capitalization Threshold</u>	<u>Estimated Service Life</u>
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	\$ 3,000	5-20 Years
Infrastructure	\$ 25,000	30-50 Years
Cemetery Developments	\$ 10,000	10-50 Years
Distribution and Collection Systems	\$ 25,000	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.

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**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.

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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 proceeds from 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. Excess of Expenditures Over Appropriations

For the year ended June 30, 2019 expenditures in the General Fund exceeded appropriations by \$172,944. These over-expenditures were partially funded by available fund balance, however resulted in a deficit.

#### C. Restatement of Net Position/Fund Balances

The net position of the governmental activities was restated as follows:

	Governmental Activities
Net Position - June 30, 2018, As Originally Reported	\$ 31,650,792
Correction of Errors: Overstatement/(Understatement) of Unearned Revenue	<u>(77,385)</u>
Net Position - June 30, 2018, As Restated	<u>\$ 31,573,407</u>

The restatement of the governmental activities was the result of an understatement of unearned revenue. The effect of this restatement on the Statement of Net Position is to increase liabilities by \$77,385 and decrease net position by \$77,385. The effect on the 2018 Statement of Activities has not been determined.



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The fund balances of the Governmental Funds were restated as follows:

	General Fund	Non-Major Governmental Funds
Fund Balances - June 30, 2018, As Originally Reported	\$ 183,887	\$ 2,301,570
Correction of Errors:		
(Overstatement)/Understatement of Due from Other Funds	0	(38,744)
Overstatement/(Understatement) of Due to Other Funds	38,744	0
Overstatement/(Understatement) of Unearned Revenue	(77,385)	0
Fund Balances - June 30, 2018, As Restated	\$ 145,246	\$ 2,262,826

The restatement of the General Fund was the result of an overstatement of due to other funds and an understatement of unearned revenue. The effect of this restatement on the General Fund Balance Sheet is to increase liabilities by \$38,641 and decrease fund balance by \$38,641. The effect on the 2018 Statement of Revenues, Expenditures and Changes in Fund Balance has not been determined.

The restatement of the Non-Major Governmental Funds was the result of an overstatement of due from other funds. The effect of this restatement on Non-Major Governmental Funds Balance Sheet is to decrease assets by \$38,744 and decrease fund balance by \$38,744. The effect on the 2018 Statement of Revenues, Expenditures and Changes in Fund Balance has not been determined.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The City’s cash, cash equivalents and investments as of June 30, 2019 consisted of the following:

Restricted Cash Equivalents:	
Money Market Mutual Fund – U.S. Government Securities	<u>\$1,618,451</u>
Unrestricted Cash and Cash Equivalents:	
Deposits with Financial Institutions	1,268,961
Deposits held by Investment Company	26,350
Certificate of Deposit	89,379
Cash on Hand	975
Total Unrestricted Cash and Cash Equivalents	<u>1,385,665</u>
Total Cash and Cash Equivalents	<u>3,004,116</u>

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Investments:	
Certificates of Deposit	\$ 639,000
Mutual Funds – Mixed Holdings	<u>1,059,737</u>
Total Investments	<u>1,698,737</u>
Total Cash and Investments	<u>\$4,702,853</u>

The City has seven (7) certificates of deposit at various banks ranging from \$17,297 to \$244,330 with interest rates ranging from 0.10% to 2.45%. All certificates of deposit mature during fiscal year 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	\$1,013,435	\$1,013,435
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>1,010,255</u>	<u>1,059,598</u>
Total	<u>\$2,023,690</u>	<u>\$2,073,033</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:

Cash – Deposits with Financial Institutions	\$1,268,961
Cash – Deposits held by Investment Company	26,350
Cash Equivalent – Certificate of Deposit	89,379
Investments – Certificates of Deposit	<u>639,000</u>
Total	<u>\$2,023,690</u>

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**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.

**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).

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.

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The City has the following fair value measurements as of June 30, 2019:

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	\$ 1,059,737	\$ 1,059,737	\$ 0	\$ 0
Total	\$ 1,059,737	\$ 1,059,737	\$ 0	\$ 0

**Restricted Cash**

In 2015, the City received a \$2.2 million bond from the Vermont Municipal Bond Bank for TIF District improvements. Unspent bond proceeds and the interest earned are restricted for TIF District projects or may be used to pay down the bond. The amount restricted as of June 30, 2019 is \$375,385.

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, 2019 is \$1,243,066.

**B. Receivables**

Receivables as of June 30, 2019, 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	\$ 276,734	\$ 0	\$ 276,734
Penalties and Interest Receivable	58,441	14,960	73,401
Local Option Sales Tax Receivable	43,103	0	43,103
Ambulance Receivable	148,429	0	148,429
Parking Tickets Receivable	521,732	0	521,732
Grants Receivable	431,218	0	431,218
Due from Other Entities	85,611	429,831	515,442
Billed Services	24,062	665,979	690,041
Unbilled Services	0	706,660	706,660
Miscellaneous Receivables	53,114	8,220	61,334
Allowance for Doubtful Accounts - Taxes	(82,500)	0	(82,500)
Allowance for Doubtful Accounts - Ambulance	(74,000)	0	(74,000)
Allowance for Doubtful Accounts - Parking Tickets	(508,295)	0	(508,295)
Allowance for Doubtful Accounts - Grants	(7,747)	0	(7,747)
Allowance for Doubtful Accounts - Cemetery Fees	(15,716)	0	(15,716)
Allowance for Doubtful Accounts - Miscellaneous Fees	(2,172)	0	(2,172)
Allowance for Doubtful Accounts - Water/Sewer	0	(2,700)	(2,700)
	\$ 952,014	\$ 1,822,950	\$ 2,774,964

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**C. Notes Receivable**

Notes receivable as of June 30, 2019 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, 2019	\$ <u>0</u>

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**D. Capital Assets**

Capital asset activity for the year ended June 30, 2019 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	0	0	297,184
Construction in Progress	7,100	269,243	7,100	269,243
Total Capital Assets, Not Being Depreciated	<u>3,771,297</u>	<u>269,243</u>	<u>7,100</u>	<u>4,033,440</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	8,841,384	86,960	55,618	8,872,726
Vehicles, Machinery, Equipment and Furniture	8,329,843	289,647	63,037	8,556,453
Infrastructure	30,338,269	629,939	0	30,968,208
Cemetery Developments	823,929	0	0	823,929
Totals	<u>48,333,425</u>	<u>1,006,546</u>	<u>118,655</u>	<u>49,221,316</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	2,775,425	155,856	40,953	2,890,328
Vehicles, Machinery, Equipment and Furniture	4,569,737	439,965	53,243	4,956,459
Infrastructure	7,326,374	1,260,540	0	8,586,914
Cemetery Developments	319,706	9,104	0	328,810
Totals	<u>14,991,242</u>	<u>1,865,465</u>	<u>94,196</u>	<u>16,762,511</u>
Total Capital Assets, Being Depreciated	<u>33,342,183</u>	<u>(858,919)</u>	<u>24,459</u>	<u>32,458,805</u>
Governmental Activities Capital Assets, Net	<u>\$ 37,113,480</u>	<u>\$ (589,676)</u>	<u>\$ 31,559</u>	<u>\$ 36,492,245</u>

The City reclassified \$83,365 of land in the beginning balance column to infrastructure.

	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	138,310	17,054	57,925	97,439
Total Capital Assets, Not Being Depreciated	<u>457,321</u>	<u>17,054</u>	<u>57,925</u>	<u>416,450</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	459,559	0	0	459,559
Vehicles, Machinery, Equipment and Furniture	2,320,488	0	0	2,320,488
Distribution and Collection Systems	38,396,936	185,704	0	38,582,640
Totals	<u>41,176,983</u>	<u>185,704</u>	<u>0</u>	<u>41,362,687</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	409,182	4,833	0	414,015
Vehicles, Machinery, Equipment and Furniture	1,456,264	68,060	0	1,524,324
Distribution and Collection Systems	13,638,123	729,995	0	14,368,118
Totals	<u>15,503,569</u>	<u>802,888</u>	<u>0</u>	<u>16,306,457</u>
Total Capital Assets, Being Depreciated	<u>25,673,414</u>	<u>(617,184)</u>	<u>0</u>	<u>25,056,230</u>
Business-type Activities Capital Assets, Net	<u>\$ 26,130,735</u>	<u>\$ (600,130)</u>	<u>\$ 57,925</u>	<u>\$ 25,472,680</u>

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Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 24,136	Water	\$ 450,713
Public Safety	368,766	Sewer	<u>352,175</u>
Public Works	1,391,328		
Culture and Recreation	63,201		
Cemetery	<u>18,034</u>		
Total Depreciation Expense -		Total Depreciation Expense -	
Governmental Activities	<u>\$ 1,865,465</u>	Business-type Activities	<u>\$ 802,888</u>

**E. Interfund Balances and Activity**

The composition of interfund balances as of June 30, 2019 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 940,369
Capital Improvement Fund	0	215,726
Special Fund	367,166	0
Non-Major Governmental Funds	125,858	279,358
Water Fund	1,236,695	0
Sewer Fund	0	293,996
Private-Purpose Trust Funds	<u>0</u>	<u>270</u>
	<u>\$ 1,729,719</u>	<u>\$ 1,729,719</u>

The composition of advances to/from other funds as of June 30, 2019 are as follows:

Fund	Advances to Other Funds	Advances from Other Funds
Sewer Fund	\$ 224,154	\$ 0
Capital Improvement Fund	<u>0</u>	<u>224,154</u>
	<u>\$ 224,154</u>	<u>\$ 224,154</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 requires annual payments of \$35,000 plus interest for nine years beginning December 31, 2010 through December 31, 2019. The balance of the loan is \$35,000. 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 \$189,154 and is currently due and payable, however, the City has budgeted to repay \$15,000 in FY2020. Interest is calculated on all the loans at the rate the Sewer Fund would have earned for that year. During 2019, interest was 0.35%.

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Interfund transfers during the year ended June 30, 2019 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Capital Improvement Fund	\$ 40,842	Fund Debt Service
General Fund	Special Fund	2,572	Fund Local Match
General Fund	Semprebond Fund	59,950	Transfer Annuity Earnings
Capital Improvement Fund	General Fund	190,785	Appropriation
Capital Improvement Fund	Special Fund	17,185	Fund Local Match
Semprebond Fund	Special Fund	20,000	Fund Project Expenses
Semprebond Fund	Shade Tree Improvement Fund	5,000	Fund Project Expenses
Cemetery Trust Fund	General Fund	<u>20,000</u>	Transfer Interest Earnings
Total		<u>\$ 356,334</u>	

**F. Deferred Outflows of Resources**

Deferred outflows of resources in the governmental activities consists of \$224,388 from the difference between the expected and actual experience, \$299,393 from the difference between the projected and actual investment earnings, \$286,066 from changes in assumptions and \$14,948 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 \$400,845 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$1,225,640.

Deferred outflows of resources in the business-type activities consists of \$23,169 from the difference between the expected and actual experience, \$30,917 from the difference between the projected and actual investment earnings, \$29,541 from changes in assumptions and \$1,544 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 \$41,391 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the business-type activities is \$126,562.

Deferred outflows of resources in the Water Fund consists of \$11,515 from the difference between the expected and actual experience, \$15,392 from the difference between the projected and actual investment earnings, \$14,707 from changes in assumptions and \$769 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 \$20,597 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Water Fund is \$62,980.

Deferred outflows of resources in the Sewer Fund consists of \$11,654 from the difference between the expected and actual experience, \$15,525 from the difference between the projected and actual investment earnings, \$14,834 from changes in assumptions and \$775 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 \$20,794 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Sewer Fund is \$63,582.



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**G. Unearned Revenue**

Unearned revenue in the General Fund consists of \$1,704 of recreation fees and \$64,415 of rental property registration fees received in advance. Total unearned revenue in the General Fund is \$66,119.

**H. Deferred Inflows of Resources**

Deferred inflows of resources in the governmental activities consists of \$41,307 from the difference between the expected and actual experience and \$88,558 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 \$129,865.

Deferred inflows of resources in the business-type activities consists of \$4,266 from the difference between the expected and actual experience and \$9,144 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 \$13,410.

Deferred inflows of resources in the General Fund consists of \$178,500 of delinquent property taxes, penalties, interest and related fees on those taxes, \$1,411 of fees and fines, \$20,000 of ambulance fees and \$1,069 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 \$200,980.

Deferred inflows of resources in the Special Fund consists of \$149,208 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 \$2,124 from the difference between the expected and actual experience and \$4,549 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 \$6,673.

Deferred inflows of resources in the Sewer Fund consists of \$2,142 from the difference between the expected and actual experience and \$4,595 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 \$6,737.

**I. 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.

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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.

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, 2019 were as follows:

Governmental Activities:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Library Improvements, Principal Payments of \$25,000 Payable on December 1 Annually, Interest Rates Ranging from 3.55% to 5.16% Payable on June 1 and December 1, Due and Paid December, 2018	\$ 25,000	\$ 0	\$ 25,000	\$ 0

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	<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	\$ 120,000	\$ 0	\$ 30,000	\$ 90,000
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	1,755,000	0	195,000	1,560,000
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	300,000	0	150,000	150,000
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.	518,571	0	38,571	480,000
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	2,024,000	0	88,000	1,936,000

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	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
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	\$ 0	\$1,150,000	\$ 0	\$1,150,000
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	0	720,000	0	720,000
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	39,000	0	3,250	35,750
Note Payable, Community National Bank, Parking Meters, Principal and Interest Payments of \$26,907 Payable on December 20 Annually, Interest at 2.5%, Due and Paid December, 2018	25,000	0	25,000	0
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	712,500	0	37,500	675,000
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	500,000	0	25,000	475,000
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	<u>186,568</u>	<u>0</u>	<u>44,396</u>	<u>142,172</u>
Total Governmental Activities	<u>\$6,205,639</u>	<u>\$1,870,000</u>	<u>\$661,717</u>	<u>\$7,413,922</u>

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## 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	\$5,247,347	\$ 0	\$222,765	\$5,024,582
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. The City Received Principal Forgiveness in the Amount of \$46,860 during the Year.	179,864	0	54,249	125,615
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.	201,897	0	15,017	186,880
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. The City Made the July 1, 2018 Payment in June, 2018. The City Received Principal Forgiveness in the Amount of \$132,553 during the Year.	374,306	0	132,553	241,753

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
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. The City Received Principal Forgiveness in the Amount of \$232,540 during the Year. \$ 618,316	\$ 618,316	\$ 0	\$246,318	\$ 371,998
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>498,432</u>	<u>0</u>	<u>57,546</u>	<u>440,886</u>
Total Water Fund	<u>7,120,162</u>	<u>0</u>	<u>728,448</u>	<u>6,391,714</u>
Sewer Fund:				
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	972,356	0	86,461	885,895
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.	489,531	0	36,411	453,120
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	<u>137,028</u>	<u>0</u>	<u>8,578</u>	<u>128,450</u>
Total Sewer Fund	<u>1,598,915</u>	<u>0</u>	<u>131,450</u>	<u>1,467,465</u>
Total Business-type Activities	<u>\$8,719,077</u>	<u>\$ 0</u>	<u>\$859,898</u>	<u>\$7,859,179</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	\$ 4,742,571	\$ 1,870,000	\$ 526,571	\$ 6,086,000	\$ 652,571
Notes Payable	1,276,500	0	90,750	1,185,750	65,750
Capital Lease Payable	186,568	0	44,396	142,172	50,552
Due to the Vermont Granite Museum	234,253	0	69,687	164,566	71,842
Compensated Absences Payable	433,855	56,876	0	490,731	0
Net Pension Liability	<u>2,363,251</u>	<u>220,040</u>	<u>0</u>	<u>2,583,291</u>	<u>0</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 9,236,998</u>	<u>\$ 2,146,916</u>	<u>\$ 731,404</u>	<u>\$ 10,652,510</u>	<u>\$ 840,715</u>
<b>Business-type Activities</b>					
General Obligation Bonds Payable	\$ 8,220,645	\$ 0	\$ 802,352	\$ 7,418,293	\$ 412,024
Notes Payable	498,432	0	57,546	440,886	58,852
Compensated Absences Payable	96,281	7,772	0	104,053	0
Net Pension Liability	<u>271,365</u>	<u>0</u>	<u>4,611</u>	<u>266,754</u>	<u>0</u>
Total Business-type Activities Long-term Liabilities	<u>\$ 9,086,723</u>	<u>\$ 7,772</u>	<u>\$ 864,509</u>	<u>\$ 8,229,986</u>	<u>\$ 470,876</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
2020	\$ 718,321	\$ 226,113	\$ 50,552	\$ 470,876	\$ 263,338
2021	568,321	203,117	50,552	485,003	247,309
2022	568,321	194,410	50,552	499,661	230,634
2023	536,179	176,982	0	512,015	213,357
2024	536,179	158,897	0	527,794	195,472
2025-2029	2,290,895	545,772	0	2,496,825	695,585
2030-2034	1,045,034	295,682	0	2,171,851	195,119
2035-2039	832,500	118,975	0	542,922	(8,111)
2040-2044	176,000	7,744	0	115,379	0
2045-2046	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,853</u>	<u>0</u>
Total	7,271,750	1,927,692	151,656	7,859,179	2,032,703
Less: Imputed Interest	<u>0</u>	<u>0</u>	<u>(9,484)</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 7,271,750</u>	<u>\$ 1,927,692</u>	<u>\$ 142,172</u>	<u>\$ 7,859,179</u>	<u>\$ 2,032,703</u>

The negative interest is the result of the refinancing of bonds. The savings is being applied to interest payments and will result in a refund of interest when the bonds are paid off.

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**J. 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 Expenses	\$ 794
Nonspendable Inventory	<u>49,757</u>
Total General Fund	<u>50,551</u>
Capital Improvement Fund:	
Nonspendable Inventory	<u>20,000</u>



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Non-Major Funds

## Permanent Fund:

Nonspendable Cemetery Trust Fund Principal	\$808,924
Total Nonspendable Fund Balances	<u>\$879,475</u>

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

Major Funds

## Capital Improvement Fund:

Restricted for Equipment and Infrastructure Improvements and Pool Refurbishment by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	\$1,182,659
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## Special Fund:

Restricted for the Donation Expenditures of the Special Fund by Donations (Source of Revenue is Donations)	<u>12,773</u>
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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)	67,206
Restricted for Sempreon Fund for the Bike Path and Other Non-Operating Expenditures by Bequest (Source of Revenue is Donations)	<u>591,895</u>
Total Special Revenue Funds	<u>661,940</u>

## Capital Projects Funds:

Restricted for TIF District Projects by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	375,385
Restricted for TIF District Debt Service by Statute (Source of Revenue is Property Taxes)	<u>63,705</u>
Total Capital Projects Funds	<u>439,090</u>

## Permanent Fund:

Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements	<u>222,161</u>
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Total Non-Major Funds	<u>1,323,191</u>
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Total Restricted Fund Balances	<u>\$2,518,623</u>
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CITY OF BARRE, VERMONT  
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The fund balances in the following funds are assigned as follows:

Major Funds

Special Fund:	
Assigned for Special Fund Expenses	\$ 32,434
Assigned for Recreation Programs	1,800
Assigned for Reappraisal Expenses	<u>341,917</u>
Total Special Fund	<u>376,151</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>\$420,396</u>

The unassigned deficit of \$87,530 in the General Fund will be funded with future property tax revenue.

The unassigned deficit of \$179,519 in the Capital Improvement Fund will be funded with future property tax revenue.

**K. Restricted and Designated Net Position**

The restricted net position of the City as of June 30, 2019 consisted of the following:

Governmental Activities:	
Restricted for the Donation Expenditures of the Special Fund by Donations	\$ 12,773
Restricted for Community Development by Grant Agreements	2,839
Restricted for Drug Forfeiture Expenditures by Agreement	67,206
Restricted for Semprebond Fund for the Bike Path and Other Non-Operating Expenditures by Bequest	591,895
Restricted for TIF District Debt Service by Charter	63,705
Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements – Non-Expendable Portion – Estimated	808,924
Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements – Expendable Portion	<u>222,161</u>
Total Governmental Activities	<u>\$1,769,503</u>

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The designated net position of the City as of June 30, 2019 consisted of the following:

Business-type Activities:

Water Fund:	
Designated for Water Fund Expenditures	\$1,560,044
Designated for Water Fund Capital Expenditures	<u>469,176</u>
Total Water Fund	<u>2,029,220</u>
Total Business-type Activities	<u>\$2,029,220</u>

The unrestricted deficit in the Sewer Fund of \$415,082 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, 2019 consisted of the following:

Private-Purpose Trust Funds:	
Restricted for Keith Fund by Donations	\$ 17,027
Restricted for Brusa Fund by Bequest	<u>90,722</u>
Total Private-Purpose Trust Funds	<u>\$107,749</u>

**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. During the year ended June 30, 2019, the retirement system consisted of 402 participating employers.

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

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

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

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

As of June 30, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net position liability of \$140,675,892. As of June 30, 2019, the City's proportionate share of this was 2.0260% resulting in a net pension liability of \$2,850,045. The net pension liability was measured as of June 30, 2018, 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 2.0260% was a decrease of 0.1486 from its proportion measured as of the prior year.

For the year ended June 30, 2019, the City recognized pension expense of \$792,014.

As of June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 247,557	\$ 45,573
Difference between projected and actual investment earnings on pension assets	330,310	0
Changes in assumptions	315,607	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	16,492	97,702
City's required employer contributions made subsequent to the measurement date	442,236	0
	<u>\$ 1,352,202</u>	<u>\$ 143,275</u>

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The deferred outflows of resources resulting from the City’s required employer contributions made subsequent to the measurement date in the amount of \$442,236 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2020	\$520,051
2021	173,409
2022	27,540
2023	<u>45,691</u>
Total	<u>\$766,691</u>

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. The City elected coverage under Groups B and C provisions.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Groups B and C – Average annual compensation during highest three (3) consecutive years.

Service Retirement Allowance:

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

Amount – 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.

Maximum benefit is 60% of AFC for Group B and 50% of AFC for Groups C. 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 Group B.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Group B 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.

Death Benefit:

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

Amount – For Groups 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.

Optional Benefit and Death after Retirement – For Groups B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

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 3% for Groups B and C.

Member Contributions – Group B – 5.0%. Group C – 10.125%.

Employer Contributions – Group B – 5.625%. Group C – 7.375%.

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 B and C – 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

Healthy Post-Retirement: Groups B and C – 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement.

Disabled Post-Retirement: Groups B and C – RP-2006 Disabled Mortality Table with generational improvement.

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

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% per annum for Groups B and C members (beginning at normal retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Group B who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2019 COLA is assumed to be 1.3% 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.

Actuarial Value of Assets: A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

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, 2018 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>
US Equity	18%	6.10%
Non-US Equity	16%	7.45%
Global Equity	9%	6.74%
Fixed Income	26%	2.25%
Real Estate	8%	5.11%
Private Markets	15%	7.60%
Hedge Funds	8%	3.86%

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>
\$4,827,333	\$2,850,045	\$1,241,962

**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.

**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 2019 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 \$6,851,893 while its covered payroll for this plan was \$292,246. During the year ended June 30, 2019, the City contributed \$43,058 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.



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**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.

**C. SHORT-TERM DEBT**

Annually, the City borrows monies in anticipation of taxes. The activity during fiscal year 2019 was as follows:

Short-term Debt – July 1, 2018	\$ 0
Proceeds of Tax Anticipation Note	2,046,000
Repayment of Tax Anticipation Note	<u>(2,046,000)</u>
Short-term Debt – June 30, 2019	\$ <u>0</u>

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**D. 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, 2019, property taxes became due and payable on August 15, 2018, November 15, 2018, February 15, 2019 and May 15, 2019. 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 2019 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.2698	1.5658
Municipal	1.8085	1.8085
Local Agreement	<u>0.0288</u>	<u>0.0288</u>
Total	<u>3.1071</u>	<u>3.4031</u>

**E. 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, 2019 was \$73,393.

**F. GIFT ANNUITY**

The City receives an annual payment of approximately \$50,000 in perpetuity from a gift annuity established by the late Charles Semprebton 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.

**G. 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 \$142,907 for the year ended June 30, 2019. 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.

**H. 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.

#### **I. 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.

#### **J. 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.
- 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;

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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.

During the fiscal year ended June 30, 2019, the City has three (3) stabilization contracts. The impact of the tax stabilization agreements was \$142,777, which was taken into consideration in the municipal tax rate calculation.

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**K. BIG DIG PROJECT**

In May 2019, an agreement was reached between the Vermont Agency of Transportation and the City of Barre on the balance remaining (\$1,547,886) for the local share portion of the "Big Dig" project. It will be payable to VT AOT in five yearly increments beginning in FY19. The first payment of \$381,757 was sent May 15, 2019. The remaining payments are as follows:

2020	\$250,000
2021	\$332,000
2022	\$332,000
2023	\$252,129

**L. SUBSEQUENT EVENTS**

The City obtained a tax anticipation note with Community Bank, N.A. on July 1, 2019 for \$1,200,000. Interest is at 2.95% and is due June 30, 2020.

On July 1, 2019, the City received \$3,960,000 in bond proceeds from the Vermont Municipal Bond Bank for water improvements, sewer improvements and capital improvements. The bond requires annual principal payments of \$184,333 beginning November 1, 2019 and matures on November 1, 2049.

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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Revenues:</b>			
<b>General Tax Revenue:</b>			
General Taxes	\$ 8,075,455	\$ 8,170,698	\$ 95,243
Washington County Tax	38,739	38,739	0
Voter Approved Assistance	142,901	142,901	0
CV Public Safety Authority	31,800	31,800	0
<b>Total General Tax Revenue</b>	<b>8,288,895</b>	<b>8,384,138</b>	<b>95,243</b>
<b>Business Licenses:</b>			
Liquor Licenses	3,600	3,445	(155)
Miscellaneous Licenses	1,700	1,002	(698)
Restaurant Licenses	3,800	3,450	(350)
Taxicab and Taxidriver Licenses	1,000	2,760	1,760
Theater Licenses	250	240	(10)
Trucking, Rubbish and Waste	4,200	4,570	370
Entertainment	3,800	4,154	354
Video Machines	1,300	665	(635)
<b>Total Business Licenses</b>	<b>19,650</b>	<b>20,286</b>	<b>636</b>
<b>Payment in Lieu of Taxes:</b>			
VHFA	4,000	0	(4,000)
Capstone	21,000	22,108	1,108
Barre Housing	60,000	51,200	(8,800)
State of Vermont	215,000	222,988	7,988
<b>Total Payment in Lieu of Taxes</b>	<b>300,000</b>	<b>296,296</b>	<b>(3,704)</b>
<b>Fees and Franchises:</b>			
Animal Control Licenses	10,000	7,320	(2,680)
Tax Equalization	0	3,320	3,320
Hold Harmless	0	6,214	6,214
Act 68 Administration Revenue	12,000	15,972	3,972
Building and Zoning Fees	75,000	46,263	(28,737)
Vehicle Registrations	400	352	(48)
Delinquent Tax Collector Fee	42,000	38,322	(3,678)
Parking Meters	115,000	97,149	(17,851)
Green Mountain Passports	100	48	(52)
Parking Permits	72,000	86,489	14,489
Marriage Licenses	700	564	(136)
Miscellaneous Income	3,500	5,086	1,586
Police Department Fees	4,000	4,410	410
Recording Fees	60,000	53,742	(6,258)
Recreation Fees	400	1,506	1,106
Swimming Pool Admissions	12,500	12,738	238
Concession Fees	2,500	0	(2,500)
Vault Fees	1,000	934	(66)
Cell Tower Fees	110,760	107,198	(3,562)

See Disclaimer in Accompanying Independent Auditor's Report.

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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Fees and Franchises/(Cont'd):</b>			
Fire Alarm Maintenance Fees	\$ 9,000	\$ 13,650	\$ 4,650
Rental Property Registration	95,000	97,954	2,954
Delinquent Rental Permits	1,000	1,281	281
Burn Permits	3,500	3,585	85
Credit Card Processing Fees	2,000	1,949	(51)
EV Charging Station	100	649	549
<b>Total Fees and Franchises</b>	<b>632,460</b>	<b>606,695</b>	<b>(25,765)</b>
<b>Fines and Penalties:</b>			
City Ordinance Violations	1,000	3,735	2,735
Penalties and Interest on Miscellaneous Fines	3,000	2,846	(154)
Delinquent Tax Interest	37,000	26,094	(10,906)
Traffic Court	2,000	2,689	689
Parking Tickets	65,000	33,997	(31,003)
Inspection Fine & Penalty	100	0	(100)
<b>Total Fines and Penalties</b>	<b>108,100</b>	<b>69,361</b>	<b>(38,739)</b>
<b>Federal and State Aid:</b>			
Highway Aid	137,000	136,761	(239)
DRE Grant	0	1,215	1,215
Community Outreach Advocate	0	4,987	4,987
State SIU Grant	60,000	75,000	15,000
ODV Circle Grant	34,000	41,825	7,825
<b>Total Federal and State Aid</b>	<b>231,000</b>	<b>259,788</b>	<b>28,788</b>
<b>Rents and Leases:</b>			
Auditorium	60,000	59,102	(898)
Alumni Rental/lease	18,000	16,600	(1,400)
BOR Rents and Leases	195,000	158,935	(36,065)
Special Projects - Custodial Fees	5,000	13,044	8,044
Miscellaneous Rents	7,000	1,268	(5,732)
<b>Total Rents and Leases</b>	<b>285,000</b>	<b>248,949</b>	<b>(36,051)</b>

See Disclaimer in Accompanying Independent Auditor's Report.



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BUDGET AND ACTUAL - GENERAL FUND  
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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Charges for Services:</b>			
Williston FD	\$ 25,000	\$ 24,413	\$ (587)
First Branch Ambulance Billing	6,000	9,216	3,216
White River Ambulance Billing	32,500	36,613	4,113
East Montpelier Ambulance Billing	5,000	10,148	5,148
Ambulance Inc - Lift Assist	550,000	474,439	(75,561)
Enterprise Funds	903,887	903,887	0
City Report - School	2,500	2,500	0
Operation/Maintenance - Jail	18,000	15,987	(2,013)
Dispatch Services	56,000	49,005	(6,995)
School Resource Officers	138,000	128,774	(9,226)
Special Projects - Police Detail	5,000	20,388	15,388
Special Projects - Fire Detail	5,000	5,895	895
<b>Total Charges for Services</b>	<b>1,746,887</b>	<b>1,681,265</b>	<b>(65,622)</b>
<b>Cemetery Revenue:</b>			
Annual Care	0	100	100
Rents	4,600	4,435	(165)
Trust Fund Interest	20,000	20,000	0
Entombments	1,100	350	(750)
Foundations	7,000	570	(6,430)
Interments	95,000	65,818	(29,182)
Liners/Cremation Vaults	1,000	0	(1,000)
Markers/Post	3,000	1,020	(1,980)
Tent Setups	1,250	625	(625)
Lot Sales	24,000	17,590	(6,410)
Tours/DVD Sales	1,800	945	(855)
<b>Total Cemetery Revenue</b>	<b>158,750</b>	<b>111,453</b>	<b>(47,297)</b>
<b>Miscellaneous Revenue:</b>			
Interest Income	5,500	73,620	68,120
Limelite Settlement	0	4,800	4,800
Transfers from Other Funds	190,425	190,785	360
Semprebon Annuity	50,000	59,950	9,950
<b>Total Miscellaneous Revenue</b>	<b>245,925</b>	<b>329,155</b>	<b>83,230</b>
<b>Total Revenues</b>	<b>12,016,667</b>	<b>12,007,386</b>	<b>(9,281)</b>

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BUDGET AND ACTUAL - GENERAL FUND  
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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Expenditures:</b>			
<b>Administrative and General:</b>			
Personnel Services	\$ 8,000	\$ 6,038	\$ 1,962
FICA	612	463	149
City Council's Expenses	10,000	14,218	(4,218)
Telephone	150	178	(28)
Office Machines Maintenance	3,500	9,571	(6,071)
Annual Audit	34,700	52,396	(17,696)
City Report	5,000	3,638	1,362
Dues/Membership Fees	24,500	24,275	225
Holiday Observance	0	2,758	(2,758)
Postage Meter Contract	1,800	1,581	219
Advertising/Printing	9,000	12,922	(3,922)
Office Machines Supplies	3,000	1,038	1,962
Postage For Meter	18,000	14,222	3,778
Email Licenses	1,859	0	1,859
Software/City Hall	0	858	(858)
Printer/City Hall	9,414	5,866	3,548
<b>Total Administrative and General</b>	<b>129,535</b>	<b>150,022</b>	<b>(20,487)</b>
<b>Assessor:</b>			
Personnel Services	50,709	50,725	(16)
FICA	3,879	4,028	(149)
Training and Development	300	106	194
Telephone	700	705	(5)
Equipment Purchase/SW Licenses	5,500	4,717	783
Advertising/Printing	400	278	122
Glasses	190	0	190
Office Supplies	1,000	294	706
Office Equipment	500	0	500
Computer/Equipment Software	500	0	500
Contracted Services	46,080	41,000	5,080
<b>Total Assessor</b>	<b>109,758</b>	<b>101,853</b>	<b>7,905</b>
<b>Legal Expenses:</b>			
Professional Services - City Attorney	15,000	21,759	(6,759)
Professional Services - Labor	5,000	7,188	(2,188)
Contract Negotiations	15,000	12,475	2,525
<b>Total Legal Expenses</b>	<b>35,000</b>	<b>41,422</b>	<b>(6,422)</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
City Manager:			
Personnel Services	\$ 194,924	\$ 203,098	\$ (8,174)
FICA	14,912	15,253	(341)
IT Contract	6,000	1,323	4,677
Website Vendor Maintenance	1,000	1,250	(250)
Network Expenses	0	567	(567)
Training/Development	2,000	634	1,366
Manager's Expenses	2,000	211	1,789
Secure Shred	700	585	115
Telephone	2,250	2,971	(721)
Dues/Memberships	1,500	85	1,415
Advertising/Printing	500	1,087	(587)
Car Maintenance and Supplies	2,560	0	2,560
Glasses	570	0	570
Office Supplies/Equipment	3,000	1,827	1,173
Computer Equipment/Software	0	911	(911)
<b>Total City Manager</b>	<b>231,916</b>	<b>229,802</b>	<b>2,114</b>
Finance:			
Personnel Services	170,349	207,078	(36,729)
Overtime Allowance	4,000	2,768	1,232
Director of Finance	75,000	0	75,000
FICA	19,075	15,706	3,369
Consultant Fees	1,500	7,375	(5,875)
Training/Development	500	728	(228)
Travel/Meals	300	0	300
Telephone	800	813	(13)
Equipment Purchase Contract	1,400	1,461	(61)
Advertising/Printing	1,000	1,778	(778)
Computer Maintenance	750	413	337
Glasses	570	145	425
Computer Supplies	1,000	0	1,000
Computer Forms	3,000	1,362	1,638
Office Supplies	3,000	1,473	1,527
Computer Equipment/Software	2,500	4,811	(2,311)
Annual Disaster Recovery	500	546	(46)
<b>Total Finance</b>	<b>285,244</b>	<b>246,457</b>	<b>38,787</b>
Elections:			
Personnel Services	5,500	4,942	558
Program Materials	5,000	4,768	232
BCA Expenses	500	296	204
<b>Total Elections</b>	<b>11,000</b>	<b>10,006</b>	<b>994</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Clerk's Office:</b>			
Personnel Services	\$ 130,560	\$ 126,527	\$ 4,033
Overtime Allowance	1,000	101	899
FICA	10,064	9,548	516
Training/Development	500	329	171
Travel/Meals	200	105	95
Telephone	1,300	1,636	(336)
Maintenance of Office Machines	300	0	300
Recording of Records	14,000	13,369	631
Advertising ( Taxes)	2,500	558	1,942
Credit Card Expenses	3,000	2,761	239
Glasses	600	125	475
Office Supplies/Equipment	2,500	1,833	667
Program Materials	4,000	3,508	492
Computer Equipment/Software	<u>2,162</u>	<u>2,434</u>	<u>(272)</u>
<b>Total Clerk's Office</b>	<u>172,686</u>	<u>162,834</u>	<u>9,852</u>
<b>Animal Control:</b>			
Personnel Services and FICA	3,750	2,915	835
Humane Society Fees	<u>3,750</u>	<u>5,870</u>	<u>(2,120)</u>
<b>Total Animal Control</b>	<u>7,500</u>	<u>8,785</u>	<u>(1,285)</u>
<b>Fire Department:</b>			
Regular Salaries	1,219,108	1,188,062	31,046
Overtime Salaries	164,700	239,799	(75,099)
Part-Time Employees	18,300	5,616	12,684
Incentive Pay	10,429	0	10,429
FICA	113,381	110,547	2,834
Consulting Fees	1,000	800	200
Legal Claims Deductibles	1,000	1,813	(813)
Ambulance Revenue Tax	18,150	14,892	3,258
Training/Development	2,500	4,429	(1,929)
Travel/Meals	1,000	1,498	(498)
Telephone	4,200	4,710	(510)
Cell Phones	3,000	5,385	(2,385)
Dues/Membership Fees	2,500	1,862	638
Advertising/Printing	500	0	500
Physicals	5,000	8,995	(3,995)
Breathing Apparatus	5,000	5,601	(601)
Fire Hose	5,000	1,139	3,861
Radios/Pagers	8,000	1,221	6,779

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Fire Department/(Cont'd):			
Car and Truck Maintenance	\$ 30,000	\$ 44,186	\$ (14,186)
Radio Repair	3,000	5,092	(2,092)
Fire Alarm Maintenance	500	195	305
Secure Vacant Property	1,000	390	610
Fuel Oil	500	119	381
Vehicle Fuel	20,000	18,217	1,783
Clothing	8,500	8,155	345
Safety Equipment	15,000	15,967	(967)
Footwear	2,500	3,031	(531)
Glasses	3,990	1,142	2,848
Dry Cleaning	900	549	351
Building Security Equipment	0	3,343	(3,343)
Office Supplies	7,000	5,086	1,914
Medical Supplies and Equipment	30,000	22,570	7,430
Oxygen	2,000	1,457	543
Training Supplies	1,000	217	783
Defibrillator Preventative Maintenance	7,000	3,953	3,047
Fire Prevention Program	500	544	(44)
Fire Investigation Materials	500	319	181
Email Accounts	1,667	0	1,667
Computer Software/Office Equipment	22,000	13,858	8,142
Computer Replacement	2,150	791	1,359
Office Equipment Leases	4,500	0	4,500
	<u>1,746,975</u>	<u>1,745,550</u>	<u>1,425</u>
Total Fire Department			
City Hall Maintenance:			
Personnel Services	20,750	16,202	4,548
Overtime	0	683	(683)
FICA	1,587	1,246	341
City Hall Electricity	10,900	5,426	5,474
City Hall Solar Project	8,220	7,487	733
Rubbish Removal	2,500	2,584	(84)
Water Bills	3,300	2,869	431
City Hall Improvements/Repairs	25,000	34,853	(9,853)
Fuel Oil	40,000	42,080	(2,080)
Clothing	550	444	106
Footwear	84	75	9
Glasses	95	0	95
Custodial Supplies	2,500	2,118	382
Building/Grounds Supplies	2,500	2,416	84
	<u>117,986</u>	<u>118,483</u>	<u>(497)</u>
Total City Hall Maintenance			

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Meters:			
Personnel Services	\$ 72,086	\$ 57,923	\$ 14,163
FICA	5,515	4,251	1,264
Electricity - Merchant's Row	600	575	25
Electricity - Pearl	800	521	279
EVCS Maintenance	2,240	1,120	1,120
Towing Fees	0	3,926	(3,926)
Advertising/Printing	500	0	500
Pager/Air Cards	0	325	(325)
Meter Maintenance	2,500	1,039	1,461
Meter Coin Handling	1,200	799	401
Clothing	500	180	320
Footware	350	175	175
Glasses	185	0	185
Meter Supplies	4,000	3,305	695
Meter Systems - Software	3,900	3,442	458
Program Materials	1,200	998	202
Meter Replacements	5,000	11,306	(6,306)
	<u>100,576</u>	<u>89,885</u>	<u>10,691</u>
Total Meters			
Police Department:			
Regular Salaries	1,271,846	1,292,910	(21,064)
Overtime	144,000	244,259	(100,259)
Incentive Pay	3,800	4,700	(900)
Training Payroll	15,750	33,361	(17,611)
Part-Time Employees	43,000	51,912	(8,912)
FICA	113,097	121,479	(8,382)
Professional Services - Legal	1,000	0	1,000
Consultant Fees	2,000	700	1,300
Training and Development	3,000	6,195	(3,195)
Travel and Meals	1,000	1,498	(498)
Telephone	1,800	1,349	451
Computer Access	5,600	5,860	(260)
Office Machines Maintenance	6,750	2,680	4,070
Advertising	500	124	376
Lock-Up Meals	3,000	3,398	(398)
Physicals	500	1,123	(623)
Pagers	5,000	8,215	(3,215)
Car Maintenance	25,000	24,404	596
Taser Assurance Program	3,900	7,758	(3,858)
Bike Maintenance	2,000	0	2,000
Radio Repair	2,000	0	2,000
Building/Grounds Maintenance	0	2,008	(2,008)
Vehicle Fuel	25,000	28,776	(3,776)
Clothing	5,000	4,825	175

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Police Department/(Cont'd):			
Equipment - Safety	\$ 6,000	\$ 6,521	\$ (521)
Ammunition	6,000	5,306	694
Footwear	3,300	1,896	1,404
Glasses	3,515	977	2,538
Dry Cleaning	6,500	4,985	1,515
Building Security Equipment	0	4,050	(4,050)
Office Supplies	4,000	4,952	(952)
Training Supplies	1,500	869	631
Juvenile Program	500	0	500
Investigations Materials	4,000	4,309	(309)
Lock-Up Materials	2,500	3,503	(1,003)
Computer Equipment/Software	3,500	3,026	474
Machine/Equipment Outlay	2,500	0	2,500
Radios	500	166	334
<b>Total Police Department</b>	<b>1,728,858</b>	<b>1,888,094</b>	<b>(159,236)</b>
Dispatch Services:			
Regular Salaries	350,211	347,008	3,203
Overtime	83,250	73,615	9,635
Training Payroll	3,600	1,136	2,464
Dispatcher	900	0	900
Part-time Dispatchers	5,000	25,984	(20,984)
Incentive Pay	0	400	(400)
FICA	35,946	32,476	3,470
Training/Development	2,000	269	1,731
Travel/Meals	500	170	330
Telephone	3,900	2,906	994
Computer Access	8,400	8,415	(15)
Office Machine Maintenance	2,250	1,174	1,076
Radio Maintenance	1,000	6,874	(5,874)
Glasses	1,110	695	415
Office Supplies/Equipment	3,500	2,332	1,168
Dispatch Center	20,000	0	20,000
Dispatch Center Console Maintenance	1,750	2,619	(869)
Computers	2,500	0	2,500
<b>Total Dispatch Services</b>	<b>525,817</b>	<b>506,073</b>	<b>19,744</b>
Street Lighting:			
Electricity	132,750	134,864	(2,114)
Enterprise Aly Street Lights	0	1,181	(1,181)
<b>Total Street Lighting</b>	<b>132,750</b>	<b>136,045</b>	<b>(3,295)</b>
Traffic Control:			
Traffic Light Electricity	8,000	6,332	1,668
Traffic Light Maintenance	10,000	6,923	3,077
<b>Total Traffic Control</b>	<b>18,000</b>	<b>13,255</b>	<b>4,745</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Aldrich Library:	\$ 211,000	\$ 211,000	\$ 0
Facilities:			
Personnel Services	63,441	65,323	(1,882)
FICA	4,853	4,665	188
Electricity - 135N Main	0	1,906	(1,906)
Electricity - Pool	2,500	874	1,626
Water Bills	10,000	16,071	(6,071)
Car/Truck Maintenance	2,500	2,078	422
Field Maintenance	3,500	6,586	(3,086)
Pool and Building Maintenance	18,000	15,778	2,222
Fuel - 135N Main	0	3,317	(3,317)
Vehicle Fuel	2,500	4,159	(1,659)
Clothing	400	505	(105)
Footwear	168	0	168
Glasses	190	0	190
Office Supplies	550	397	153
Computer Equipment/Software	0	1,048	(1,048)
Equipment Outlay	1,500	1,474	26
Total Facilities	110,102	124,181	(14,079)
Auditorium:			
Personnel Services	84,361	90,856	(6,495)
Overtime	2,000	483	1,517
FICA	6,607	6,512	95
Electricity	22,300	0	22,300
Solar Project	21,180	18,547	2,633
Rubbish Removal	6,500	6,921	(421)
Telephone	2,500	2,259	241
Water Bills	3,750	2,706	1,044
IT	4,500	4,483	17
Building and Grounds Maintenance	30,000	33,221	(3,221)
Annex Maintenance	10,000	7,681	2,319
Fuel Oil	30,000	38,885	(8,885)
Bottled Gas	600	423	177
Clothing	2,000	2,357	(357)
Footwear	336	554	(218)
Glasses	380	205	175
Custodial Supplies	3,500	3,858	(358)
Machines/Equipment Outlay	2,250	1,893	357
Total Auditorium	232,764	221,844	10,920

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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>BOR:</b>			
Personnel Services	\$ 87,611	\$ 81,936	\$ 5,675
Overtime	1,500	2,354	(854)
FICA	6,817	7,038	(221)
Electricity	40,800	15,404	25,396
Solar Project	31,752	28,956	2,796
Telephone	800	751	49
Water Bills	11,700	11,482	218
Building/Grounds Maintenance	20,000	23,879	(3,879)
Bottled Gas	10,000	12,155	(2,155)
Clothing	2,150	2,252	(102)
Footwear	336	125	211
Glasses	380	360	20
Custodial Supplies	2,000	1,876	124
Computer	1,650	1,654	(4)
Supplies/Equipment	7,500	16,728	(9,228)
<b>Total BOR</b>	<b>224,996</b>	<b>206,950</b>	<b>18,046</b>
<b>Public Safety Building:</b>			
Personnel Services	20,750	15,487	5,263
Overtime	0	279	(279)
FICA	1,587	1,163	424
Electricity	26,775	11,121	15,654
Solar Project	20,844	19,006	1,838
Rubbish Removal	3,200	3,601	(401)
Water Bills	3,100	3,508	(408)
Buildings and Grounds Maintenance	20,000	52,561	(32,561)
Fuel Oil	750	633	117
Bottled Gas	21,500	24,152	(2,652)
Clothing	550	568	(18)
Footwear	84	75	9
Glasses	95	0	95
Custodial Supplies	5,000	3,246	1,754
<b>Total Public Safety Building</b>	<b>124,235</b>	<b>135,400</b>	<b>(11,165)</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Recreation:</b>			
Personnel Services	\$ 65,392	\$ 65,488	\$ (96)
Skateguard Personnel	3,000	2,343	657
Pool Personnel	19,000	15,069	3,931
FICA	6,685	5,970	715
Training and Development	750	454	296
Travel and Meals	200	64	136
Telephone	1,200	879	321
Dues, Memberships and Fees	300	175	125
Advertising/Printing	850	61	789
Municipal Pool Supplies/Equipment	1,000	218	782
Tennis Court Equipment	500	0	500
Glasses	190	0	190
Office Supplies	600	0	600
Recreation Supplies	1,000	746	254
Recreation Programs	1,500	650	850
Computer Purchase	0	791	(791)
<b>Total Recreation</b>	<b>102,167</b>	<b>92,908</b>	<b>9,259</b>
<b>Sanitary Landfill:</b>			
Property Tax	2,958	2,829	129
CVSWMD Assessment	11,526	8,837	2,689
<b>Total Sanitary Landfill</b>	<b>14,484</b>	<b>11,666</b>	<b>2,818</b>
<b>Engineering:</b>			
Personnel Services	189,583	138,747	50,836
Overtime	4,000	12,153	(8,153)
FICA	14,809	11,350	3,459
Consultant Fees	10,000	0	10,000
Telephone	1,250	2,290	(1,040)
Office Machines Maintenance	800	6	794
Engineering Equipment	4,500	0	4,500
Radio Maintenance	0	260	(260)
Clothing	150	0	150
Footwear	336	0	336
Glasses	570	0	570
Office Supplies/Equipment	4,000	1,278	2,722
Computer Equipment/Software	2,500	882	1,618
<b>Total Engineering</b>	<b>232,498</b>	<b>166,966</b>	<b>65,532</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Permitting, Planning and Inspections:			
Personnel Services	\$ 95,184	\$ 100,678	\$ (5,494)
Overtime	1,000	1,835	(835)
Contracted Services	10,000	4,530	5,470
FICA	8,123	7,400	723
Professional Services	15,000	2,572	12,428
Training and Development	1,000	285	715
Travel and Meals	250	82	168
Telephone	1,500	1,081	419
Dues and Memberships	250	65	185
Advertising and Printing	3,000	1,452	1,548
Glasses	380	0	380
Supplies and Equipment	1,700	534	1,166
Computer Equipment/Software	6,000	6,558	(558)
<b>Total Permitting, Planning and Inspections</b>	<b>143,387</b>	<b>127,072</b>	<b>16,315</b>
Community Development:			
Barre Partnership	65,000	65,000	0
Barre Area Development	51,744	51,744	0
Main Street Maintenance	1,000	172	828
<b>Total Community Development</b>	<b>117,744</b>	<b>116,916</b>	<b>828</b>
Public Parks and Trees - Maintenance:			
Electricity - Currier	650	673	(23)
Public Parks Tree Maintenance	10,000	6,193	3,807
<b>Total Public Parks and Trees - Maintenance</b>	<b>10,650</b>	<b>6,866</b>	<b>3,784</b>
Street Department - Public Works:			
Personnel Services	647,500	583,212	64,288
Overtime	0	48,754	(48,754)
FICA	49,534	48,221	1,313
Claims/Deductibles	0	2,727	(2,727)
Storm Water Permit	2,100	4,446	(2,346)
Training/Development	1,000	960	40
Travel and Meals	250	15	235
Electricity	10,000	9,922	78
Rubbish Removal	4,500	3,469	1,031
Telephone	1,500	1,800	(300)
Equipment Rental - Snow	0	6,355	(6,355)
Equipment Rental - Streets	0	2,800	(2,800)
Advertising/Printing	1,500	653	847
Snow Damage - Vehicles	1,000	1,079	(79)
Snow Damage - Plows	1,000	0	1,000
Barricades - Lights	500	931	(431)
Culverts - Surface Sewer	12,500	0	12,500

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Schedule I  
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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Street Department - Public Works/(Cont'd):			
Guardrails	\$ 3,500	\$ 22,764	\$ (19,264)
Tiles and Grates - Surface Sewer	2,500	0	2,500
Radio Maintenance	500	260	240
Building and Grounds Maintenance	8,000	16,010	(8,010)
Equipment Maintenance - Streets	40,000	40,701	(701)
Snow Equipment Maintenance	25,000	13,175	11,825
Truck Maintenance - Streets	30,000	84,622	(54,622)
Bridge Maintenance	2,500	0	2,500
Street Painting	5,000	1,913	3,087
Yard Waste - Fall	0	174	(174)
Roadside Mowing	5,000	5,838	(838)
Fuel Oil - Garage	25,000	24,203	797
Vehicle Fuel	45,000	43,729	1,271
Bottled Gas	750	0	750
Vehicle Grease/Oil	2,500	6,866	(4,366)
Clothing	12,000	12,782	(782)
Equipment - Safety	3,500	24,969	(21,469)
Footwear	2,640	2,299	341
Glasses	2,622	1,063	1,559
Office Expense	1,250	294	956
Small Tools	2,500	3,660	(1,160)
Supplies - Garage	7,000	31,084	(24,084)
Supplies	2,000	26,091	(24,091)
Supplies - NSC	0	2,344	(2,344)
Supplies - Surface Sewer	7,500	18,889	(11,389)
Supplies - Streets	7,500	13,334	(5,834)
Supplies - Snow Removal	12,500	5,694	6,806
Bituminous Hot Mix - Streets	0	10,390	(10,390)
Bituminous Hot Mix - Surface Sewer	0	306	(306)
Kold Patch - Streets	3,500	11,967	(8,467)
Salt	170,000	244,942	(74,942)
Sand	7,500	6,795	705
Street Signs	5,000	3,545	1,455
	<u>1,175,146</u>	<u>1,396,047</u>	<u>(220,901)</u>
Total Street Department - Public Works			

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cemetery:			
Personnel Services	\$ 143,528	\$ 109,496	\$ 34,032
Overtime	500	262	238
FICA	11,018	8,633	2,385
Training/Development	100	106	(6)
Travel/Meals	100	0	100
Telephone	1,000	1,346	(346)
Electricity - Office	500	556	(56)
Veterans Flags	2,600	1,860	740
Advertising/Printing	600	156	444
Car/Truck Maintenance	1,500	1,077	423
Building Maintenance - Hope	1,500	555	945
Building/Grounds Maintenance - Elmwood	5,000	3,003	1,997
Contracted Services	1,000	375	625
Hope Maintenance	16,000	7,938	8,062
St Monica Maintenance	2,000	1,071	929
Cremation Vaults	500	0	500
Grounds & Buildings	1,500	1,555	(55)
Equipment Maintenance	2,500	2,960	(460)
Fuel Oil - Office	1,500	803	697
Vehicle Fuel	4,500	4,862	(362)
Clothing	850	920	(70)
Equipment - Safety	200	159	41
Footwear	200	181	19
Glasses	190	0	190
Office Supplies/Equipment	1,000	38	962
Small Tools	750	653	97
Cemetery Trust	7,000	5,091	1,909
Foundations	2,500	2,831	(331)
Seeds/Trees/Shrubs/Bulbs	500	90	410
Machinery/Equipment	0	12,998	(12,998)
<b>Total Cemetery</b>	<b>210,636</b>	<b>169,575</b>	<b>41,061</b>
Insurance:			
Health Insurance	1,167,892	1,119,106	48,786
Life Insurance	41,538	39,247	2,291
Dental Insurance	23,147	31,839	(8,692)
<b>Total Insurance</b>	<b>1,232,577</b>	<b>1,190,192</b>	<b>42,385</b>
City Pension Plan:			
City Pension Plan	404,760	423,985	(19,225)
Consultant Services	2,500	3,105	(605)
<b>Total City Pension Plan</b>	<b>407,260</b>	<b>427,090</b>	<b>(19,830)</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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Debt Service:</b>			
Principal Payments	\$ 667,491	\$ 661,975	\$ 5,516
Interest Expense	<u>155,124</u>	<u>221,562</u>	<u>(66,438)</u>
Total Debt Service	<u>822,615</u>	<u>883,537</u>	<u>(60,922)</u>
<b>General Insurance:</b>			
Worker's Compensation	640,082	650,269	(10,187)
Unemployment Insurance	16,018	10,854	5,164
Property and Casualty	<u>264,617</u>	<u>246,594</u>	<u>18,023</u>
Total General Insurance	<u>920,717</u>	<u>907,717</u>	<u>13,000</u>
Washington County Tax:	<u>38,739</u>	<u>38,739</u>	<u>0</u>
Voter Approved Assistance:	<u>142,901</u>	<u>142,901</u>	<u>0</u>
VC Public Safety Authority:	<u>31,800</u>	<u>31,800</u>	<u>0</u>
<b>Special Projects:</b>			
Special Projects - FICA	1,148	2,325	(1,177)
Special Projects - Custodial	5,000	7,840	(2,840)
Special Projects - Fire	5,000	4,283	717
Special Projects - Police	<u>5,000</u>	<u>19,715</u>	<u>(14,715)</u>
Total Special Projects	<u>16,148</u>	<u>34,163</u>	<u>(18,015)</u>
<b>Miscellaneous Expenses:</b>			
Granite Museum Parking Lot	14,500	14,924	(424)
Barre Energy Committee	1,000	455	545
Miscellaneous Expenses	10,000	356	9,644
Barre Community Justice Center Stipend	0	6,830	(6,830)
Semprebon VCF Trust Projects	100,000	59,950	40,050
Vermont Youth Conservation Corps	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total Miscellaneous Expenses	<u>140,500</u>	<u>97,515</u>	<u>42,985</u>
Total Expenditures	<u>12,016,667</u>	<u>12,189,611</u>	<u>(172,944)</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>(182,225)</u>	<u>\$ (182,225)</u>
Fund Balance - July 1, 2018, As Restated		<u>145,246</u>	
Fund Balance/(Deficit) - June 30, 2019		<u>\$ (36,979)</u>	

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Schedule 2

CITY OF BARRE, VERMONT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 VMERS DEFINED BENEFIT PLAN  
 JUNE 30, 2019

	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
City's Proportion of the Net Pension Liability	2.0260%	2.1746%	2.1660%	2.0470%	2.1321%
City's Proportionate Share of the Net Pension Liability	\$ 2,850,045	\$ 2,634,616	\$ 2,787,514	\$ 1,578,171	\$ 194,585
City's Covered Employee Payroll	\$ 6,851,893	\$ 6,263,606	\$ 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	41.5950%	42.0623%	51.5514%	31.4161%	4.3460%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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 five years are shown.

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Schedule 3

CITY OF BARRE, VERMONT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS  
 VMERS DEFINED BENEFIT PLAN  
 FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 442,236	\$ 406,810	\$ 355,127	\$ 329,193	\$ 286,143
Contributions in Relation to the Actuarially Determined Contributions	<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>
City's Covered Employee Payroll	\$ 6,851,893	\$ 6,263,606	\$ 5,407,251	\$ 5,023,450	\$ 4,477,325
Contributions as a Percentage of City's Covered Employee Payroll	6.454%	6.495%	6.568%	6.553%	6.391%

**Notes to Schedule**

Valuation Date: June 30, 2018

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

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Schedule 4

CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Trust Fund	Total
<b>ASSETS</b>				
Cash	\$ 243,506	\$ 31,525	\$ 10,632	\$ 285,663
Restricted Cash Equivalents	0	375,385	0	375,385
Investments	701,118	0	980,322	1,681,440
Due from Other Funds	<u>23,055</u>	<u>62,672</u>	<u>40,131</u>	<u>125,858</u>
Total Assets	<u>\$ 967,679</u>	<u>\$ 469,582</u>	<u>\$ 1,031,085</u>	<u>\$ 2,468,346</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 3,326	\$ 9,302	\$ 0	\$ 12,628
Due to Other Funds	<u>279,358</u>	<u>0</u>	<u>0</u>	<u>279,358</u>
Total Liabilities	<u>282,684</u>	<u>9,302</u>	<u>0</u>	<u>291,986</u>
Fund Balances:				
Nonspendable	0	0	808,924	808,924
Restricted	661,940	439,090	222,161	1,323,191
Assigned	<u>23,055</u>	<u>21,190</u>	<u>0</u>	<u>44,245</u>
Total Fund Balances	<u>684,995</u>	<u>460,280</u>	<u>1,031,085</u>	<u>2,176,360</u>
Total Liabilities and Fund Balances	<u>\$ 967,679</u>	<u>\$ 469,582</u>	<u>\$ 1,031,085</u>	<u>\$ 2,468,346</u>

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Schedule 5

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Trust Fund	Total
<b>Revenues:</b>				
Property Taxes	\$ 0	\$ 84,779	\$ 0	\$ 84,779
Intergovernmental	373,449	0	0	373,449
Charges for Services	0	0	4,023	4,023
Investment Income	20,055	7,837	55,586	83,478
<b>Total Revenues</b>	<b>393,504</b>	<b>92,616</b>	<b>59,609</b>	<b>545,729</b>
<b>Expenditures:</b>				
Public Safety	390,692	0	0	390,692
Culture and Recreation	22,605	6,162	0	28,767
Capital Outlay:				
General Government	0	77,652	0	77,652
Debt Service:				
Principal	0	88,000	0	88,000
Interest	0	67,034	0	67,034
<b>Total Expenditures</b>	<b>413,297</b>	<b>238,848</b>	<b>0</b>	<b>652,145</b>
Excess/(Deficiency) of Revenues Over Expenditures	(19,793)	(146,232)	59,609	(106,416)
<b>Other Financing Sources/(Uses):</b>				
Transfers In	59,950	5,000	0	64,950
Transfers Out	(25,000)	0	(20,000)	(45,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>34,950</b>	<b>5,000</b>	<b>(20,000)</b>	<b>19,950</b>
<b>Net Change in Fund Balances</b>	<b>15,157</b>	<b>(141,232)</b>	<b>39,609</b>	<b>(86,466)</b>
Fund Balances - July 1, 2018, As Restated	669,838	601,512	991,476	2,262,826
Fund Balances - June 30, 2019	\$ 684,995	\$ 460,280	\$ 1,031,085	\$ 2,176,360

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Schedule 6

CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2019

	Community Development Fund	Drug Forfeiture Fund	Special Recreation Programs Fund	Semprebou Fund	Justice Center Fund	Total
<b>ASSETS</b>						
Cash	\$ 2,839	\$ 3,724	\$ 0	\$ 236,943	\$ 0	\$ 243,506
Investments	0	79,415	0	621,703	0	701,118
Due from Other Funds	0	0	23,055	0	0	23,055
Total Assets	\$ 2,839	\$ 83,139	\$ 23,055	\$ 858,646	\$ 0	\$ 967,679
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 3,326	\$ 0	\$ 3,326
Due to Other Funds	0	15,933	0	263,425	0	279,358
Total Liabilities	0	15,933	0	266,751	0	282,684
Fund Balances:						
Restricted	2,839	67,206	0	591,895	0	661,940
Assigned	0	0	23,055	0	0	23,055
Total Fund Balances	2,839	67,206	23,055	591,895	0	684,995
Total Liabilities and Fund Balances	\$ 2,839	\$ 83,139	\$ 23,055	\$ 858,646	\$ 0	\$ 967,679

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Schedule 7

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, 2019

	Community Development Fund	Drug Forfeiture Fund	Special Recreation Programs Fund	Sempbron Fund	Justice Center Fund	Total
Revenues:						
Intergovernmental	\$ 0	\$ 5,219	\$ 0	\$ 0	\$ 368,230	\$ 373,449
Investment Income	0	6,652	0	13,403	0	20,055
Total Revenues	0	11,871	0	13,403	368,230	393,504
Expenditures:						
Public Safety	0	22,462	0	0	368,230	390,692
Culture and Recreation	0	0	0	22,605	0	22,605
Total Expenditures	0	22,462	0	22,605	368,230	413,297
Excess/(Deficiency) of Revenues Over Expenditures	0	(10,591)	0	(9,202)	0	(19,793)
Other Financing Sources/(Uses):						
Transfers In	0	0	0	59,950	0	59,950
Transfers Out	0	0	0	(25,000)	0	(25,000)
Total Other Financing Sources/(Uses)	0	0	0	34,950	0	34,950
Net Change in Fund Balances	0	(10,591)	0	25,748	0	15,157
Fund Balances - July 1, 2018	2,839	77,797	23,055	566,147	0	669,838
Fund Balances - June 30, 2019	\$ 2,839	\$ 67,206	\$ 23,055	\$ 591,895	\$ 0	\$ 684,995

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Schedule 8

CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2019

	Shade Tree Improvement Fund	TIF Fund	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 31,525	\$ 31,525
Restricted Cash Equivalents	0	375,385	375,385
Due from Other Funds	<u>21,190</u>	<u>41,482</u>	<u>62,672</u>
Total Assets	<u>\$ 21,190</u>	<u>\$ 448,392</u>	<u>\$ 469,582</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts Payable	\$ <u>0</u>	\$ <u>9,302</u>	\$ <u>9,302</u>
Total Liabilities	<u>0</u>	<u>9,302</u>	<u>9,302</u>
Fund Balances:			
Restricted	0	439,090	439,090
Assigned	<u>21,190</u>	<u>0</u>	<u>21,190</u>
Total Fund Balances	<u>21,190</u>	<u>439,090</u>	<u>460,280</u>
Total Liabilities and Fund Balances	<u>\$ 21,190</u>	<u>\$ 448,392</u>	<u>\$ 469,582</u>

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Schedule 9

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, 2019

	Shade Tree Improvement Fund	TIF Fund	Total
Revenues:			
Property Taxes	\$ 0	\$ 84,779	\$ 84,779
Investment Income	<u>0</u>	<u>7,837</u>	<u>7,837</u>
Total Revenues	<u>0</u>	<u>92,616</u>	<u>92,616</u>
Expenditures:			
Culture and Recreation	6,162	0	6,162
Capital Outlay:			
General Government	0	77,652	77,652
Debt Service:			
Principal	0	88,000	88,000
Interest	<u>0</u>	<u>67,034</u>	<u>67,034</u>
Total Expenditures	<u>6,162</u>	<u>232,686</u>	<u>238,848</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(6,162)</u>	<u>(140,070)</u>	<u>(146,232)</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	(1,162)	(140,070)	(141,232)
Fund Balances - July 1, 2018	<u>22,352</u>	<u>579,160</u>	<u>601,512</u>
Fund Balances - June 30, 2019	<u>\$ 21,190</u>	<u>\$ 439,090</u>	<u>\$ 460,280</u>

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Schedule 10

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 JUNE 30, 2019

	Keith Fund	Brusa Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 0	\$ 91,522	\$ 91,522
Investments	<u>17,297</u>	<u>0</u>	<u>17,297</u>
Total Assets	<u>\$ 17,297</u>	<u>\$ 91,522</u>	<u>\$ 108,819</u>
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:			
Accounts Payable	\$ 0	\$ 800	\$ 800
Due to Other Funds	<u>270</u>	<u>0</u>	<u>270</u>
Total Liabilities	<u>270</u>	<u>800</u>	<u>1,070</u>
Net Position:			
Restricted:			
Held in Trust for Other Purposes	<u>17,027</u>	<u>90,722</u>	<u>107,749</u>
Total Net Position	<u>17,027</u>	<u>90,722</u>	<u>107,749</u>
Total Liabilities and Net Position	<u>\$ 17,297</u>	<u>\$ 91,522</u>	<u>\$ 108,819</u>

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Schedule 11

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

	<u>Keith Fund</u>	<u>Brusa Fund</u>	<u>Total</u>
Additions:			
Investment Income	\$ <u>201</u>	\$ <u>94</u>	\$ <u>295</u>
Total Additions	<u>201</u>	<u>94</u>	<u>295</u>
Deductions:			
Miscellaneous	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Total Deductions	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Change in Net Position	201	(1,406)	(1,205)
Net Position - July 1, 2018	<u>16,826</u>	<u>92,128</u>	<u>108,954</u>
Net Position - June 30, 2019	<u>\$ <u>17,027</u></u>	<u>\$ <u>90,722</u></u>	<u>\$ <u>107,749</u></u>

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CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 SPECIAL FUND  
 JUNE 30, 2019

	<u>Special Fund</u>	<u>Donations Fund</u>	<u>Reappraisal Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Receivables	\$ 173,774	\$ 0	\$ 0	\$ 173,774
Due from Other Funds	<u>10,676</u>	<u>14,573</u>	<u>341,917</u>	<u>367,166</u>
Total Assets	<u>\$ 184,450</u>	<u>\$ 14,573</u>	<u>\$ 341,917</u>	<u>\$ 540,940</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 1,328	\$ 0	\$ 0	\$ 1,328
Accrued Payroll and Benefits Payable	<u>1,480</u>	<u>0</u>	<u>0</u>	<u>1,480</u>
Total Liabilities	<u>2,808</u>	<u>0</u>	<u>0</u>	<u>2,808</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable Grants	<u>149,208</u>	<u>0</u>	<u>0</u>	<u>149,208</u>
Total Deferred Inflows of Resources	<u>149,208</u>	<u>0</u>	<u>0</u>	<u>149,208</u>
<u>FUND BALANCES</u>				
Restricted	0	12,773	0	12,773
Assigned	<u>32,434</u>	<u>1,800</u>	<u>341,917</u>	<u>376,151</u>
Total Fund Balances	<u>32,434</u>	<u>14,573</u>	<u>341,917</u>	<u>388,924</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 184,450</u>	<u>\$ 14,573</u>	<u>\$ 341,917</u>	<u>\$ 540,940</u>

See Disclaimer in Accompanying Independent Auditor's Report.

Schedule 13

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 SPECIAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Fund	Donations Fund	Reappraisal Fund	Total
<b>Revenues:</b>				
Intergovernmental	\$ 273,887	\$ 0	\$ 28,220	\$ 302,107
Charges for Services	0	1,800	0	1,800
Permits, Licenses and Fees	12,048	0	0	12,048
Donations	57,498	675	0	58,173
Other	2,500	0	0	2,500
<b>Total Revenues</b>	<b>345,933</b>	<b>2,475</b>	<b>28,220</b>	<b>376,628</b>
<b>Expenditures:</b>				
General Government	79,701	419	2,240	82,360
Public Safety	86,098	0	0	86,098
Culture and Recreation	8,100	551	0	8,651
Capital Outlay:				
General Government	189,632	0	0	189,632
Culture and Recreation	14,806	2,793	0	17,599
Debt Service:				
Principal	21,429	0	0	21,429
Interest	1,188	0	0	1,188
<b>Total Expenditures</b>	<b>400,954</b>	<b>3,763</b>	<b>2,240</b>	<b>406,957</b>
Excess/(Deficiency) of Revenues Over Expenditures	(55,021)	(1,288)	25,980	(30,329)
<b>Other Financing Sources:</b>				
Transfers In	39,757	0	0	39,757
<b>Total Other Financing Sources</b>	<b>39,757</b>	<b>0</b>	<b>0</b>	<b>39,757</b>
<b>Net Change in Fund Balances</b>	<b>(15,264)</b>	<b>(1,288)</b>	<b>25,980</b>	<b>9,428</b>
Fund Balances - July 1, 2018	47,698	15,861	315,937	379,496
<b>Fund Balances - June 30, 2019</b>	<b>\$ 32,434</b>	<b>\$ 14,573</b>	<b>\$ 341,917</b>	<b>\$ 388,924</b>

See Disclaimer in Accompanying Independent Auditor's Report.

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

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
www.sullivanpowers.com

Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Howitt, 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, 2019, 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 6, 2019.

***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.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Members of The American Institute and Vermont Society of Certified Public Accountants

City of Barre, Vermont

-2-

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2019-1, that we consider to be a significant deficiency.

***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 6, 2019.

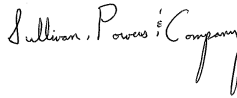
***City of Barre, Vermont's Response to Deficiency in Internal Control***

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 6, 2019  
Montpelier, Vermont  
VT Lic. #92-000180



CITY OF BARRE, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2019

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2019-1 Unearned Revenue

*Criteria:*

Internal controls should be in place to ensure that revenues are recorded in the proper fiscal year. Revenues should be recorded in the year which they are earned rather than when the payment is received.

*Condition:*

The City did not have controls in place to ensure all revenues were recorded in the proper fiscal year. The City recorded rental registration fees based on when the payments were received rather than the year they were earned.

*Cause:*

Unknown.

*Effect:*

The City's General Fund fund balance and unearned revenue balances were incorrect.

*Recommendation:*

We recommend that the City implement controls to ensure that revenues are recorded in the proper 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 6, 2019

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

Please find the response to the material weaknesses below.

Deficiencies in Internal Control:

Material Weaknesses:

2019-01 Unearned Revenue

**Criteria:** Internal controls should be in place to ensure that revenues are recorded in the proper fiscal year. Revenues should be recorded in the year which they are earned rather than when the payment is received.

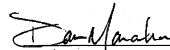
**Condition:** The City does not have internal controls in place to ensure all revenues were recorded in the proper fiscal year. The City recorded rental registration fees based on when the payments were received rather than the year they were earned.

**Cause:** Unknown.

**Effect:** The City's General Fund fund balance and unearned revenue balances were incorrect.

**Recommendation:** We recommend that the City implement controls to ensure that revenues are recorded in the proper fiscal year.

**Response:** The City recognizes this issue and will implement controls to ensure all revenues are recorded in the proper fiscal year.

  
Dawn Monahan  
Finance Director

Date: 12-6-19

**GENERAL FUND BUDGET TO ACTUAL**

<b>REVENUES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>General Tax Revenue:</b>			
General Taxes	8,075,455	8,170,698	95,243
Washington County Tax	38,739	38,739	-
Voter Approved Assistance	142,901	142,901	-
CV Public Safety Authority	-	31,800	31,800
<b>Total General Tax Revenue</b>	<b>8,257,095</b>	<b>8,384,138</b>	<b>127,043</b>
<b>Business Licenses:</b>			
Liquor Licenses	3,600	3,445	(155)
Miscellaneous Licenses	1,700	1,002	(698)
Restaurant Licenses	3,800	3,450	(350)
Taxicab and Driver Licenses	1,000	2,760	1,760
Theater Licenses	250	240	(10)
Trucking, Rubbish and Waste	4,200	4,570	370
Entertainment Licenses	3,800	4,154	354
Video Machine Licenses	1,300	665	(635)
<b>Total Business Licenses</b>	<b>19,650</b>	<b>20,286</b>	<b>636</b>
<b>Payment in Lieu of Taxes:</b>			
VHFA	4,000	-	(4,000)
Capstone	21,000	22,108	1,108
Barre Housing	60,000	51,200	(8,800)
State of Vermont	215,000	222,988	7,988
<b>Total Payment in Lieu of Taxes</b>	<b>300,000</b>	<b>296,296</b>	<b>(3,704)</b>
<b>Fees and Franchises:</b>			
Animal Control Licenses	10,000	7,320	(2,680)
Tax Equalization	-	3,320	3,320
Hold Harmless	-	6,214	6,214
Act 68 Administrative Revenue	12,000	15,972	3,972
Building and Zoning Permits	75,000	46,263	(28,737)
Vehicle Registration	400	352	(48)
Delinquent Tax Collector Fees	42,000	38,322	(3,678)
Meters	115,000	97,149	(17,851)
Green Mountain Passports	100	48	(52)
Parking Permits	72,000	86,489	14,489
Marriage Licenses	700	564	(136)
Miscellaneous Income	3,500	5,086	1,586
Police Department Fees	4,000	4,410	410
Recording Fees	60,000	53,742	(6,258)

<b>REVENUES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Recreation Fees	400	1,506	1,106
Swimming Pool Admissions	12,500	12,738	238
Concession Fees	2,500	-	(2,500)
Vault Fees	1,000	934	(66)
Cell Tower Fees	110,760	107,198	(3,562)
Fire Alarm Maintenance Fees	9,000	13,650	4,650
Rental Property Registration	95,000	97,954	2,954
Delinquent Rental Permits	1,000	1,281	281
Tax Stabilization Fees	-	-	-
Burn Permits	3,500	3,585	85
Credit Card Processing Fees	2,000	1,949	(51)
FD Public Report Fee	-	-	-
EV Charging Stations	100	649	549
Total Fees and Franchises	632,460	606,695	(25,765)
<b>Fines and Penalties:</b>			
City Ordinance Violations	1,000	3,735	2,735
Penalties and Interest on Miscellaneous Fines	3,000	2,846	(154)
Delinquent Tax Interest	37,000	26,094	(10,906)
Traffic Court	2,000	2,689	689
Parking Tickets	65,000	33,997	(31,003)
Inspection Fines and Penalties	100	-	(100)
Total Fines and Penalties	108,100	69,361	(38,739)
<b>Federal and State Aid:</b>			
State Flood Reimbursement	-	-	-
State Highway Aid	137,000	136,761	(239)
DRE Grant	-	1,215	1,215
Community Outreach Advocate	-	4,987	4,987
State SUI Grand	60,000	75,000	15,000
Police Federal -OVW - Circle	34,000	41,825	7,825
Total Federal and State Aid	231,000	259,788	28,788
<b>Rents and Leases:</b>			
Auditorium Rental	60,000	59,102	(898)
Pro Shop Rental	-	-	-
Alumni Hall Rental/Lease	18,000	16,600	(1,400)
BOR Rents and Leases	195,000	158,935	(36,065)
Special Projects - Custodial Fees	5,000	13,044	8,044
Miscellaneous Rents	7,000	1,268	(5,732)
Total Rents and Leases	285,000	248,949	(36,051)



<b>REVENUES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>Charges for Services:</b>			
Williston Ambulance Billing	25,000	24,413	(587)
First Branch Ambulance Billing	6,000	9,216	3,216
White River Ambulance Billing	32,500	36,613	4,113
East Montpelier Ambulance Billing	5,000	10,148	5,148
Ambulance Income - Lift Assist	550,000	474,439	(75,561)
Enterprise Funds	903,887	903,887	-
City Report - School	2,500	2,500	-
Operation/Maintenance - Jail	18,000	15,987	(2,013)
Dispatch Services	56,000	49,005	(6,995)
School Resource Officers	138,000	128,774	(9,226)
Special Projects - Police Detail	5,000	20,388	15,388
Special Projects - Fire Detail	5,000	5,895	895
<b>Total Charges for Services</b>	<b>1,746,887</b>	<b>1,681,265</b>	<b>(65,622)</b>
<b>Cemetery Revenue:</b>			
Annual Care	-	100	100
Rents	4,600	4,435	(165)
Trust Fund Interest	20,000	20,000	-
Entombments	1,100	350	(750)
Foundations	7,000	570	(6,430)
Interments	95,000	65,818	(29,182)
Liner/ Cremation Vaults	1,000	-	(1,000)
Markers/Posts	3,000	1,020	(1,980)
Tent Setups	1,250	625	(625)
Lot sales	24,000	17,590	(6,410)
Tours/DVD Sales	1,800	945	(855)
<b>Total Cemetery Revenue</b>	<b>158,750</b>	<b>111,453</b>	<b>(47,297)</b>
<b>Miscellaneous Revenue:</b>			
Interest Income	5,500	73,620	68,120
Transfer from Other Fund	190,425	190,785	360
Limelite Settlement	-	4,800	4,800
Semprebon VCF Trust Acct - Income	50,000	59,950	9,950
<b>Total Miscellaneous Revenue</b>	<b>245,925</b>	<b>329,155</b>	<b>83,230</b>
<b>Total Revenues</b>	<b>11,984,867</b>	<b>12,007,386</b>	<b>22,519</b>

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>Expenditures</b>			
<b>Administrative and General:</b>			
Personnel Services	(8,000)	(6,038)	1,962
FICA	(612)	(463)	149
City Council Expenses	(10,000)	(14,218)	(4,218)
Telephone	(150)	(178)	(28)
Office Machine Maintenance	(3,500)	(9,571)	(6,071)
Annual Audit	(34,700)	(52,396)	(17,696)
City Report	(5,000)	(3,638)	1,362
Dues and Membership Fees	(24,500)	(24,275)	225
Holiday Observance	-	(2,758)	(2,758)
Postage Meter Contract	(1,800)	(1,581)	219
Advertising and Printing	(9,000)	(12,922)	(3,922)
Office Machine Supplies	(3,000)	(1,038)	1,962
Postage for Meter	(18,000)	(14,222)	3,778
Email Licenses	(1,859)	-	1,859
City Hall Network HW/Expenses	-	(858)	(858)
City Hall Printer Expenses	(9,414)	(5,866)	3,548
<b>Total Administrative and General</b>	<b>(129,535)</b>	<b>(150,022)</b>	<b>(20,487)</b>
<b>Assessor:</b>			
Personnel Services	(50,709)	(50,725)	(16)
FICA	(3,879)	(4,028)	(149)
Training and Development	(300)	(106)	194
Telephone	(700)	(705)	(5)
SW License Fees	(5,500)	(4,717)	783
Advertising/Printing	(400)	(278)	122
Office Supplies	(1,000)	(294)	706
Office Equipment	(500)	-	500
Computer Equipment	(500)	-	500
Contracted Services	(46,080)	(41,000)	5,080
<b>Total Assessor</b>	<b>(109,568)</b>	<b>(101,853)</b>	<b>7,715</b>
<b>Legal Expenses:</b>			
Professional Services - City Attorney	(15,000)	(21,759)	(6,759)
Professional Services - Labor	(5,000)	(7,188)	(2,188)
Contract Negotiations	(15,000)	(12,475)	2,525
<b>Total Legal Expenses</b>	<b>(35,000)</b>	<b>(41,422)</b>	<b>(6,422)</b>
<b>City Manager:</b>			
Personnel Services	(194,924)	(203,098)	(8,174)
FICA	(14,912)	(15,253)	(341)
IT Support Contract	(6,000)	(1,323)	4,677

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Website Vendor Maintenance	(1,000)	(1,250)	(250)
Network HW/SW Expenses	-	(567)	(567)
Training and Development	(2,000)	(634)	1,366
Special Projects Manager	(2,000)	(211)	1,789
Secure Shred	(700)	(585)	115
Telephone	(2,250)	(2,971)	(721)
Dues and Membership Fees	(1,500)	(85)	1,415
Advertising and Printing	(500)	(1,087)	(587)
Car Maintenance and Supplies	(2,560)	-	2,560
Office Supplies and Equipment	(3,000)	(1,827)	1,173
Computer Equipment and Software	-	(911)	(911)
Total City Manager	(231,346)	(229,802)	1,544
Finance:			
Personnel Services	(170,349)	(207,078)	(36,729)
Overtime Allowance	(4,000)	(2,768)	1,232
Director of Finance	(75,000)	(included above)	75,000
FICA	(19,075)	(15,706)	3,369
Consultant Fees	(1,500)	(7,375)	(5,875)
Training and Development	(500)	(728)	(228)
Travel and Meals	(300)	-	300
Telephone	(800)	(813)	(13)
Equipment Contracts	(1,400)	(1,461)	(61)
Advertising and Printing	(1,000)	(1,778)	(778)
Computer Maintenance	(750)	(413)	338
Computer Supplies	(1,000)	-	1,000
Computer Forms	(3,000)	(1,362)	1,638
Office Supplies	(3,000)	(1,473)	1,527
Computer Equipment and Software	(2,500)	(4,811)	(2,311)
Annual Disaster Recovery Fee	(500)	(546)	(46)
Total Finance	(284,674)	(246,312)	38,363
Elections:			
Personnel Services	(5,500)	(4,942)	558
Program Materials	(5,000)	(4,768)	232
BCA Expenses	(500)	(296)	204
Total Elections	(11,000)	(10,006)	994
Clerk's Office:			
Personnel Services	(130,560)	(126,527)	4,033
Overtime Allowance	(1,000)	(101)	899
FICA	(10,064)	(9,548)	516

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Training and Development	(500)	(329)	171
Travel and Meals	(200)	(105)	95
Telephone	(1,300)	(1,636)	(336)
Office Machines Maintenance	(300)	-	300
Recording of Records	(14,000)	(13,369)	631
Advertising	(2,500)	(558)	1,942
Credit Card Service Charges	(3,000)	(2,761)	239
Office Supplies	(2,500)	(1,833)	667
Program Materials	(4,000)	(3,508)	492
Computer Equipment and Software	(2,162)	(2,434)	(272)
Total Clerk's Office	(172,086)	(162,709)	9,377
<b>Animal Control:</b>			
Personnel Services and FICA	(3,750)	(2,915)	835
Humane Society/Contract ACO Fees	(3,750)	(5,870)	(2,120)
Total Animal Control	(7,500)	(8,785)	(1,285)
<b>Fire Department:</b>			
Personnel Services	(1,204,108)	(1,218,742)	(14,634)
Payroll Reimbursement	-	48,466	48,466
Comp Time OT	(4,500)	(34,112)	(29,612)
Overtime (Embedded)	(40,500)	(125,959)	(85,459)
Overtime - Amb Coverage (Full-Time)	(85,500)	(53,980)	31,520
Overtime - Fire Coverage - OT and PT	(27,000)	(25,748)	1,252
Vacation Buy Back	(7,200)	-	7,200
Fire Training and Development (OT Labor Only)	(15,000)	(17,786)	(2,786)
Training (Call Force; Incl Shift Coverage)	(8,100)	(2,514)	5,586
Ambulance Coverage PT	(7,200)	(1,363)	5,837
Fire Coverage PT	(3,000)	(1,739)	1,261
Educational Incentive	(10,429)	-	10,429
FICA	(113,381)	(110,547)	2,834
Consultant Fees	(1,000)	(800)	200
Legal Claim Deductibles	(1,000)	(1,813)	(813)
Ambulance Revenue Tax	(18,150)	(14,892)	3,258
Training and Development	(2,500)	(4,429)	(1,929)
Travel and Meals	(1,000)	(1,498)	(498)
Telephone	(4,200)	(4,710)	(510)
Cell Phones/Air cards	(3,000)	(5,385)	(2,385)
Dues and Membership Fees	(2,500)	(1,862)	638
Advertising/Printing	(500)	-	500

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Physicals	(5,000)	(8,995)	(3,995)
Breathing Apparatus	(5,000)	(5,601)	(601)
Fire Hose	(5,000)	(1,139)	3,861
Radios and Pagers	(8,000)	(1,221)	6,779
Fleet Maintenance	(30,000)	(44,186)	(14,186)
Radio Maintenance	(3,000)	(5,092)	(2,092)
Fire Alarm Maintenance and Boxes	(500)	(195)	305
Secure Vacant Property	(1,000)	(390)	610
Gas (Generators, saws, pumps, etc.)	(500)	(119)	381
Vehicle Fuel	(20,000)	(18,217)	1,783
Clothing	(8,500)	(8,155)	345
Safety Equipment	(15,000)	(15,967)	(967)
Footwear	(2,500)	(3,031)	(531)
Dry Cleaning	(900)	(549)	351
FD Building Security Equipment	-	(3,343)	(3,343)
Office Supplies	(7,000)	(5,086)	1,914
Medical Supplies	(30,000)	(22,570)	7,430
Oxygen Supplies	(2,000)	(1,457)	543
Training Supplies	(1,000)	(217)	783
Defibrillator Preventative Maintenance	(7,000)	(3,953)	3,047
Fire Prevention Program Material	(500)	(544)	(44)
Fire Investigation Material	(500)	(319)	181
Email Accounts	(1,667)	-	1,667
Computer Software	(22,000)	(13,858)	8,142
Computer Replacement	(2,150)	(791)	1,359
Office Equipment Leases	(4,500)	-	4,500
<b>Total Fire Department</b>	<b>(1,742,985)</b>	<b>(1,744,408)</b>	<b>(1,423)</b>
<b>City Hall Maintenance:</b>			
Personnel Services	(20,750)	(16,202)	4,548
Overtime	-	(683)	(683)
FICA	(1,587)	(1,246)	341
City Hall Electricity	(10,900)	(5,426)	5,474
City Hall Solar Project	(8,220)	(7,487)	733
Rubbish Removal	(2,500)	(2,584)	(84)
Water and Sewer	(3,300)	(2,869)	431
City Hall Improvements and Repairs	(25,000)	(34,853)	(9,853)
Fuel Oil	(40,000)	(42,080)	(2,080)
Clothing	(550)	(444)	106
Footwear	(84)	(75)	9
Custodial Supplies	(2,500)	(2,118)	382
Building and Grounds Supplies	(2,500)	(2,416)	84
<b>Total City Hall Maintenance</b>	<b>(117,891)</b>	<b>(118,483)</b>	<b>(592)</b>

EXPENDITURES	FY 19 BUDGET	FY 19 ACTUAL Audited	VARIANCE FAVORABLE/ (UNFAVORABLE)
Meters:			
Personnel Services	(72,086)	(57,923)	14,163
FICA	(5,515)	(4,251)	1,264
Electricity - Merchants Row	(600)	(575)	25
Electricity - Pearl St	(800)	(521)	279
EVCS Maintenance	(2,240)	(1,120)	1,120
Towing Fees	-	(3,926)	(3,926)
Advertising /Printing	(500)	-	500
Pager/Air Cards	-	(325)	(325)
Meter Maintenance	(2,500)	(1,039)	1,461
Meter Coin Handling	(1,200)	(799)	401
Clothing	(500)	(180)	320
Footwear	(350)	(175)	175
Meter Supplies	(4,000)	(3,305)	695
Meter Systems Software	(3,900)	(3,442)	458
Program Materials	(1,200)	(998)	202
Meter and Handhelds Replacements	(5,000)	(11,306)	(6,306)
Total Meters	(100,391)	(89,885)	10,506
Police Department:			
Payroll Reimbursement	-	3,400	3,400
Personnel Base Salary	(1,271,846)	(1,296,310)	(24,464)
O/T Training Embedded	-	(739)	(739)
O/T P/R 1st Shift Embedded	(36,000)	(37,449)	(1,449)
O/T P/R 2nd Shift Embedded	(31,500)	(35,400)	(3,900)
O/T P/R 3rd Shift Embedded	(34,200)	(56,277)	(22,077)
O/T P/R	(22,500)	(47,457)	(24,957)
O/T P/R 2%	(10,800)	(43,594)	(32,794)
O/T P/R 3%	(9,000)	(23,343)	(14,343)
Training Payroll	(15,750)	(33,361)	(17,611)
Special Staff (Bike Patrol )	(25,000)	(10,438)	14,562
Part-Time Police Officers	(18,000)	(41,474)	(23,474)
Educational Incentive	(3,800)	(4,700)	(900)
FICA	(113,097)	(121,479)	(8,382)
Professional Services - Legal	(1,000)	-	1,000
Consultant Fees	(2,000)	(700)	1,300
Training and Development	(3,000)	(6,195)	(3,195)
Travel and Meals	(1,000)	(1,498)	(498)
Telephone	(1,800)	(1,349)	451
Computer Access	(5,600)	(5,860)	(260)
Office Machines Maintenance	(6,750)	(2,680)	4,070
Advertising	(500)	(124)	376

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Lock-up Meals	(3,000)	(3,398)	(398)
Physicals	(500)	(1,123)	(623)
Cell Phones	(5,000)	(8,215)	(3,215)
Vehicle Maintenance	(25,000)	(24,404)	596
Taser Assurance Program	(3,900)	(7,758)	(3,858)
Bike Maintenance	(2,000)	-	2,000
Radio Maintenance	(2,000)	-	2,000
Building/Grounds Maintenance	-	(2,008)	(2,008)
Vehicle Fuel	(25,000)	(28,776)	(3,776)
Clothing	(5,000)	(4,825)	175
Safety Equipment	(6,000)	(6,521)	(521)
Ammunition	(6,000)	(5,306)	694
Footwear	(3,300)	(1,896)	1,404
Dry Cleaning	(6,500)	(4,985)	1,515
PD Building Security Equipment	-	(4,050)	(4,050)
Office Supplies	(4,000)	(4,952)	(952)
Training Supplies	(1,500)	(869)	631
Juvenile Program	(500)	-	500
Investigational Materials	(4,000)	(4,309)	(309)
Lock-up Materials	(2,500)	(3,503)	(1,003)
Computer Equipment/Software	(3,500)	(3,026)	474
Machine/Equipment Outlay	(2,500)	-	2,500
Radios	(500)	(166)	334
<b>Total Police Department</b>	<b>(1,725,343)</b>	<b>(1,887,117)</b>	<b>(161,774)</b>
<b>Dispatch Services:</b>			
Base Salary, inc Longevity & Holiday	(350,211)	(347,008)	3,203
Overtime 1st shift Embedded	(31,500)	(24,245)	7,255
Overtime 2nd shift Embedded	(22,500)	(17,357)	5,143
Overtime 3rd shift Embedded	(15,750)	(15,198)	552
Dispatcher O/T P/R	(7,200)	(7,128)	72
Dispatcher O/T P/R 2nd Shift	(4,500)	(6,899)	(2,399)
Dispatcher O/T P/R 3rd Shift	(1,800)	(2,788)	(988)
Dispatcher Training P/R	(3,600)	(1,136)	2,464
Dispatcher Training PT	(900)	-	900
Part-Time Dispatchers	(5,000)	(25,984)	(20,984)
Incentive Pay	-	(400)	(400)
FICA	(35,946)	(32,476)	3,470
Training/Development	(2,000)	(269)	1,731
Travel/Meals	(500)	(170)	330
Telephone	(3,900)	(2,906)	994
Computer Access	(8,400)	(8,415)	(15)
Office Machine Maintenance	(2,250)	(1,174)	1,076

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Radio Maintenance	(1,000)	(6,874)	(5,874)
Office Supplies/Equipment	(3,500)	(2,332)	1,168
Dispatch Capital Transfer	(20,000)	-	20,000
Dispatch Center Console Maintenance	(1,750)	(2,619)	(869)
Computers	(2,500)	-	2,500
Total Dispatch Services	(524,707)	(505,378)	19,329
Street Lighting:			
Electricity	(132,750)	(134,864)	(2,114)
Enterprise Aly Street Lights	-	(1,181)	(1,181)
Total Street Lighting	(132,750)	(136,045)	(3,295)
Traffic Control:			
Traffic Light Electricity	(8,000)	(6,332)	1,668
Traffic Light Maintenance	(10,000)	(6,923)	3,077
Total Traffic Control	(18,000)	(13,255)	4,745
Aldrich Library:			
Aldrich Library	(211,000)	(211,000)	-
Total Library	(211,000)	(211,000)	-
Facilities:			
Personnel Services	(63,441)	(65,323)	(1,882)
FICA	(4,853)	(4,665)	188
Electricity - 135 N. Main St	-	(1,906)	(1,906)
Electricity - Pool	(2,500)	(874)	1,626
Water and Sewer	(10,000)	(16,071)	(6,071)
Fleet Maintenance	(2,500)	(2,078)	422
Field Maintenance	(3,500)	(6,586)	(3,086)
Pool and Building Maintenance	(18,000)	(15,778)	2,222
Fuel - 135 N. Main St	-	(3,317)	(3,317)
Vehicle Fuel	(2,500)	(4,159)	(1,659)
Clothing	(400)	(505)	(105)
Footwear	(168)	-	168
Office Supplies	(550)	(397)	153
Computer Equipment/Software	-	(1,048)	(1,048)
Machinery and Equipment	(1,500)	(1,474)	26
Total Facilities	(109,912)	(124,181)	(14,269)
Auditorium:			
Personnel Services	(84,361)	(90,856)	(6,495)
Overtime	(2,000)	(483)	1,517
FICA	(6,607)	(6,512)	95



EXPENDITURES	FY 19	FY 19	VARIANCE
	BUDGET	ACTUAL Audited	FAVORABLE/ (UNFAVORABLE)
Electricity	(22,300)	757	23,057
Solar Project	(21,180)	(19,304)	1,876
Rubbish Removal	(6,500)	(6,921)	(421)
Telephone	(2,500)	(2,259)	241
Water and Sewer	(3,750)	(2,706)	1,044
IT	(4,500)	(4,483)	17
Building and Grounds Maintenance	(30,000)	(33,221)	(3,221)
Alumni Hall Maintenance	(10,000)	(7,681)	2,319
Fuel Oil	(30,000)	(38,885)	(8,885)
Propane	(600)	(423)	177
Clothing	(2,000)	(2,357)	(357)
Footwear	(336)	(554)	(218)
Custodial Supplies	(3,500)	(3,858)	(358)
Machinery and Equipment Outlay	(2,250)	(1,893)	357
Total Auditorium	(232,384)	(221,639)	10,745
BOR:			
Personnel Services	(87,611)	(81,936)	5,675
Overtime	(1,500)	(2,354)	(854)
FICA	(6,817)	(7,038)	(221)
Electricity	(40,800)	(15,404)	25,396
Solar Project	(31,752)	(28,956)	2,796
Telephone	(800)	(751)	49
Water and Sewer	(11,700)	(11,482)	218
Building and Grounds Maintenance	(20,000)	(23,879)	(3,879)
Propane	(10,000)	(12,155)	(2,155)
Clothing	(2,150)	(2,252)	(102)
Footwear	(336)	(125)	211
Custodial Supplies	(2,000)	(1,876)	124
Computers	(1,650)	(1,654)	(4)
Supplies and Equipment	(7,500)	(16,728)	(9,228)
Total BOR	(224,616)	(206,590)	18,026
Public Safety Building:			
Personnel Services	(20,750)	(15,487)	5,263
Overtime	-	(279)	(279)
FICA	(1,587)	(1,163)	424
Electricity	(26,775)	(11,121)	15,654
Solar Project	(20,844)	(19,006)	1,838
Rubbish Removal	(3,200)	(3,601)	(401)
Water and Sewer	(3,100)	(3,508)	(408)
Building and Grounds Maintenance	(20,000)	(52,561)	(32,561)
Fuel	(750)	(633)	117

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Propane	(21,500)	(24,152)	(2,652)
Clothing	(550)	(568)	(18)
Footwear	(84)	(75)	9
Custodial Supplies	(5,000)	(3,246)	1,754
Total Public Safety Building	(124,140)	(135,400)	(11,260)
Recreation:			
Personnel Services	(65,392)	(65,488)	(96)
Skate Guard Personnel	(3,000)	(2,343)	657
Pool Personnel	(19,000)	(15,069)	3,931
FICA	(6,685)	(5,970)	715
Training and Development	(750)	(454)	296
Travel and Meals	(200)	(64)	136
Telephone	(1,200)	(879)	321
Dues and Membership Fees	(300)	(175)	125
Advertising and Printing	(850)	(61)	789
Pool Equipment	(1,000)	(218)	782
Tennis Court Equipment	(500)	-	500
Office Supplies	(600)	-	600
Recreation Supplies	(1,000)	(746)	254
Recreation Programs	(1,500)	(650)	850
Computer Purchase	-	(791)	(791)
Total Recreation	(101,977)	(92,908)	9,069
Sanitary Landfill:			
Property Tax	(2,958)	(2,829)	129
CVSWD Assessment	(11,526)	(8,837)	2,689
Total Sanitary Landfill	(14,484)	(11,666)	2,818
Engineering:			
Personnel Services	(189,583)	(138,747)	50,836
Overtime	(4,000)	(12,153)	(8,153)
FICA	(14,809)	(11,350)	3,459
Consultant Fees	(10,000)	-	10,000
Telephone	(1,250)	(2,290)	(1,040)
Office Machine Maintenance	(800)	(6)	794
Engineering Equipment	(4,500)	-	4,500
Radio Maintenance	-	(260)	(260)
Clothing	(150)	-	150
Footwear	(336)	-	336
Office Supplies and Equipment	(4,000)	(1,278)	2,722
Computer Equipment/Software	(2,500)	(882)	1,618
Total Engineering	(231,928)	(166,966)	64,962

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>Permitting, Planning and Inspections:</b>			
Personnel Services	(95,184)	(100,678)	(5,494)
Overtime	(1,000)	(1,835)	(835)
Contracted Services	(10,000)	(4,530)	5,470
FICA	(8,123)	(7,400)	723
Professional Services	(15,000)	(2,573)	12,427
Training and Development	(1,000)	(284)	716
Travel and Meals	(250)	(82)	168
Telephone	(1,500)	(1,081)	419
Dues and Membership Fees	(250)	(65)	185
Advertising and Printing	(3,000)	(1,452)	1,548
Office Supplies	(1,700)	(534)	1,166
Computer Equipment/Software	(6,000)	(6,558)	(558)
<b>Total Permitting, Planning and Inspections</b>	<b>(143,007)</b>	<b>(127,072)</b>	<b>15,935</b>
<b>Community Development:</b>			
Barre Partnership	(65,000)	(65,000)	-
Barre Area Development	(51,744)	(51,744)	-
Main Street Maintenance	(1,000)	(172)	828
<b>Total Community Development</b>	<b>(117,744)</b>	<b>(116,916)</b>	<b>828</b>
<b>Public Parks and Trees - Maintenance:</b>			
Electricity	(650)	(673)	(23)
Tree Removal	(10,000)	(6,193)	3,807
<b>Total Public Parks and Trees - Maintenance</b>	<b>(10,650)</b>	<b>(6,866)</b>	<b>3,784</b>
<b>Street Department - Public Works:</b>			
Overtime	-	(48,754)	(48,754)
Personnel Services	(647,500)	(583,212)	64,288
FICA	(49,534)	(48,221)	1,313
Claims/Deductibles	-	(2,727)	(2,727)
Storm Water Permit	(2,100)	(4,446)	(2,346)
Training and Development	(1,000)	(960)	40
Travel and Meals	(250)	(15)	235
Electricity	(10,000)	(9,922)	78
Rubbish Removal	(4,500)	(3,469)	1,031
Telephone	(1,500)	(1,800)	(300)
SNO - Snow	-	(6,355)	(6,355)
STS - Streets	-	(2,800)	(2,800)
Advertising/Printing	(1,500)	(653)	847
Vehicle Damage	(1,000)	(1,230)	(230)

EXPENDITURES	FY 19	FY 19	VARIANCE
	BUDGET	ACTUAL Audited	FAVORABLE/ (UNFAVORABLE)
Plow Damage	(1,000)	151	1,151
Barricades - Lights	(500)	(931)	(431)
Culverts - Surface Sewer	(12,500)	-	12,500
Guardrails	(3,500)	(22,764)	(19,264)
Tiles and Grates - Surface Sewer	(2,500)	-	2,500
Radio Maintenance	(500)	(260)	240
Building and Grounds Maintenance	(8,000)	(16,010)	(8,010)
Equipment Maintenance - Streets	(40,000)	(46,215)	(6,215)
Snow Equipment Maintenance	(25,000)	(13,175)	11,825
Truck Maintenance - Streets	(30,000)	(84,622)	(54,622)
Bridge Maintenance	(2,500)	-	2,500
Street Painting	(5,000)	(1,913)	3,087
Yard Waste - Fall	-	(174)	(174)
Roadside Mowing	(5,000)	(5,838)	(838)
Fuel Oil - Garage	(25,000)	(24,203)	797
Fuel Reimbursement	-	88,480	88,480
Vehicle Fuel	(45,000)	(132,209)	(87,209)
Bottled Gas	(750)	-	750
Vehicle Grease and Oil	(2,500)	(6,866)	(4,366)
Clothing	(12,000)	(12,782)	(782)
Safety Equipment	(3,500)	(24,969)	(21,469)
Footwear	(2,640)	(2,299)	341
Office Expense	(1,250)	(294)	956
Small Tools	(2,500)	(3,660)	(1,160)
Garage	(7,000)	(31,084)	(24,084)
Supplies SW	(2,000)	(26,091)	(24,091)
Supplies NSC	-	(2,344)	(2,344)
Supplies Surface Sewer	(7,500)	(18,889)	(11,389)
Supplies STS	(7,500)	(13,334)	(5,834)
SNO - Snow (Chains, plow blades, etc.)	(12,500)	(5,694)	6,806
Bituminous Hot Mix - Streets	-	(10,390)	(10,390)
Bituminous Hot Mix - Surface Sew- ers	-	(306)	(306)
Kold Patch - STS - Streets	(3,500)	(11,967)	(8,467)
Salt - Sno	(170,000)	(244,942)	(74,942)
SNO - Snow (Streets) Sand	(7,500)	(6,795)	705
Street and Parking Signs	(5,000)	(3,545)	1,455
Street Light Maintenance	-	5,514	5,514
Total Street Department - Public Works	(1,172,524)	(1,394,984)	(222,460)

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
Cemetery:			
Personnel Services	(143,528)	(109,496)	34,032
Overtime	(500)	(262)	238
FICA	(11,018)	(8,633)	2,385
Training and Development	(100)	(106)	(6)
Travel and Meals	(100)	-	100
Telephone	(1,000)	(1,346)	(346)
Electricity	(500)	(556)	(56)
Veterans Flags	(2,600)	(1,860)	740
Advertising	(600)	(156)	444
Car and Truck Maintenance	(1,500)	(1,077)	423
Hope Maintenance	(1,500)	(555)	945
Building and Grounds Maintenance			
- Elmwood	(5,000)	(3,003)	1,997
Contracted Services	(1,000)	(375)	625
Hope Grounds Maintenance	(16,000)	(7,938)	8,062
St. Monica Buildings & Grounds			
Maintenance	(2,000)	(1,071)	929
Cremation Vaults	(500)	-	500
Grounds and Buildings	(1,500)	(1,555)	(55)
Equipment Maintenance	(2,500)	(2,960)	(460)
Fuel Oil - Office	(1,500)	(803)	697
Vehicle Fuel	(4,500)	(4,862)	(362)
Clothing	(850)	(920)	(70)
Equipment -Safety	(200)	(159)	41
Footwear	(200)	(181)	19
Office Supplies/Equipment	(1,000)	(38)	962
Small Tools	(750)	(653)	97
Cemetery Trust	(7,000)	(5,091)	1,909
Foundations	(2,500)	(2,831)	(331)
Seeds/Trees/Shrubs/Bulbs	(500)	(90)	410
Machine/Equipment	-	(12,998)	(12,998)
Total Cemetery	(210,446)	(169,575)	40,871
Insurance:			
Health Insurance	(1,183,714)	(1,123,819)	59,895
Life Insurance	(41,538)	(39,247)	2,291
Dental Insurance	(23,147)	(31,839)	(8,692)
Consultant Services	-	-	-
Total Insurance	(1,248,399)	(1,194,905)	53,494

<b>EXPENDITURES</b>	<b>FY 19 BUDGET</b>	<b>FY 19 ACTUAL Audited</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
City Pension Plan:			
City Pension Plan	(404,760)	(423,985)	(19,225)
Consultant Services	(2,500)	(3,105)	(605)
Total City Pension Plan	(407,260)	(427,090)	(19,830)
Debt Service:			
Principal Payments	(667,491)	(656,236)	11,255
Interest Expense	(155,124)	(227,301)	(72,177)
Total Debt Service	(822,615)	(883,537)	(60,922)
General Insurance:			
Worker's Compensation	(640,082)	(650,269)	(10,187)
Property and Casualty	(264,616)	(246,594)	18,022
Unemployment Insurance	(16,018)	(10,854)	5,164
Total General Insurance	(920,716)	(907,717)	12,999
Miscellaneous Expenses:			
Washington County Tax	(38,739)	(38,740)	(1)
Voter Approved Assistance	(142,901)	(142,901)	-
CVPSA	-	(31,800)	(31,800)
Total Miscellaneous Expenses	(181,640)	(213,441)	(31,801)
Special Projects:			
Special Projects - FICA	(1,148)	(2,325)	(1,177)
Special Projects - Custodial	(5,000)	(7,840)	(2,840)
Special Projects - Fire	(5,000)	(4,283)	717
Special Projects - Police	(5,000)	(19,715)	(14,715)
Total Special Projects	(16,148)	(34,163)	(18,015)
Miscellaneous Expenses:			
Granite Museum Parking Lot	(14,500)	(14,924)	(424)
Barre Energy Committee	(1,000)	(455)	545
Miscellaneous Expenses	(10,000)	(355)	9,645
BCJC Stipend	-	(6,830)	(6,830)
VT VYCC	(15,000)	(15,000)	-
Semprebon VCF Trust Projects	(100,000)	(59,950)	40,050
Total Miscellaneous Expenses	(140,500)	(97,514)	42,986
Total Expenditures	(11,984,866)	(12,189,611)	(204,745)
Grand Total	1	(182,225)	(182,226)

**PROPERTY LISTS FOR FY19  
Fiscal Year 2018-2019**

**BUILDINGS & LANDS, by DEPARTMENT .....ADDRESS**

**CEMETERY & PARKS DEPARTMENT**

Department office ..... 201 Maple Avenue

**CEMETERIES**

Elmwood Cemetery ..... Washington Street  
 Hope Cemetery ..... Maple Avenue  
 St. Monica’s Cemetery ..... Beckley Street

**PARKS**

City Hall Park, and Soldiers’ and  
 Sailors’ Memorial ..... Washington Street  
 Currier Park ..... Park Street  
 Dente Park and Italian-American  
 Stonecutters Monument ..... Maple Avenue  
 Robert Burns Monument ..... Academy Street  
 Canales Woods ..... Pleasant Street

**CITY HALL**

Municipal Offices and Opera House ..... 6 North Main Street

**BARRE CIVIC CENTER**

Alumni Hall ..... 20 Auditorium Hill  
 BOR Shelter ..... 25 Auditorium Hill  
 Municipal Auditorium ..... 16 Auditorium Hill

**PUBLIC SAFETY BUILDING**

Fire Department ..... 15 Fourth Street  
 Police Department ..... 15 Fourth Street

**RECREATION DEPARTMENT**

Department office ..... 20 Auditorium Hill

**BARRE RECREATION AREA**

Bike Path ..... Fairview Street-Bridge St  
 ..... Depot Square – Granite St.  
 ..... Berlin St –Blackwell St.  
 Rotary Park ..... Parkside Terrace off S Main St.  
 Basketball Courts, Picnic Shelters, Charlie’s Playground 2012  
 Swimming Pool and Tennis Courts

**PLAYGROUNDS**

Farwell Street Recreation Area ..... Farwell Street  
 Garfield Playground ..... Lincoln Avenue  
 Lincoln Recreation Field ..... Camp Street

Mathewson Playground .....	Wellington Street
Nativi Playground .....	River Street
North Barre Skating Rink .....	49 Treatment Plant Road
Tarquinio Recreation Field .....	Farwell Street
Vine Street Playground .....	Vine Street
Wobby Memorial Park .....	15 Fourth Street
<b>SEWER DEPARTMENT</b> .....	12 Burnham Street
<b>STREET DEPARTMENT</b> .....	6 Burnham Street
<b>WASTEWATER TREATMENT PLANT</b> ..	69 Treatment Plant Road
<b>WATER DEPARTMENT</b> .....	4 Burnham Street
<b>WATER STORAGE TANKS</b>	
Bailey Street Storage Tank .....	190 Bailey Street
Pierce Road Storage Tank .....	23 Pierce Road
<b>WATER FILTRATION PLANT</b> .....	164 Reservoir Road
Thurman W. Dix Reservoir Dam .....	Reservoir Road
<b>MISCELLANEOUS PROPERTIES</b>	
<b>PARKING LOTS</b>	
Campbell Parking Lot .....	West Street
Keith Avenue Lot .....	Keith Avenue
Merchants Row Parking Lot .....	Merchants Row
Pearl Street Parking Lot .....	Summer Street
Rinker Parking Lot .....	Seminary Street
South Main Street Parking Lot .....	South Main Street
Tennis Court Parking Lot .....	Boynton Street
<b>OTHER SIGNIFICANT PROPERTIES</b>	
Vacant Lot .....	16 Enterprise Aly
Vacant Lot .....	Elm St.
Vacant Lot .....	213 North Main Street
Sculpture Park .....	219 North Main Street
Vacant Lot .....	225-229 North Main Street
Wheelock Building .....	135 North Main Street
Gunner Brook Mitigation Project .....	Reid St and Harrington
City Cow Pasture .....	Maplewood Avenue
East Montpelier Property .....	US Route 2
McFarland Springs .....	Jockey Hollow, S. Barre Road
Pecks Pond .....	VT Route 63
Vacant building .....	5 Second St
Vacant building .....	38 Willey Street
Vacant building .....	3 Portland Street



**VEHICLE & EQUIPMENT LIST****Fiscal Year 2018-2019**

<b>Department</b>	<b>Year</b>	<b>Make</b>	<b>Model</b>
<b>BCS - CEMETERY</b>			
	2016	Ram 3500	Dump/Plow
	2008	Carry-On	Utility Trailer
	2016	Kubota	Zero Turn Mower
	2016	Kubota	Zero Turn Mower
	2009	Toro	Z Master Pro Lawn Mower
	2016	John Deere	Gator
	2018	Simplicity	Simplicity Prestige Mower
	2018	Simplicity	Simplicity Prestige Mower
	2005	New Holland	Backhoe
	1999	Scagg	Walk Behind Mower
<b>BCS -FACILITIES/RECREATION</b>			
	2016	Ram 3500	Dump/Plow/Sander
	2009	Ford	F150 Truck
	2000	Big Tex	16' Car Hauler
	1973	Zamboni	Ice Resurfacers
	2002	Zamboni	Ice Resurfacers
	2016	Kubota	Zero Turn Mower
	2004	Scagg	Walk Behind Mower
	2004	Scagg	Zero Turn Mower
<b>FIRE</b>			
	2013	Chevrolet	Impala
	2004	Ford	F250 Truck
	2004	Pace	Cargo Trailer
	2006	Pace	Cargo Trailer
	2008	Ford	Ambulance A3
	2009	Ford	Ambulance A1
	2012	International	Ambulance A2
	2016	HME	Ladder Truck T-30
	2010	HME	Pumper E2
	2012	HME	Pumper E1
	1993	Sutphen	Pumper E3
	2007	Chevrolet	Suburban
	2012	Chevrolet	Malibu
	2018	Ford	Explorer
<b>POLICE</b>			
	2017	Nissan	Titan
	2014	GMC	Terrain
	2015	Chevrolet	Equinox
	1986	General	Hummer
	1990	General	Hummer
	2015	Ford	Explorer (pursuit)

2016	Ford	Explorer (pursuit)
2016	Ford	Explorer (pursuit)
2017	Ford	Explorer (pursuit)
2018	Ford	Explorer (pursuit)
2018	Ford	Explorer (pursuit)
2012	Chevrolet	Tahoe
2012	Ford	Fusion
2013	AEP	Speed Cart

## SEWER DEPARTMENT

2017	Camel	Vactor Truck
2009	Osage	Van
2003	C.H.&E	Sewer Pump
2000	Case	580L Back Hoe
1975	Unknown	Utility Trailer

## WASTE WATER TREATMENT

1994	Caterpillar	Loader
1994	Caterpillar	928 Loader
1998	International	Dump

## STREET

1995	International	Dump Truck #37
1998	International	Dump Truck #10
2007	International	Dump Truck #40
2010	International	Dump Truck #24
2010	International	Dump Truck #25
2011	International	Dump Truck #29
2011	International	Dump Truck #30
2017	International	Dump Truck #4
2017	International	Dump Truck #17
2019	International	Dump Truck #38
2012	Ford	F350 Dump Truck #31
2010	Ford	F350 Dump Truck #6
2016	Ford	F250 Truck #5
2000	Bobcat	Skidsteer #1
2009	Bobcat	Skidsteer #2
2011	Bobcat	Skidsteer #3
2000	Volvo	EW 170 Excavator
1986	Fiat	FR-12 loader
2008	Komatsu	Loader
2015	John Deere	Loader
2019	John Deere	Loader
2009	Ingersoll Rand	Compressor
1973	SNO-GO	Snow Blower
1978	SNO-GO	Snow Blower
2014	Falcon	4 Ton Hot Box
2017	Viking-Cives	Street Sweeper
2001	SuperPac	2 Ton Roller
1980	Bryant Jr.	Sidewalk Sander

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	1980	Bryant Jr.	Sidewalk Sander
	1980	Bryant Jr.	Sidewalk Sander
	2000	Homemade	Equipment Trailer
WATER			
	2012	Ford	Fusion
	2000	Case	580 Backhoe
	2002	International	Dump Truck #8
	1986	Ingersoll Rand	Air Compressor
	2012	Chevrolet	Silverado Truck #36
	2016	Ford	F250 Truck #18
	1983	Norma	Trailer
WATER TREATMENT			
	2012	Chevrolet	Silverado Truck
SHARED			
	2001	International	Bucket Truck
	2010	Chevrolet	Tahoe
	1993	GMC	Bucket Truck

**GENERAL ELECTION  
WASHINGTON 3 POLLING PLACE,  
BARRE CITY AUDITORIUM BALLOT: 101  
OFFICIAL RETURN OF VOTES**

VOTED ITEM	Tabulator #1	Tabulator #2	Hand Tally	Totals
<b>FOR US SENATOR</b>				
Folasade Adeluola	8	8		16
Russell Beste	11	7		18
Bruce Busa	3	6		9
Edward S Gilbert Jr	63	58		121
Reid Kane	3	5		8
Brad J Peacock	8	11		19
Bernie Sanders	833	810	3	1646
Jon Switavsky	3	2		5
Lawrence Zupan	406	391		797
Write-ins	3	1		4
Undervotes	24	17		41
Overvotes	3	2		5
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

<b>TO CONGRESS</b>				
Chris Ericson	42	55		97
Laura S Patter	17	26		43
Anya Tynio	398	377		775
Peter Welch	878	834	3	1715
Write-in	1	0		1
Undervotes	30	23		53
Overvotes	2	3		5
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

<b>FOR GOVERNOR</b>				
Trevor Barlow	11	8		19
Chris Ericson	10	13		23
Christine Hallquist	426	435		861
Charles Laramie	5	5		10
Stephen Marx	6	9		15
Emily "Em" Peyton	9	12		21
Phil Scott	874	803	2	1679
Write-in:	12	1		13
Undervotes	14	29	1	44
Overvotes	1	3		4
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

VOTED ITEM	Tabulator #1	Tabulator #2	Hand Tally	Totals
<b>FOR LIEUTENANT GOVERNOR</b>				
Murray Ngoima	14	20		34
Don Turner Jr	621	594	1	1216
David Zuckerman	695	681		1376
Write-in:	1	0		1
Undervotes	36	23	2	61
Overvotes	1	0		1
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

**FOR STATE TREASURER**

Richard Morton	398	394	1	793
Beth Pearce	928	892		1820
Write-in:	1	1		2
Undervotes	41	31	2	74
Overvotes	0	0		0
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

**FOR SECRETARY OF STATE**

Jim Condos	842	784	2	1628
Mary Alice Herbert	39	42		81
H Brook Paige	441	453		894
Write-in:	1	0		1
Undervotes	44	37	1	82
Overvotes	1	2		3
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

**FOR AUDITOR OF ACCOUNTS**

Marina Brown	44	59		103
Doug Hoffer	765	720	2	1487
Richard Kenyon	472	466		938
Write-in:	2	0		2
Undervotes	84	72	1	157
Overvotes	1	1		2
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

**FOR ATTORNEY GENERAL**

TJ Donovan	910	846	1	1757
Rosemarie Jackowski	35	52		87
Janssen Willhoit	367	371		738
Write-in:	2	0		2
Undervotes	52	47	2	101
Overvotes	2	2		4
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

VOTED ITEM	Tabulator #1	Tabulator #2	Hand Tally	Totals
FOR STATE SENATOR - vote for not more than 3				
Ken Alger	495	459		954
Chris S Bradley	395	379	2	776
Ann Cummings	755	700	1	1456
Andrew Perchlik	455	431		886
Anthony Pollina	590	593	1	1184
Dwayne Tucker	470	457	1	928
Barre Wadle	181	162		343
Write-ins	3	1		4
Undervotes	759	770	4	1533
Overvotes	1	2		3
<b>Totals</b>	<b>4104</b>	<b>3954</b>	<b>9</b>	<b>8067</b>

FOR STATE REPRESENTATIVE - vote for not more than 2				
Peter D Anthony	631	583	2	1216
Paul N Poirier	456	438		894
John F Steinman	518	506		1024
Tommy J. Walz	638	591	2	1231
Write-in	3	2		5
Undervotes	486	514	2	1002
Overvotes	4	2		6
Totals	2736	2636	6	5378

FOR PROBATE JUDGE				
Jeffrey P. Kilgore	1064	1017	1	2082
Write-in:	8	3		11
Undervotes	296	297	2	595
Overvotes	0	1		1
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

FOR ASSISTANT JUDGE - vote for not more than 2				
Miriam "Muffie" Conlon	842	813	2	1657
Otto Kinzel	799	771	2	1572
Write-in:	8	8		16
Undervotes	1087	1044	2	2133
Overvotes	0	0		0
<b>Totals</b>	<b>2736</b>	<b>2636</b>	<b>6</b>	<b>5378</b>

FOR STATE'S ATTORNEY				
Rory T Thibault	1134	1089	2	2225
Write-in:	18	7		25
Undervotes	216	222	1	439
Overvotes	0	0		0
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

VOTED ITEM	Tabulator #1	Tabulator #2	Hand Tally	Totals
FOR SHERIFF				
W. Samuel Hill	1130	1103	1	2234
Write-in:	9	3		12
Undervotes	229	212	2	443
Overvotes	0	0		0
<b>Totals</b>	<b>1368</b>	<b>1318</b>	<b>3</b>	<b>2689</b>

FOR HIGH BAILIFF				
Mark Hughes	350	361		711
Marc Poulin	832	785	1	1618
Write-in:	3	1		4
Undervotes	180	165	2	347
Overvotes	3	6		9
Totals	1368	1318	3	2689

## JUSTICE OF THE PEACE - vote for not more than 15

Peter Anthony	860	817	2	1679
Ivana Argenti	655	637	2	1294
Rosemary Averill	666	627	2	1295
Brandon Batham	656	662	2	1320
Tabitha Best	627	611	1	1239
Joan Carrigan	693	696	1	1390
Kimberlie Koalenz-Rosa	601	573	1	1175
Karen Lauzon	707	676	1	1384
Thomas Lauzon	710	657	1	1368
Joanne "Jo" Perreault	642	606	1	1249
Chris Riddell	687	661	1	1349
Anita Ristau	737	722	2	1461
Tess Taylor	728	704	2	1434
William Toborg	603	588	2	1193
Leslie Walz	766	731	2	1499
Write-in:	11	10		21
Undervotes	10166	9791	22	19979
Overvotes	5	1		6
	<b>20520</b>	<b>19770</b>	<b>45</b>	<b>40335</b>

At this Polling Place, the foregoing persons received the number of votes indicated on the pages of this Official Return of Votes.

Carolyn Dawes /S/  
City Clerk/Treasurer

Cheryl Metivier /S/  
Assistant Clerk

November 8, 2018  
Date

**CITY OF BARRE**  
**OFFICIAL ANNUAL CITY, PUBLIC SAFETY AUTHORITY,**  
**AND SCHOOL DISTRICT MEETING RESULTS**  
**MARCH 5, 2019**

\*\*\*OFFICIAL RESULTS \*\*\*

At the Annual City and School District Meeting legally warned and holden in the several wards of the City of Barre, Vermont, on the first Tuesday of March 2019, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to their names/items, respectively, for the several offices and items stated:

Voted Item	Ward I	Ward II	hand tally W2	Ward III	Totals
<b>COUNCILOR</b>					
<b>Two-Year Term</b>					
SUE HIGBY	161	-----	-----	-----	161 ward I
JOHN STEINMAN	170	-----	-----	-----	170 ward I
RENITA MARSHALL	-----	121	0	-----	121 ward II
EDWARD "TEDDY" WASZA-	-----	155	1	-----	156 ward II
ZAK					
RICH MOREY	-----	-----	-----	147	147 ward III
Write-ins	1	2	0	4	7
Defective ballots	0	0	0	0	0
Overvotes	1	0	0	0	1
Undervotes	10	15	0	55	80
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article I-Shall the Barre City Voters authorize a General Fund Budget of \$ 12,528,689 of which an amount not to exceed \$ 8,494,111 is to be raised by local property taxes for the fiscal year July 1, 2019 through June 30, 2020?

Voted Item	WardI	WardIII	hand tally W2	WardIII	Totals
Yes	209	199	1	129	538
No	127	93	0	76	296
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	7	1	0	1	9
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>



Article II-Shall the Barre City Voters authorize the sum of \$ 425,000 for Street Reconstruction and Sidewalk Improvements, and the Capital Improvement Fund?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	291	253	1	165	710
No	48	38	0	41	127
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	4	2	0	0	6
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article III-Shall bonds or notes of the City of Barre in an amount not to exceed Two Million Five Hundred Thousand Dollars (\$2,500,000), subject to reduction from available state and/or federal grants-in-aid, appropriations and reserve funds, be issued for the purpose of financing the cost of making repairs, replacements and upgrades to the waste-water treatment system, public water supply system, and storm water system, the aggregate cost of such improvements estimated to be Two Million Five Hundred Thousand Dollars (\$2,500,000)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	280	246	1	153	680
No	57	45	0	53	155
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	6	2	0	0	8
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article IV-Shall bonds or notes of the City of Barre in an amount not to exceed Five Hundred Sixty Thousand Dollars (\$560,000), subject to reduction from available state and/or federal grants-in-aid, appropriations and reserve funds, be issued for the purpose of financing the cost of making parking lot, public building and Tax Increment Financing District improvements, the aggregate cost of such improvements estimated to be Five Hundred Sixty Thousand Dollars (\$560,000)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	199	178	1	111	489
No	132	111	0	94	337
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	12	4	0	1	17
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article V- Shall the Barre City Voters authorize the expenditure of \$7,500 for the Barre Area Senior Center?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	274	248	1	157	680
No	66	44	0	48	158
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	3	1	0	1	5
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article VI- Shall the Barre City Voters authorize the sum of \$5,000 for the Barre Heritage Festival?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	244	221	1	135	601
No	97	72	0	70	239
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	2	0	0	1	3
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article VII- Shall the Barre City Voters authorize the expenditure of \$2,000 for Circle (formerly Battered Women's Shelter & Services)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	255	239	1	146	641
No	82	52	0	59	193
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	6	2	0	1	9
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article VIII- Shall the Barre City Voters authorize the expenditure of \$ 7,700 for Central Vermont Adult Basic Education (Barre Learning Center)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	235	221	1	139	596
No	104	71	0	66	241
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	4	1	0	1	6
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article IX-Shall the Barre City Voters authorize the expenditure of \$3,000 for the Capstone Community Action, Inc. (formerly Central Vermont Community Action Council)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	222	214	1	129	566
No	116	78	0	76	270
Defective ballots	0	0	0	0	0
Overvotes	5	0	0	0	5
Undervotes		1	0	1	2
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article X-Shall the Barre City Voters authorize the expenditure of \$15,000 for Central Vermont Council on Aging?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	238	231	1	142	612
No	99	57	0	61	217
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	6	5	0	3	14
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XII-Shall the Barre City Voters authorize the expenditure of \$28,000 for Central Vermont Home Health & Hospice?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	261	242	1	163	667
No	78	49	0	41	168
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	4	2	0	2	8
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XII-Shall the Barre City Voters authorize the expenditure of \$1,500 for Community Harvest of Central Vermont?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	163	167	1	100	431
No	172	119	0	102	393
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	8	7	0	4	19
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XIII-Shall the Barre City Voters authorize the expenditure of \$5,000 for Downstreet Housing & Community Development?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	181	170	1	100	452
No	154	117	0	101	372
Defective ballots	0	0	0	0	0
Overvotes	0	1	0	0	1
Undervotes	8	5	0	5	18
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XIV-Shall the Barre City Voters authorize the expenditure of \$3,500 for Family Center of Washington County?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	217	215	1	121	554
No	119	75	0	82	276
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	7	3	0	3	13
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XV-Shall the Barre City Voters authorize the expenditure of \$1,000 for Good Beginnings of Central Vermont?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	208	208	1	113	530
No	127	80	0	88	295
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	8	5	0	5	18
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XVI-Shall the Barre City Voters authorize the expenditure of \$1,500 for Good Samaritan Haven?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	252	226	1	145	624
No	89	65	0	59	213
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	2	2	0	2	6
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XVII-Shall the Barre City Voters authorize the expenditure of \$38,401 for Green Mountain Transit Agency?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	237	223	1	143	604
No	100	67	0	59	226
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	6	3	0	4	13
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XVIII-Shall the Barre City Voters authorize the expenditure of \$2,500 for the Montpelier Senior Activity Center?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	100	114	1	68	283
No	239	173	0	135	547
Defective ballots	0	0	0	0	0
Overvotes	0	1	0	0	1
Undervotes	4	5	0	3	12
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XIX-Shall the Barre City Voters authorize the expenditure of \$500 for OUR House of Central Vermont?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	232	213	1	125	571
No	102	73	0	78	253
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	9	7	0	3	19
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XX-Shall the Barre City Voters authorize the expenditure of \$3,000 for the People's Health & Wellness Clinic?

<u>Voted Item</u>	<u>WardI</u>	<u>WardIII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	249	239	1	141	630
No	86	51	0	64	201
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	8	3	0	1	12
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXI-Shall the Barre City Voters authorize the expenditure of \$9,800 for Project Independence?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	228	218	1	132	579
No	100	71	0	73	244
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	15	4	0	1	20
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXII-Shall the Barre City Voters authorize the expenditure of \$3,000 for the Retired Senior and Volunteer Program (RSVP)?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	221	216	1	134	572
No	112	70	0	68	250
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	10	7	0	4	21
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXIII-Shall the Barre City Voters authorize the expenditure of \$2,500 for the Sexual Assault Crisis Team?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	236	228	1	132	597
No	95	61	0	69	225
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	
Undervotes	12	4	0	5	21
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXIV-Shall the Barre City Voters authorize the expenditure of \$1,000 for the Vermont Association for the Blind & Visually Impaired?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	262	243	1	146	652
No	70	46	0	54	170
Defective ballots	0	0	0	0	0
Overvotes	1	0	0	0	1
Undervotes	10	4	0	6	20
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXV- Shall the Barre City Voters authorize the expenditure of \$3,000 for the Center for Independent Living?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	214	209	1	125	549
No	115	73	0	75	263
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	14	11	0	6	31
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXVI- Shall the Barre City Voters authorize the expenditure of \$2,500 for the Washington County Diversion Program?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	208	195	1	111	515
No	125	91	0	90	306
Defective ballots	0	0	0	0	0
Overvotes	1	0	0	0	1
Undervotes	9	7	0	5	21
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXVII- Shall the Barre City Voters authorize the expenditure of \$10,000 for Washington County Mental Health?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	228	212	1	126	567
No	109	79	0	76	264
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	6	2	0	4	12
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Article XXVIII- Shall the Barre City Voters authorize the expenditure of \$5,000 for Washington County Youth Service Bureau / Boys & Girls Club?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	221	222	1	131	575
No	112	65	0	69	246
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	10	6	0	6	22
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

Central Vermont Public Safety Authority Meeting for at large board member (vote for not more than one) Three-Year Term

Voted Item	WardI	WardII	hand tally		Totals
			W2	WardIII	
KIM CHENEY	244	221	1	154	620
Write-ins	5	1	0	1	7
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	94	71	0	51	216
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

**SCHOOL DISTRICT MEETING**

FOR CITY SCHOOL COMMISSIONER (vote for not more than three) Three-Year Term

Voted Item	WardI	WardII	hand tally		Totals
			W2	WardIII	
ANDREW J MCMICHAEL	207	201	0	146	554
SONYA SPAULDING	251	219	0	151	621
Write-ins - Giuliano Cecchinelli	10	1	0	5	16
Write-ins - Chris Riddell	9	10	0	2	21
Write-ins - other	7	9	0	5	21
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	545	439	0	309	1293
<b>Totals</b>	<b>1029</b>	<b>879</b>	<b>0</b>	<b>618</b>	<b>2526</b>

FOR CITY SCHOOL COMMISSIONER (vote for not more than one) One-Year Term Remaining on Three-Year Term

Voted Item	WardI	WardII	hand tally		Totals
			W2	WardIII	
Write-ins - Chris Riddell	18	8	0	6	32
Write-ins - Giuliano Cecchinelli	1	1	0	1	3
Write-ins - other	9	14	0	7	30
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	315	270	0	192	777
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>0</b>	<b>206</b>	<b>842</b>

ARTICLE I-Shall the School District pay the Chairman of the School Board the sum of \$2,000 per year for his/her services?

Voted Item	WardI	WardII	hand tally		Totals
			W2	WardIII	
Yes	226	212	0	129	567
No	102	77	1	74	254
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	15	4	0	3	22
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>



ARTICLE II-Shall the School District pay each School Commissioner the sum \$1,500 per year for his/her services?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	225	205	0	131	561
No	103	84	1	73	261
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	15	4	0	2	21
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

ARTICLE III-Shall the voters of said Barre City School District vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Yes	223	206	1	123	553
No	108	85	0	79	272
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	12	2	0	4	18
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

**SPAULDING UNION HIGH SCHOOL MEETING - DISTRICT #41  
FOR SPAULDING HIGH SCHOOL**

DISTRICT DIRECTOR (vote for not more than one) Three-Year Term

<u>Voted Item</u>	<u>WardI</u>	<u>WardII</u>	<u>hand tally W2</u>	<u>WardIII</u>	<u>Totals</u>
Write-ins - Chris Riddell	8	3	0	1	12
Write-ins - others	10	9	0	7	26
Defective ballots	0	0	0	0	0
Overvotes	0	0	0	0	0
Undervotes	325	281	1	198	805
<b>Totals</b>	<b>343</b>	<b>293</b>	<b>1</b>	<b>206</b>	<b>843</b>

At the Polling Places of this municipality, the foregoing persons/items received the number of votes indicated on this page of this Official Return of Votes.

Carolyn S. Dawes, Presiding Officer /S/  
Cheryl Metivier, Assistant Clerk /S/

March 6, 2019  
Date

**CITY OF BARRE**  
**BARRE UNIFIED UNION SCHOOL DISTRICT**  
**SPECIAL MEETING ELECTION APRIL 9, 2019**  
**APRIL 9, 2019**  
**OFFICIAL RESULTS**

At the Special School District Meeting legally warned and holden in the City of Barre, Vermont, on the second Tuesday of April 2019, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to their names/items, respectively, for the offices stated:

ARTICLE I - To elect five (5) school directors to serve on the proposed Barre Unified Union School District from the date of the organizational meeting for the following terms and seats:

VOTED ITEM	<u>Tabulator</u>	<u>Hand Tally</u>	<u>Totals</u>
FOR SCHOOL DIRECTOR			
(vote for not more than two) Term ending March 2020			
TIM BOLTIN	<u>112</u>	<u>0</u>	<u>112</u>
CHRIS RIDDELL	<u>118</u>	<u>0</u>	<u>118</u>
WILLIAM TOBORG	<u>85</u>	<u>0</u>	<u>85</u>
Write-ins	<u>3</u>	<u>0</u>	<u>3</u>
Defective	<u>2</u>	<u>0</u>	<u>2</u>
Undervotes	<u>70</u>	<u>0</u>	<u>70</u>
Overvotes	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>390</u>	<u>0</u>	<u>390</u>

FOR SCHOOL DIRECTOR			
(vote for not more than one) Term ending March 2021			
GIULIANO CECCHINELLI II	<u>179</u>	<u>0</u>	<u>179</u>
Write-ins	<u>2</u>	<u>0</u>	<u>2</u>
Defective	<u>2</u>	<u>0</u>	<u>2</u>
Undervotes	<u>13</u>	<u>0</u>	<u>13</u>
Overvotes	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>196</u>	<u>0</u>	<u>196</u>

## FOR SCHOOL DIRECTOR

(vote for not more than one) Term ending 2022

VOTED ITEM	Tabulator	Hand Tally	Totals
SONYA SPAULDING	174	0	174
Write-ins	3	0	3
Defective	2	0	2
Undervotes	17	0	17
Overvotes	0	0	0
Totals	196	0	196

## FOR AT-LARGE SCHOOL DIRECTOR (vote for not more than one)

Term ending 2022

VOTED ITEM	Tabulator	Hand Tally	Totals
J GUY ISABELLE	174	0	174
Write-ins	1	0	1
Defective	2	0	2
Undervotes	19	0	19
Overvotes	0	0	0
Totals	196	0	196

At the Polling Place of this municipality, the foregoing persons/items received the number of votes indicated on the page of this Official Return of Votes.  
 Carolyn S. Dawes, City Clerk/Treasurer /S/ Cheryl Metivier, Assistant Clerk /S/

**CITY OF BARRE**  
**SPECIAL SCHOOL DISTRICT MEETING RESULTS**  
**FEBRUARY 19, 2019**  
**OFFICIAL RESULTS**

At the Special School District Meeting legally warned and holden in the City of Barre, Vermont, on the 19th day of February 2019, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to their names/items, respectively, for the several items stated:

ARTICLE I-Shall the Barre Unified Union School District amend the Articles of Agreement as issued by the Vermont State Board of Education on December 3, 2018, as follows: (complete text related to school restructuring and closing, and redistricting/choice included in the warning and on the ballot)

VOTED ITEM	<u>Tabulator</u>	<u>Hand Tally</u>	<u>Totals</u>
Yes	105	0	105
No	35	0	35
Undervotes	0	0	0
Overvotes	0	0	0
Totals	140	0	140

ARTICLE II-Shall the Barre Unified Union School District amend the Articles of Agreement as issued by the Vermont State Board of Education on December 3, 2018, as follows: (complete text regarding board of school directors representation and initial directors included in the warning and on the ballot)

VOTED ITEM	<u>Tabulator</u>	<u>Hand Tally</u>	<u>Totals</u>
Yes	124	0	124
No	16	0	16
Undervotes	0	0	0
Overvotes	0	0	0
Totals	140	0	140

At the Polling Places of this municipality, the foregoing items received the number of votes indicated on the page of this Official Return of Votes.

Carolyn S. Dawes, City Clerk/Treasurer /S/  
Cheryl Metivier, Assistant Clerk /S/

February 21, 2019

**CITYOF BARRE**  
**BARRE UNIFIED UNION SCHOOL DISTRICT**  
**SPECIAL MEETING ELECTION**  
**MAY 14, 2019**  
**OFFICIAL RESULTS**

At the Special School District Meeting legally warned and holden in the City of Barre, Vermont, on the second Tuesday of May 2019, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to their names/items, respectively, for the offices stated:

ARTICLE I - Shall the voters of the Barre Unified Union School District approve the school board to expend \$45,134,804, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,562 per equalized pupil. As this is the first year of operations for the new school district, the projected spending per equalized pupil cannot be compared to a prior year, as it does not exist.

<b>VOTED ITEM</b>	<b>Tabulator</b>	<b>Hand Tally</b>	<b>Totals</b>
Yes	191	0	191
No	88	0	88
Undervotes	0	0	0
Overvotes	0	0	0
<b>Totals</b>	<b>279</b>	<b>0</b>	<b>279</b>

Article II - Shall the voters of the school district approve the school board to expend \$3,093,913, which is the amount the school board has determined necessary for the support of the Central Vermont Career Center for the ensuing fiscal year?

<b>VOTED ITEM</b>	<b>Tabulator</b>	<b>Hand Tally</b>	<b>Totals</b>
Yes	201	0	201
No	77	0	77
Undervotes	1	0	1
Overvotes	0	0	0
<b>Totals</b>	<b>279</b>	<b>0</b>	<b>279</b>

At the Polling Places of this municipality, the foregoing persons/items received the number of votes indicated on the page of this Official Return of Votes.

Carolyn S.Dawes/S/      Cheryl Metivier/S/  
 City Clerk/Treasurer      Assistant Clerk

May 15, 2019  
 Date

**CITY OF BARRE**  
**CHAPTER 11**  
**OFFENSES AND MISCELLANEOUS PROVISIONS**

**#2019-01**

The City Council of the City of Barre, Vermont will hold a second reading and public hearing on Tuesday, May 14, 2019 at 7:15 P.M. in the City Council Chambers to discuss the following revision to the Code of Ordinances, Chapter 11 – Offenses and Miscellaneous Provisions, as follows:

The City Council of the City of Barre hereby ordains that the Code of Ordinances of the City of Barre, Vermont is hereby amended by revising Chapter 11 – Offenses and Miscellaneous Provisions, to read as follows:

Note: **Bold/Underline indicates additions**

[Brackets/Strikeout indicates deletions]

**CHAPTER 11**  
**OFFENSES & MISCELLANEOUS PROVISIONS**

**~~Sec. 11-1. False fire alarms prohibited.~~**

(a) ~~It shall be unlawful for any person to ring, cause to be rung, conspire to ring and/or participate in the ringing of a false fire alarm within the city. Provisions of this section may be enforced by any law enforcement officer.~~

(b) ~~A violation of this ordinance shall be a civil matter enforced in accordance with the provisions of 24 V.S.A., Secs. 1974a and 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance, and the waiver fee shall be set at \$100.00 for the first offense, \$200.00 for the second offense within a six month period, and \$300.00 for all subsequent offenses within a six month period. Each day that the violation continues will constitute a separate violation of this ordinance. Provisions of this section may be enforced by any law enforcement officer. (Ord. No. 1983-1, 1-13-83; Ord. No. 97-2, 7-20-97)~~

~~———— **Cross reference**—Fire protection and prevention, Ch.6.~~

~~———— **State law reference**—Similar provisions, 13 V.S.A. Sec. 1751 et seq.~~

**Sec. 11-2-1. Hitchhiking prohibited.**

It shall be unlawful for a person, while in the traveled portion of a street, or in a public parking lot, to solicit a ride, employment or business from the occupant or occupants of any vehicle using a street or public parking lot.

**~~Sec. 11-3. Distribution of handbills, etc., on motor vehicles prohibited:~~**

~~It shall be unlawful for any person to distribute handbills, circulars, dodgers, pamphlets, cards, pictures or any other advertising matter of any kind whatsoever, by placing the same in or upon any motor vehicle standing or parked in a public parking lot or street within the city.~~

**Sec. 11-4. City of Barre Youth Protection and Curfew Ordinance:**  
(Ord. No. 2006-03, 2-20-07)

(a) **Legislative Intent.** The City of Barre recognizes that there is a health, safety, and welfare concern relating to crimes committed by, and committed against minors during nighttime hours; and believes that this problem can be dealt with more effectively by regulating the hours during which minors may remain in public places and certain establishments without adult supervision, and by defining more clearly certain duties and responsibilities upon those who have the custody and responsibility for care of such minors. Therefore, the City of Barre hereby enacts this ordinance to enhance the health, safety, and welfare of minors within the City of Barre and strengthen parental responsibility for such minors. (Ord. No. 2006-03, 2-20-07)

(b) **Definitions.** For purposes of this ordinance, the following terms, phrases, and words shall have the meaning given herein:

**CITY** – The City of Barre, Washington County, Vermont.

**ESTABLISHMENT** – Any privately owned place of business operated for profit to which the public is invited, including but not limited to any place of amusement or entertainment.

**MINOR** – Any person under the age of 16.

**OPERATOR** – Any individual, firm, association, partnership, or corporation operating, managing, or conducting any establishment. The term includes the members or partners of an association or partnership and the officers of the corporation.

**PARENT** – Any person having legal custody of a minor as a natural or adoptive parent or as a person to whom legal custody has been given by order of court.

**PUBLIC PLACE** – Any place to which the public or a substantial group of the public has access and includes, but is not limited to, the

common areas of schools, hospitals, apartment houses, office buildings, transport facilities, and shops:

**REMAIN** – To linger or unnecessarily stay, or fail to leave premises when requested to do so by a police officer or the owner, operator, or other person in control of the premises.

**STREETS** – A way or place, of whatsoever nature, open to use by the public as a matter of right for purposes of vehicular travel, or in the case of a sidewalk thereof, for pedestrian travel. This includes the legal right-of-way, including but not limited to the cart way or traffic lanes, the curb, the sidewalks, whether paved or unpaved, and any grass plots or other grounds found within the legal right-of-way of the “street”. The term “street” applies irrespective of what it is called or formally named, whether alley, avenue, court, road or otherwise. (Ord. No. 2006-03, 2-20-07)

(c) **Unlawful Conduct of Minors.** No minor shall be or remain upon any public place, street, or any establishment between the hours of 10:00 P.M. and 5:00 A.M., unless such minor is accompanied by a parent, step-parent, guardian or a person who stands in loco parentis, subject to the exceptions specified in section (g) of this ordinance. (Ord. No. 2006-03, 2-20-07)

(d) **Unlawful Conduct of Parent or Guardian.** No parent, step-parent, guardian, or custodian of a minor shall allow or permit said minor to remain in or upon any public place, street, or any establishment in violation of section (c) of this ordinance. (Ord. No. 2006-03, 2-20-07)

(e) **Unlawful Conduct of Establishment Operator.** No operator of an establishment, firm, or corporation, or in charge of any place of amusement, entertainment or refreshment, or other place of business, shall allow or permit any minor to remain in or upon any public place or establishment in violation of section (c) of this ordinance. (Ord. No. 2006-03, 2-20-07)

(f) **Penalties.** Any minor who violates section (c) of this ordinance, and any parent or guardian who violates section (d) of this ordinance shall be guilty of a civil offence. The violation shall be enforced in accordance with the provisions of 24 VSA Section 1974(a) and Section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this ordinance. A waiver fee shall be set at:

- First Offense: Fined \$50.00, or referral to the Barre Justice Center, or both.
- Second Offense: Fined not more than \$300.00 nor less than \$100.00
- Third Offense: Within a six-month period. Fined not more



~~than \$500.00 nor less than \$300.00.~~

~~Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section. (Sec. 11-34 added by Ordinance Number 2000-05, 7-07-00)~~

~~Any operator who violates section (c) of this ordinance shall be guilty of a civil offense. The violation shall be enforced in accordance with the provisions of 24 VSA Section 1974(a) and Section 1977 et seq. A civil penalty of not more than \$2,000.00 shall be imposed for a violation of this ordinance. A waiver fee shall be set at:~~

- ~~• First Offense: \$25.00 for each minor present. Not more than \$2,000.00.~~
- ~~• Second Offense: Within a six-month period. \$50.00 for each minor present. Not more than \$2,000.00.~~
- ~~• Third Offense: Within a six-month period. \$100.00 for each minor present. Not more than \$2,000.00.~~

~~Each time that the violation occurs or for each offense, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section. (Sec. 11-34 added by Ordinance Number 2000-05, 7-07-00)(Ord. No. 2006-03, 2-20-07)~~

~~No minor under the age of 16 shall be or remain upon any public place, street, or any establishment between the hours of 10:00pm and 5:00am, with the following exceptions:~~

~~(g) **Exceptions:**~~

- ~~(1) A juvenile who is traveling to or from an activity involving the exercise of first amendment rights of speech, freedom of assembly or freedom of religion. A juvenile who wished to exercise their rights pursuant to this section must notify the Chief of Police or his/her designee in writing at least 24 hours in advance of the gathering where these rights will be exercised. Said travel must be a direct path and must be for a period thirty (30) minutes before and thirty (30) minutes after said event. The parent must have knowledge of the event.~~
- ~~(2) The provisions of this ordinance shall not apply to any minor who is engaged in gainful, lawful employment during the curfew hours or who is traveling in a direct path to or from such employment.~~
- ~~(3) The provisions of this ordinance shall not apply to any minor who is attending any scheduled school, artistic, civic, cultural, educational, religious, or sporting event, or traveling~~

~~to or from any scheduled school, artistic, civic, cultural, educational, religious, or sporting event. Said travel must be a direct path and must be for a period thirty (30) minutes before or thirty (30) minutes after said event. The parent must have knowledge of the event.~~

- (4) ~~The provisions of this ordinance shall not apply to a minor who is on the sidewalk of the place where the minor resides or on the sidewalk abutting the minor's residence. (Ord. No. 2006-03, 2-20-07)~~

### **Sec. 11-5 2. Regulation of firearms.**

(a) **RESERVED.** (Ord. No. 96-5, 12/08/96)

(b) **PERMIT REQUIRED FOR DISCHARGE.** No person shall discharge within the limits of the city any air-powered gun, spring activated or BB gun, so called, rifle or firearm, or any instrument with firing powers which contains pellets, or bullets, and whether or not loaded with powder or other explosive substance or compound, without a permit from the chief of police **or designee**.

### **Sec. 11-6 3. Explosives; permit for discharge required.**

No person shall discharge, set off or use in any manner dynamite, gunpowder, nitroglycerine or other explosive substance for any purpose within the limits of the city, without first obtaining a permit to use any such explosive from the chief of police and then only under the supervision and control of a person trained in the use of such explosive substance.

Permits issued by the chief of police or in his absence the deputy chief or captain of police, shall be in writing, designating the date, purpose of the permit, and the location where the explosive or firearms shall be used with the names of persons so supervising and authorized.

### **~~Sec. 11-7. Violation of firearm and explosive regulations; penalty.~~**

~~Any person who shall violate any provisions of this chapter relating to firearms and explosives or who fails or refuses to comply or conform with the provisions of any required permit issued shall be fined not more than one hundred dollars (\$100.00) or imprisoned not more than ninety (90) days or both.~~

~~**Cross reference**--Fire prevention and protection, Ch.6.~~

### **~~Sec. 11-8. Entry of peddlers, etc., prohibited; penalty; exception:~~**

~~It is hereby enacted by the council that the practice of going in and upon private residences by solicitors, peddlers, hawkers, itinerant merchants~~

~~or transient vendors of merchandise not having been requested or invited so to do by the owner or owners, occupant or occupants of said private residences for the purpose of soliciting orders for the sale of goods, wares and merchandise and/or disposing of or peddling or hawking the same is hereby prohibited and punishable by a fine not to exceed seventy-five dollars (\$75.00). This section shall not apply to vendors of meats, farm produce or provisions.~~

#### **Sec. 11-9 4. Open fires.**

No person shall make an open fire in the city without the permission of the fire chief. No person shall build a fire in a yard or lot without attendance by some reasonable person who shall see that the fire is extinguished before leaving it. (Ord. No. 1983-1, 1-13-83)

~~Cross reference--~~Fire prevention and protection, Ch. 6.

#### **Section 11-10 5. Loitering; Establishment of Pedestrian Way, and Aggressive Panhandling:**

##### **a) Loitering prohibited:**

(1) ~~Definitions. As used in this section:~~

- ~~—(a) “Loitering” shall mean remaining idle in essentially one location and shall include the concepts of spending time idly loafing or walking about aimlessly.~~
- ~~—(b) “Public place” used herein shall mean all city streets, sidewalks, parks, parking lots and any other property under the control and/or jurisdiction of the City of Barre.~~
- ~~—(c) Certain types of loitering prohibited. No person shall loiter in a public place in such manner as to:
 
  - ~~——(1) Create or cause to be created a breach of the peace.~~
  - ~~——(2) Create or cause to be created any disturbance or annoyance to the comfort and repose of any person.~~
  - ~~——(3) Obstruct the free passage of pedestrians or vehicles.~~
  - ~~——(4) Obstruct, molest, or interfere with any person lawfully in any public place as defined in Section 11-10a(1)(c)(1-3) of this code. This paragraph shall include the making of unsolicited remarks of an offensive, disgusting or insulting nature or which are calculated to annoy or disturb the person to, or in those hearing, they are made.~~~~

~~(2) Discretion of police officer. Whenever any police officer shall, in the exercise of reasonable judgment, decide that the~~

presence of any person in any public place is causing any of the conditions enumerated in Sec. 11-10a(1)(c), he may, if he deems it necessary for the preservation of the public peace and safety, order that person to leave that place. Any person who shall refuse to leave after being ordered to do so by a police officer shall be guilty of a violation of this section.

- (3) ~~Penalty:~~ A violation of this section shall be a civil matter and enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance, however the waiver fee shall be set at:
- ~~First Offense: \$75.00 (not more than \$500.00)~~
  - ~~Second Offense (within a 6-month period): \$100.00 (not more than \$500.00)~~
  - ~~Third Offense (within a 6-month period): \$150.00 (not more than \$500.00)~~
  - ~~Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section.~~

**~~b) Establishment of pedestrian way on Main Street~~**

- (1) ~~(a)~~ Intent. This section is enacted to protect the public safety and to provide for unencumbered passage for pedestrians and disabled citizens on Main Street and to promote the economic vitality of the downtown area. –
- (2) ~~(b)~~ Establishment of pedestrian way. An area of nine (9) feet on each side of the Main Street is hereby established as a pedestrian way. This area shall be used exclusively for pedestrian passage. For purposes of this section, the use of wheelchairs and motorized carts by disabled citizens shall be considered a pedestrian use. The pedestrian way shall extend nine (9) feet in from the curb line ending at the property line or approved encumbrance whichever is lesser. “Main Street”, for the purpose of this section shall be defined as the section of Main Street starting at Rt. 62 in a southerly direction including both sides of the Street ending at the South Side of City Hall Park. This shall include the Park, the sidewalk in front of the Aldrich Library and the walkway in front of the Post Office. –
- (3) ~~(c)~~ Prohibition. No person, after notice from a law enforcement officer of this prohibition, shall continue to sit, lie down or otherwise block in any way the free flow of pedestrian

traffic within this designated pedestrian way. It shall also be prohibited to place any encumbrance in the pedestrian way including, but not limited to, sandwich board signs or other types of advertising.

(4) **(d)** Exception. Exceptions are in cases where a business or property owner is authorized by the City to place an encumbrance, **such as a sandwichboard sign or bench or other similar object authorized by the City** within the Pedestrian right-of-way.

(5) ~~Penalty: A violation of this section shall be a civil matter and enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance, however the waiver fee shall be set at:~~

- ~~○ First Offense: —\$75.00 (not more than \$500.00)~~
- ~~○ Second Offense (within a 6-month period): —\$100.00 (not more than \$500.00)~~
- ~~○ Third Offense (within a 6-month period): —\$150.00 (not more than \$500.00)~~

~~Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section.~~

**~~c) Aggressive panhandling prohibited~~**

(1) Findings. ~~The Barre City Council finds that aggressive begging, panhandling, or solicitation negatively affects the following significant governmental interests:~~

- ~~(a) Protection of citizens from physical threats or injury and from damage to property;~~
- ~~(b) Prevention of harassment and intimidation of members of the public;~~
- ~~(c) Prevention of violent crime;~~
- ~~(d) Traffic control and public safety;~~
- ~~(e) Orderly movement of traffic and pedestrians; and~~
- ~~(f) Provision and maintenance of a safe, aesthetically attractive environment in areas designed to attract tourist revenue.~~

~~The city council finds that aggressive begging, panhandling or solicitation is extremely disturbing and disruptive to the public and contributes to a loss of access to and enjoyment of public place, and to an enhanced sense of fear, intimidation, and disorder. This law is~~

intended to promote these governmental interests and combat the negative effects of aggressive begging, panhandling or solicitation. It is not intended to limit any persons from exercising their constitutional right to solicit funds, picket, protest or engage in other constitutionally protected activity.

(2) Definitions. For the purpose of this section:—

— (a) Aggressive manner shall mean any of the following:—

— (1) Approaching or speaking to a person, or following a person before, during or after soliciting if that conduct is intended or is likely to cause a reasonable person to fear bodily harm to oneself or to another or damage to or loss of property or otherwise be intimidated into giving money or other thing of value;

— (2) Continuing to solicit from a person or continuing to engage that person after the person has given a negative response to such soliciting;

— (3) Intentionally or recklessly touching or causing physical contact with another person or that person's property without that person's consent in the course of soliciting;

— (4) Intentionally or recklessly blocking or interfering with the safe or free passage of a pedestrian or vehicle by any means, including unreasonably causing a pedestrian or vehicle operator to take evasive action to avoid physical contact;

— (5) Using violent, obscene or threatening gestures toward a person solicited;

— (6) Following the person being solicited, with the intent of asking that person for money or other things of value;

— (7) Speaking in a volume unreasonably loud under the circumstances;

— (8) Soliciting from anyone who is waiting in line.

— (b) Soliciting shall mean asking for money or objects of value in a public place, with the intention that the money or object be transferred at that time, and at that place. Soliciting shall include using the spoken, written or printed word, bodily gestures, signs or other means with the purpose of obtaining an immediate donation of money or other thing of value or soliciting the sale of goods or services. However, this ordinance is not intended to proscribe any demand for payment for services rendered or goods delivered. Nor is

~~this ordinance or the definition of solicitation intended to include or proscribe fixed advertising attached to an existing premises. Nor is it intended to include or proscribe signs or written material allowed under City Ordinance Section 21-5 or any other applicable city ordinance, regulation, license or permit.~~

- ~~—(c) Public place shall mean a place where a governmental entity has title to or which the public or a substantial group of persons has access, including but not limited to any street, highway, parking lot, plaza, transportation structure, facility or vehicle, school, place of amusement, park, playground or sidewalk or to the doorways and entrances to buildings or dwellings, or grounds enclosing them.~~
- ~~—(d) Financial institution shall mean any banking corporation, credit union, foreign exchange office or like institution as defined in §11101 of Title 8 of the Vermont Statutes Annotated.~~
- ~~—(e) Check cashing business shall mean any person duly licensed by the superintendent of banks to engage in the business of cashing checks, drafts or money orders for consideration pursuant to Title 8 of the Vermont Statutes Annotated.~~
- ~~—(f) Automated teller machine shall mean a device, linked to a financial institution's account records, which is able to carry out transactions, including, but not limited to: account transfers, deposits, cash withdrawals, balance inquiries and mortgage and loan payments.~~
- ~~—(g) Automated teller machine facility shall mean the area comprised of one or more automatic teller machines and any adjacent space which is made available to banking customers after regular banking hours.~~

~~(3) Prohibited acts:~~

- ~~—(a) No person shall solicit in an aggressive manner in any public place.~~
- ~~—(b) No person shall solicit on private or residential property without permission from the owner or other person lawfully in possession of such property.~~
- ~~—(c) No person shall solicit within fifteen (15) feet of public toilets.~~
- ~~—(d) No person shall solicit within fifteen (15) feet of any entrance or exit of any financial institution or check cashing business or within fifteen (15) feet of any automated teller machine without the consent of the owner of the property or another person legally in possession of such facilities. Provided;~~

~~however, that when an automated teller machine is located within an automated teller machine facility, such distance shall be measured from the entrance or exit of the facility.~~

- ~~— (c) No person shall solicit while under the influence of alcohol or a controlled substance.~~
- ~~— (f) No person shall solicit by stating that funds are needed to meet a specific need, when the solicitor has the funds to meet that need, does not intend to use funds to meet that need or does not have that need.~~
- ~~— (g) No person shall solicit in any public transportation vehicle, or within fifteen (15) feet of any handicapped parking space, taxicab stand, bus, train or subway station or stop or in any public parking lot or structure or dedicated walkway to such parking lot or structure.~~
- ~~— (h) No person shall solicit within fifteen (15) feet of an entrance to a building.~~
- ~~— (i) No person shall solicit within fifteen (15) feet of any valid vendor location as set forth in Chapter 23 of this Code of Ordinances.~~
- ~~— (j) No person shall solicit within fifteen (15) feet of any pay telephone or public information booth, board or other structure, provided that when a pay telephone is located within a telephone booth or other facility, such distance shall be measured from the entrance or exit of the telephone booth or facility.~~
- ~~— (k) No person shall solicit in an area unless the area is sufficiently illuminated to allow the solicitee to fully observe the solicitor at a distance of fifteen (15) feet.~~

#### ~~4) Penalty:~~

~~A violation of this section shall be a civil matter and enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance, however the waiver fee shall be set at:~~

- ~~○ First Offense: \$75.00 (not more than \$500.00)~~
- ~~○ Second Offense (within a 6-month period) \$100.00 (not more than \$500.00)~~
- ~~○ Third Offense (within a 6-month period) \$150.00 (not more than \$500.00)~~



Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section. (Ord. No. 2008-02, 7-01-08)

**Sec. 11-11. Nuisances prohibited; abatement:**

No person shall permit any obstruction or nuisance, for which he, they, or it shall be responsible, to remain in or upon any street, highway, lane or other public place in the city, nor suffer any nuisance or immoral, indecent, obscene or unlawful practices, games or occupations to exist or remain upon or in his or its premises, or upon or in premises occupied or controlled by him or it. And such person shall immediately on request or written order of any member of the council, police officer or superintendent of streets, remove, abate or discontinue such obstruction, nuisance or practice. And in case said person shall fail to obey or comply with such request or order, either of said officers may remove, or cause to be removed and abated, such obstruction, nuisance or practice at the expense of the person, firm or corporation causing, suffering or permitting the same.

**Sec. 11-12. Cellar doors, etc.; restrictions:**

No person shall construct any cellar door, coal door, or trap door, projecting into any sidewalk, or leave the same open without the consent of the council. The upper surface of every coal-hole cover and all iron plates on cellar and trap doors in any sidewalk in the city shall be made and kept at all times roughened or studded over so as to prevent danger or injury to pedestrians.

**Sec. 11-13. Certain noises prohibited:**

No person shall cry any wares, or ring, or cause to be rung any bell or bells or use or cause to be used, any drum, horn, or other noisemaking instrument in any street, to the disturbance of the peace and comfort of the inhabitants thereof, for the purpose of advertising or for giving notice of the exercise of the business or calling, or for the sale of any article. And no person shall while operating an automobile or motor vehicle upon any street in the city open the muffler cutout but this shall not apply to motor-driven fire trucks.

**Sec. 11-14 6. Coasting, sliding, etc., prohibited.**

No person shall coast, course, slide or skate on any sleigh, sled, or other **recreational** vehicle in any of the streets, or highways of the city or upon the sidewalks thereof. (Ord. No. 1983-1, 1-13-83)

**Editor's note**--Ord. No. 1985-4, enacted May 7, 1985 amended the Code by deleting Sec. 11-15. Formerly Sec. 11-15 pertained to riding bicycles and other similar vehicles on sidewalks and derived from the

Code as enacted Nov. 16, 1976.

**Sec. 11-15 7. Unreasonable Noise.**

**(a) AUTHORITY**

Under authority granted in 24 V.S.A. 2291(14), and 24 V.S.A. Chapter 59, the City Council of the City of Barre hereby ordains the following civil ordinance regulating unreasonable and objectionable noise.

**(b) PURPOSE**

**Unreasonable noise constitutes a public nuisance.** The purpose of this section is to preserve the public health, safety, and welfare by prohibiting excessive and disturbing noise and to prevent noise which is prolonged, unreasonable or unsuitable for the time and place and which is detrimental to the peace and good order of the community. It is the goal of this section to allow all residents of our city to peacefully coexist in a manner which is mutually respectful of the interests and right of each others.

**(c) DEFINITIONS**

As used in this section, the following term shall be defined as follows, all others as outlined in 24 V.S.A..

(1) Unreasonable Noise. Noise that, either by persistence, loudness, ~~content~~, or time of occurrence, annoys, disturbs, injures, or endangers the reasonable quiet, comfort, repose or the health or safety of others within the City of Barre.

**(d) PROHIBITED NOISE**

(1) General prohibition. It shall be unlawful for any person or persons to make or cause to be made, assist in making, continue or allow to be continued any unreasonable noise. Any such noise shall be considered to be a noise disturbance and a public nuisance and shall be considered a civil violation of this ordinance.

(2) ~~Defined prohibitions.~~ The following acts, which the list shall not be deemed to be exclusive, are declared to be unreasonable and therefore a noise disturbance and a civil violation of this ordinance:

- a) Radios, television sets, musical instruments, phonographs and similar devices. The operation of, or permitting the use of, any musical instrument, radio, television, phonograph, or other devices for the production or reproduction of sound in such a manner with regards to volume, duration, ~~or content~~, as to disturb the reasonable peace, quiet, or comfort of the public or in such a manner as to be audible through walls of nearby property or from the street.

- b) ~~Motor vehicle sound equipment. The operation or permitting the operation of radio, stereo or other sound amplification equipment from a motor vehicle that is audible from twenty-five (25) feet from the vehicle or audible upon a city sidewalk. The term “motor vehicle” shall be as defined in 23 V.S.A., Chapter 1, Section 4 (21).~~
- c) Motor vehicle noise.
- (i) No motor vehicle shall be operated with muffler and/or exhaust system louder than the vehicle’s original equipment.
  - (ii) Misuse of power exceeding tire traction limits in acceleration sometimes known as “laying down rubber” or “peeling rubber”.
  - (iii) Misuse of braking power exceeding tire traction limits in deceleration where there is no emergency.
  - (iv) Rapid acceleration by means of quick up shifting of transmission gears with either a clutch & manual transmission or automatic transmission.
  - (v) Rapid deceleration by means of quick downshifting of transmission gears with either a clutch and manual transmission or automatic transmission.
  - (vi) Racing of engines by manipulation of the accelerator, gas pedal, carburetor, or gear selection whether the vehicle is either in motion or standing still.
  - (vii) The blowing of any horn except as a warning signal or the use of any other noise making device whether the vehicle is either in motion or standing still.
  - (viii) Using a compression release engine brake, commonly known as Jake Brakes or J-breaking, to slow down the vehicle.**
  - (ix) Motor vehicle sound equipment. The operation or permitting the operation of radio, stereo or other sound amplification equipment from a motor vehicle that is audible from twenty-five (25) feet from the vehicle or audible upon a city sidewalk. The term “motor vehicle” shall be as defined in 23 V.S.A., Chapter 1, Section 4 (21).**
- d) Parties and other social events. It shall be unlawful for any person in charge of a party or other social event to allow that party or event to produce unreasonable noise. A person shall be deemed to be in charge of a party or social event when that

event occurs on private property and the person is present at the event and resides on the premises involved or is a person who lives in or on the premises involved and who has authorized the use of the premises for such event.

- e) Machinery. The operation or permitting or directing the operation of any power equipment or machinery outdoors between the hours of 9:00 p.m. and 6:00 a.m. except in emergency situations.
- f) Construction noise. The excavation, demolition, erection, construction, alteration or repair of any premises or structure between the hours of 9:00 p.m. and 6:00 a.m. except in emergency situations.
- g) Loudspeakers. The use of loudspeakers or other sound amplification equipment from any property onto the public streets or from upon the public streets for any purpose unless given prior approval in accordance with Subsection (3)(e) below.

(3) Exemptions. Noise from the following sources shall be exempt from the prohibitions specified herein:

- a) All safety signals and warning devices or any other device used to alert persons to any emergency or used during the conduct of emergency work, including, but not limited to, police, fire and rescue vehicle sirens.
- b) The repair and maintenance of municipal facilities, services or public utilities when such work must be accomplished outside daytime hours.
- c) Snow removal equipment operated within the manufacturer's specifications and in proper operating condition and conduct.
- d) Musical, recreational and athletic events conducted by and on the site of a school or educational institution.
- e) Events and activities conducted by or permitted by the city. Persons operating an event or activity under authority of an entertainment permit, parade/street event permit, solid waste license, or special event permit shall comply with all conditions of such permits or licenses with respect to noise control issues.
- f) Construction or repair work which must be done to address an emergency health or safety concern and that cannot be accomplished during daytime hours and which is not work which includes normal maintenance and repair.

(c) ~~PENALTIES~~

~~(1) First offense: A first offense of any provision of this ordinance by a person during any twelve month period shall be deemed a civil violation and shall be punishable by a fine of one hundred fifty dollars (\$150.00), the waiver fine shall be one hundred dollars (\$100.00).~~

~~(2) Second and subsequent offenses. A second offense during a twelve-month period shall be deemed to be a civil violation and shall be punishable by a fine of two hundred fifty dollars (\$250.00), the waiver fine shall be two hundred dollars (\$200.00). Each subsequent offense shall be deemed a civil violation and shall be punishable by a fine of five hundred dollars (\$500.00), the waiver fine shall be four hundred dollars (\$400.00).~~

~~(f) ENFORCEMENT~~

~~Any certified Vermont Law Enforcement officer shall be the designated enforcement officers. They shall issue complaints and may be the appearing officer at any hearing.~~

~~(g) SEVERABILITY~~

~~If any section of this ordinance is held by a court of competent jurisdiction to be invalid, such finding shall not invalidate any other part of this ordinance~~

~~(h) EFFECTIVE DATE~~

~~This ordinance shall become effective 20 days after its adoption by the Barre City Council and publication in the Times Argus. If a petition is filed under 24 V.S.A. 1973, the taking effect of this ordinance shall be governed by that statute. (Ord. No. 1989-9, 8/29/89) (Ord. 97-2, 7/20/97) (Revised Ord. No. 2002-01, 3/14/02)~~

~~**Sec. 11-16. Washing windows and sweeping; restrictions:**~~

~~No person shall wash, or clean, or cause to be washed or cleaned, between the hours of 9:00 a.m. and 10:00 p.m. any window or part of a building located upon any street in the city, in such a manner as to wet or litter up any portion of the sidewalk or street. And no person shall sweep, throw or place any store or house sweepings, dirt or rubbish of any kind upon any sidewalk, or street or in any sewer, or so sweep, throw or place any such sweepings, dirt or rubbish that it will be liable to be pushed, blown, washed or otherwise carried upon any sidewalk or street or into any sewer.~~

~~**Sec. 11-17. Defacing buildings, etc., prohibited:**~~

~~No person shall deface by marking with paint or other material, or in any other way injure or deface any building, fence or post within the city.~~

**Sec. 11-18 8. Certain actions in public places prohibited.**

No person shall play ball or shall practice in any street or public place any amusement having a tendency to injure or annoy persons therein, or to endanger the security of property, ~~nor behave himself in a rude or disorderly manner, or use any indecent, profane or insulting language in any street, lane or alley, or public place in the city, or near any dwelling, house or building therein, or saunter or loiter upon any sidewalk or public place after being directed by a police officer to move on, or be or remain upon any doorstep, portico or other projection from any such house or other building, to the annoyance or disturbance of any other person.~~ No person shall make any indecent figures or obscene words place graffiti or other markings upon any fence, building or other public place within the city.

**~~Sec. 11-18A. Prohibition of baseball playing at North Barre Recreation Field:~~**

~~The playing of baseball is hereby prohibited at the North Barre Recreation Field. (Ord.No. 1989-5, 5-16-89):~~

**Sec. 11-19 9. Deposit of rubbish, etc., prohibited in streets, streams, etc.**

No person shall put, place or deposit, or cause to be put, placed or deposited, in any street, lane or alley, or other public place in the city, or upon the banks of, or in the streams running through the city, or in or upon any vacant lot abutting on or adjacent to any such street, lane, alley or public place, any mill, shop, factory or house dirt, ashes, shreds, shavings, filth, offal, or rubbish of any other kind, except under the direction of the board of health. No person shall leave in or upon any street, lane or alley of the city any wood, stone, boxes, barrels or bags or any other object or thing liable likely to obstruct public travel.

**Sec. 11-20. Deposit of trash in fountains prohibited:**

~~No person shall place any substance or material in any drinking fountain, trough or basin of water set up and established in any street, square or park for the use of man or beast.~~

**Sec. 11-21. Injuring, destruction of light post, etc., prohibited:**

~~No person shall injure, deface or destroy any guide post or guide board or electric light post or light thereon, or any building, fence, post or other thing, set, erected, or made for use or ornament of the city, nor shall any person move, mutilate or destroy without the consent of the owners thereof, any sign, signpost, awning-post, or other thing, the private property of individuals lawfully set, erected, or placed in or upon any street, highway or public place in the city.~~

**Sec. 11-22 10. Snow, ice, water; falling from buildings prohibited; required guards.**

~~A person owning a building from which snow, ice or water slides or falls, or may slide or fall, upon a street or sidewalk, shall put and maintain such guards upon the roof of the building as will prevent snow, ice or water from sliding or falling from the same upon the street or sidewalk.~~

**If snow or ice is plowed, dumped, thrown, shoveled, propelled or deposited on the street, public sidewalk or into the water way from private property, the superintendent of streets shall remove such snow and ice at the expense and charge of the abutting and/or offending property owner or tenant, which expense and charge may be recovered with full costs, in an action of contract in the name and behalf of the city, and against the person, partnership, or corporation causing such snow and ice to be plowed, dumped, thrown, shoveled, propelled or deposited from private property onto the street, public sidewalk or into the water way.**

**Sec. 11-23 11. Deposit of snow and ice on sidewalk, into street, or water way prohibited; penalty for violation.**

(a) No person shall plow, dump, throw, shovel, propel, deposit or cause to be plowed, dumped, thrown, shoveled, propelled or deposited, snow or ice from private property into the street or public sidewalk, or into the water way.

(b) If snow or ice is plowed, dumped, thrown, shoveled, propelled or deposited on the street or, public sidewalk or into the water way from private property, the superintendent of streets shall remove such snow and ice at the expense and charge of the abutting and/or offending property owner or tenant, which expense and charge may be recovered with full costs, in an action of contract in the name and behalf of the city, and the person, partnership, or corporation causing such snow or ice to be plowed, dumped, thrown, shoveled, propelled or deposited from private property onto the street, public sidewalk or into the water way, shall **in violation of this ordinance**. ~~be fined one hundred dollars (\$100) for a first offense, five hundred dollars (\$500) for a second offense, and one thousand dollars (\$1,000) for a third or subsequent offenses.~~

(c) The chief of fire or police or ~~his/her~~ **their** designee shall promptly notify the superintendent of streets of any violation of the provisions of this section. (Ord. 2015-01, 7-28-15)

**~~Sec. 11-24. Defacing, etc. signs on streets prohibited.~~**

~~No person shall willfully tear down, injure or deface any sign or painting placed on any part of any street.~~

**~~Sec. 11-25. Loaded vehicles; hazards prohibited; penalty.~~**

~~No person shall operate on the streets or roads within the limits of the city any vehicle with any size load, unless the vehicle is so constructed or so loaded as to prevent such load or any portion from becoming dislodged, detached or in any manner a hazard to other users of said streets and roads or which caused said street or road to be littered. Violation of this provision shall be punishable by a fine of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00).~~

**~~Sec. 11-26-12. Open excavations and pits prohibited; fencing required.~~**

~~From and after the effective date of this section, no person, firm, partnership or corporation shall, within the city, maintain an open excavation, gravel or granite refuse (sludge) pit without adequate protective fencing around such areas.~~

~~The owner, operator, contractor, or custodian of any such excavation, gravel or granite refuse (sludge) pit which is located in the city shall, while such areas are in use and operation, maintain adequate protective fencing around all such areas exposed to the public. Such protective fencing shall be a four-foot high steel chain linked fence and shall not be removed unless and until all dangerous conditions incident to these areas have been removed.~~

~~Violation of any provision of this section shall be subject to a fine of not more than fifty dollars (\$50.00) per day for each day the violation continues. (Ord. No. 1976-3, 7-27-76; Ord. No. 1983-1, 1-13-83)~~

**~~Sec. 11-27-13. Liquor Control.~~**

**(a) AUTHORITY**

~~Under authority granted in 7 V.S.A. Chapters 1-25, and 40; 1 V.S.A. Chapter 9; 11A V.S.A Chapter 8; 12 V.S.A., Part 10, Chapter 213; 13 V.S.A., Part 1, Chapters 51, 85; 17 V.S.A. Chapter 35; 18 V.S.A., Part 2, Chapter 37; 20 V.S.A 20, Part 5, Chapter 111; 24 V.S.A., Part 2, Chapter 61, Subchapter 11; V.S.A. 32, Subtitle 2, Part 5, Chapter 239; the City Council of the City of Barre hereby ordains the following civil ordinance regulating liquor.~~

**(b) PURPOSE**

~~The purpose of this section is to preserve the public health, safety, and welfare by regulating the sale and the consumption of alcoholic beverages within the City of Barre. It is the goal of this section to allow~~



alcohol related businesses and the residents of the City to peacefully coexist in a manner which is mutually respectful of the interests and rights of each other. This Ordinance is intended to amend and replace the prior Sec. 11-27 contained within the Official Code of Ordinances and referred to as “Ord. No. 1977-3, 9-6-77, Revised Ord. No. 1989-8, 8-1-89.”

**(c) DEFINITIONS**

As used in this section, the following terms shall be defined as follows, all others as outlined in 7 V.S.A., Chapter 1, Sec 2.

- (1) Public Place. A public place shall mean any bridge, culvert, roadway, street, square, fairground, sidewalk, alley, playground, park, or school property or other place that is open temporarily or permanently to the public with respect to general circulation of motor vehicles or pedestrians within the City Of Barre.
- (2) Open Beverage Container. A container, bottle, can or vessel containing malt or vinous beverages or spirituous liquors, which is opened.
- (3) Minor. A person who has not attained the age of 21.
- (4) Under 21/Teen Night. An event held by an establishment holding a First Class Cabaret license for the expressed purpose of entertaining patrons who are under the age of 21 and where no alcoholic beverages are consumed.
- (5) Motor Vehicle. “Motor Vehicle” means any vehicle, which is propelled or drawn on land by a motor, such as, but not limited to, passenger cars, trucks, truck-trailers, semi-trailers, campers, go-carts, snowmobiles, amphibious craft on land, dune buggies, or racing vehicles, and motorcycles.
- (6) Licensee. An establishment holding a first class cabaret license approved by the City of Barre Liquor Control Board.

**(d) GENERAL PROVISIONS**

This ordinance is meant to compliment or amplify any applicable state or federal regulations, laws, statues, ordinances or conditions.

**(1) Alcohol Consumption or Possession in Public Places**

- a) Prohibitions. Except as authorized in subsections (b) and (c) hereof:
  - (i) No person shall have constructive or actual possession of an open beverage container in any public place or in any motor vehicle located in a public place.

- (ii) No person shall consume the contents of an open beverage container in any public place or in any motor vehicle in a public place.
- b) Notwithstanding subsection (a)(i) and (a)(ii) hereof, it shall not be unlawful to possess an open beverage container or to consume the contents thereof in the Municipal Auditorium and its grounds, the Barre Opera House and its upstairs lobby, Rotary Park Picnic area, or any other city-owned public place when the event where alcoholic beverages will be consumed has been authorized by the City Council with the following restrictions: (Amended Ord. No 2008-04, 9-08-08)
  - (i) The contents of the open beverage container must be consumed between the hours of 7:00 a.m. and 9:00 p.m. daily.
  - (ii) No possession or consumption occurs on the roadways, sidewalks or parking lots within such city owned areas, as defined within this subsection (b) without specific City Council approval. (Amended Ord. 2008-04, 9-08-08)
  - (iii) No possession or consumption is of or from glass containers or beer kegs, so called.
- c) Notwithstanding subparagraphs (a) and (b) hereof, the City Council may give specific advance approval for possession and consumption from open beverage containers, including beer kegs, within city property up to and after 9:00 p.m. daily.

**(c) RESTRICTIONS OF MINORS**

~~(1) It shall be prohibited, under the terms of this subsection and applicable Federal and State regulations, for any Minor to purchase, possess or consume any malt or vinous beverage or spirituous liquor within the City of Barre.~~

- ~~a) The odor or presence of malt or vinous beverage or spirituous liquor upon the breath of any minor shall be prima facie evidence of possession for the purposes of this subsection. If a law enforcement officer has reasonable grounds to believe that the Minor has consumed any malt or vinous beverage or spirituous liquor, the officer may require the Minor to submit to a field evidentiary test.~~
- ~~b) The parents, guardian, or custodian of a Minor under the age of 18 years old, alleged to be in violation of this subsection, shall be notified as soon as reasonably possible of the alleged violation.~~
- ~~c) A Minor who violates this subsection is in violation of this~~

~~ordinance. commits a civil offense which is punishable by an initial fine of two hundred dollars (\$200.00), the waiver fine will be one hundred fifty dollars (\$150.00). At the discretion of the City of Barre Liquor Control Board, the initial fine may be waived upon successful completion of an approved alcohol and drug screening program. For a second violation, the fine will be three hundred dollars (\$300.00), the waiver fine will be two hundred and fifty dollars (\$250.00). For the third and any subsequent violation, the fine will be five hundred dollars (\$500.00), the waiver fine will be four hundred and fifty dollars (\$450.00).~~

~~(2) A Minor who falsely represents his or her age for the purpose of procuring malt or vinous beverages or spirituous liquor commits a civil offense which is punishable by a penalty as outlined in Subsection I-1 and 2 of this ordinance.~~

~~(3) It shall be prohibited, under the terms of this subsection and applicable Federal and State regulations, for anyone to serve, purchase for, or possess for a Minor any malt or vinous beverage or spirituous liquor within the City of Barre.~~

~~(4) It shall be prohibited, under the terms of this subsection, for any Minor to be a patron in any establishment holding a Cabaret license, as defined in 7 V.S.A., Chapter 1, Section 2(5), after the hour of 8:00 P.M. on a daily basis, until closing time of such an establishment except as noted in Section (G) UNDER 21/TEEN NIGHT EVENTS.~~

~~(f)~~ **(e) HOURS OF OPERATION**

Notwithstanding the language of 7 V.S.A., Chapter 3, Section 62, as amended, the Liquor Control Board of the City of Barre further defines the hours of operation as follows:

- (1) First or First & Third Class. First or First & Third class licensees may sell malt and vinous beverages or spirituous liquor between the hours of 8:00 a.m. and 2:00 a.m. the next morning, or to the hours as specified in 7 V.S.A. §62, whichever is earlier. (Amended Ord. No. 2009-03, 09-08-09, Amended Ord. No. 2009-04, 10/20/09)
- (2) Second Class. Second Class licenses may sell malt and vinous beverages between the hours of 6:00 a.m. and 12:00 a.m. the next morning, Sunday through Saturday.

~~(g)~~ **(f) UNDER 21/TEEN NIGHT EVENTS**

(1) Permit Requirements.

- a) Under 21/Teen Night Events (the “Event”) shall be limited to

licensees in good standing.

- b) Licensee shall register the event with the Barre City Police Department at least 21 calendar days prior to the scheduled Under 21/Teen Night event. The Police Department shall provide each applicant with the event registration form BA11-27R (dated March 1, 2002) or any form deemed to be a successor form or replacement form for BA11-27R.
  - c) Using the registration form, the licensee shall provide a detailed plan outlining the staffing levels, the training status of employees, and the other resources available to host the event. The staffing levels, not to include bar personnel, entrance admittance personnel, or other functions (i.e. kitchen, janitorial) shall be at a level of at least one staff person per 30 patrons solely for the purpose of monitoring patron activities. At the discretion of the City Council, the licensee may be required to have a uniformed officer from the Barre City Police Department on the premises at all time at the licensee's expense.
  - d) Within five calendar days of submitting the event registration, the Barre City Police Department will determine if there will be sufficient law enforcement and public safety resources available on that date to deal with any safety, health, and public welfare issues associated with the event. If it is determined there are insufficient resources available, the event will not be permitted.
  - e) The establishment authorized to hold this event must, at all times, be in compliance with all City and State laws, ordinances, regulations and statues and must comply with all restrictions and conditions required by the permit issued under this subsection (G). Violation of any laws, ordinances, regulations or statutes or specific conditions of the permit issued under this subsection (G) is grounds for suspension or revocation of the permit.
  - f) The application shall be presented to the City of Barre Liquor Control Board for its approval. Once approved, the Barre City Manager is responsible for administration of the permit.
- (2) Event Restrictions.
- a) No malt or vinous beverages or spirituous liquors will be served at any time during the event.
  - b) No patrons, 21 years old or older, will be allowed into the event

or on the licensed premises if the event should occupy less than the entire licensed premises.

- c) The Barre City Council reserves the right to amend the ages limits of the event.
- d) These events will be “no smoking and “no tobacco products” events in total.
- e) All malt and vinous beverages and spirituous liquors will be locked up and hidden from the view of the patrons.
- f) No admittance of anyone after 11:00 p.m.
- g) No re-entry of anyone.
- h) No free distribution of glassware.

**(g) SURVEILLANCE DEVICES REQUIREMENTS**

**(1) City Council may require video surveillance on the premises for issuance of a license.**

**(h) FEES**

~~The fee schedule is as outlined in 7 V.S.A. Section 231 Fees for Licenses.~~

**(i) PENALTIES**

~~Expected as authorized in Section (E)(1)(c), which provides its own set of penalties for violations of that section, penalties for violations of any other provision of this ordinance (Sec 11-27) shall be as follows:~~

- (1) ~~First offense. A first offense of any provision of this ordinance by a person during any twelve month period shall be deemed a civil ordinance violation and shall be punishable by a fine of one hundred fifty dollars (\$150.00), the waiver fine shall be one hundred dollars (\$100.00).~~
- (2) ~~Second and subsequent offenses. A second offense during a twelve-month period shall be deemed to be a civil offense and shall be punishable by a fine of three hundred dollars (\$300.00); the waiver fine shall be two hundred fifty dollars (\$250.00). Each subsequent offense shall be deemed a civil offense and shall be punishable by a fine of five hundred dollars (\$500.00); the waiver fine will be four hundred fifty dollars(\$450.00).~~

**(j) ENFORCEMENT**

~~Any certified Vermont law enforcement officer shall be the designated enforcement officers. They shall issue complaints and may be the appearing officer at any hearing.~~

**(k) SEVERABILITY**

If any section of this ordinance is held by a court of competent jurisdiction to be invalid, such finding shall not invalidate any other part of this ordinance.

**(l) EFFECTIVE DATE**

This ordinance shall become effective 20 days after its adoption by the Barre City Council and published in the local newspaper. If a petition is filed under 24 V.S.A. 1973, the taking effect of this ordinance shall be governed by that statute. (Ord. No. 1977-3, 9/6/77, 1989-8, 8/1/89, Ord. 2002-02, 3/14/02)

**~~Sec. 11-28. Harassment of police dogs prohibited.~~**

~~Any person who shall torture, torment, harass, beat, kick, strike, mutilate, injure, disable or otherwise mistreat a dog owned or used by the Barre City Police Department or a police agency of the state or any of its political subdivisions, or whoever, willfully by any action whatsoever, interferes with the lawful performance of such dog shall be punished by a fine of not more than two hundred and fifty dollars (\$250.00). (Ord. No. 1985-8, 1/7/86)~~

**~~Sec. 11-29-14. Collection of Bad Debts.~~**

~~Miscellaneous accounts receivable, parking tickets, and associated interest and penalties which are deemed to be un-collectable by the City Tax Collector or the City Treasurer shall **may** be turned over to a collection agency designated by the City Council once said debts are more than sixty (60) days past due. (Ord. No. 1986-1, 9-30-86)~~

**~~Sec. 11-30 15. Penalties for False Security Alarms.~~**

- ~~(a) An alarm system user shall be responsible for all false alarms generated by their system or devices.~~
- ~~(b) The City Treasurer shall charge and collect from the alarm system user the following user fees for false alarms:
 
  - ~~(1) Each alarm user shall be entitled to one (1) false alarm during a six (6) month period, without being assessed a service fee.~~
  - ~~(2) A Service fee of \$40.00 shall be imposed for all succeeding false alarms occurring during the same six (6) month period.~~
  - ~~(3) The fee must be paid within seven days or a 50 % penalty will be added thereto. (Ord. 1991-3, 6/25/91)~~~~

**~~Sec. 11-31-16. Trespassing in City Parks, Playgrounds, Recreation and Smoke-Free Areas.~~** (Ord. No. 2013-01, 09/04/12)

- ~~(a) Hours of operation. Public Parks as defined herein within the City~~

shall be open for use between the hours of 6:00 A.M. and 10:00 P.M. only; provided, however, that for programs or events sponsored or approved by the City, or for which a City Permit has been issued, said hours of operation may be extended during any such program or event and for a period of sixty minutes following the conclusion of such program or event. Signs stating park hours shall be posted prominently in each park. (Ord. No. 2013-01, 09/04/12)

(b) Hours of operation. Public playgrounds and recreation areas as defined herein within the City shall be open for use between the hours of 8:00 A.M. and 9:00 P.M. only; provided, however, that for programs or events sponsored or approved by the City, or for which a City Permit has been issued, said hours of operation may be extended during any such program or event for a period of sixty minutes following the conclusion of such program or event. Signs stating hours of operation shall be posted prominently in each playground and recreation area. (Ord. No. 2013-01, 09/04/12)

(c) Smoke Free Areas. Smoke-Free Areas within the City may be designated by the City Council for programs or events sponsored or approved by the City. Signs stating program or event, or represented by emergency vehicles, barricades and/or staff shall be prominent during said program or event. (Ord. No. 2017-03, 06/06/17)

(d) Effective twenty days following publication after Council approval, the City Council shall have the authority to restrict smoking at all public areas serving the Heritage Festival at its discretion and upon majority vote. (Ord. No. 2017-03, 06/06/17)

(e) Public Parks, Playgrounds and Recreation Areas and on public property twenty-five (25) feet beyond the physical boundaries of Public Parks, Playgrounds and Recreation Areas shall be designated as Smoke-Free areas. (Ord. No. 2013-01, 09/04/12; Ord. No. 2017-03, 06/06/17)

(f) No food and/or drink around Youth Triumphant. No food and/or drink is allowed on or around the Youth Triumphant memorial, including the statue, bench, steps, apron and all granite areas surrounding the memorial. (Ord. No. 2013-04, 09/04/12)

(g) Definitions. The following are defined as public parks within the City of Barre:

- (1) City Hall Park.
- (2) Currier Park.
- (3) Dente Park.
- (4) Rotary Park.

The following are defined as public playgrounds and recreation areas within the City of Barre:

- (1) Rotary Park. Includes picnic shelters, ball field, tennis courts, basketball courts, skate park, pool, playground and all parking areas.
- (2) Matthewson Playground.
- (3) Garfield Playground.
- (4) Vine Street Playground.
- (5) Nativi Playground.
- (6) Wobby Park Playground.
- (7) Tarquinio Park.
- (8) North Barre Ice Rink.
- (9) Bailey Recreation Field.
- (10) Lincoln School Recreation Field. (Ord. No. 2013-01, 09/04/12)
- (11) Cow Pasture. (Ord. No. 2017-03, 06/06/17)

“Tobacco products” and “Tobacco substitute” shall have the meanings given in 7 V.S.A. §1001. (Ord. No. 2017-03, 06/06/17)

~~(h) Separability. The provisions of this ordinance are separable, and the invalidity of any part of this ordinance shall not affect the validity of the rest of the ordinance.~~

~~(i) Enforcement. Provisions of Section 11-31 may be enforced by any law enforcement officer. (Ord. 1996-2, 6/10/96)(Ord. No. 2013-01, 09/04/12)~~

~~(1) Where a person fails to remedy a violation to the satisfaction of the law enforcement officer, the officer may bring appropriate action to enforce the provisions of this ordinance. Enforcement may be by any means allowed under state law including, but not limited to:~~

~~(a) The law enforcement officer may issue, or direct to have issued, a Municipal Complaint and pursue enforcement before the Judicial Bureau in accordance with the provisions of 24 V.S.A. §1974 and §1977 with penalties as prescribed below:~~

~~i. First offence. A first offence of this ordinance shall be punishable by a fine of one hundred fifty dollars (\$150.00), the waiver fine shall be one hundred dollars (\$100.00).(Ord. No. 2017-03, 06/06/17)~~



- ii. ~~Subsequent offences. Any subsequent offences of the same provision of the bylaws within a 12 month period shall be punishable by a fine of three hundred dollars (\$300.00), the waiver fine shall be two hundred fifty dollars (\$250.00). Each subsequent offense shall be deemed a civic offense and shall be punishable by a fine of five hundred dollars (\$500.00), the waiver fine shall be four hundred fifty dollars (\$450.00).(Ord. No. 2017-03, 06/06/17)~~
- (b) ~~The law enforcement officer may notify the City Attorney of the violation who can take action in Superior Court seeking injunctive relief as appropriate with penalties as prescribed below:~~
  - i. ~~Any person who violates this ordinance shall be fined not more than the amount prescribed under 24 V.S.A. Chapter 83 which at the time of the development of these regulations is \$200.~~

#### **Effective Date**

~~Section 11-31 of this ordinance shall be effective January 1, 2018, unless otherwise modified by the Council, with the exception of Sec. 11-31(d) as specified below. (Ord. No. 2017-03, 06/06/17)~~

~~Sec. 11-31(d) shall be effective twenty days after publication in a newspaper of general circulation following Council adoption, as per City Charter.(Ord. No. 2017-03, 06/06/17)~~

#### **Sec. 11-33-17. Entertainment License ~~Licensure and regulation of circuses, carnivals and other shows.~~**

- (a) Authority. This ordinance is enacted by the City Council to promote the public health, safety and welfare of the City under the authority it is granted to regulate public entertainment activities set forth in 24 V.S.A., Section 2291 and Section 104 of the Barre City Charter. This ordinance shall constitute a civil ordinance within the meaning of 24 V.S.A. Chapter 59.
- (b) Purpose. It is the purpose of this ordinance to regulate circuses, carnivals, and all other shows by requiring a license before any such event be held.
- (c) Definitions.
  1. "Show" as used herein shall mean any circus, carnival, menagerie, street show or itinerant show.
  2. "Show" shall also mean any form of live entertainment or performance open to the public such as, but not limited to,

concerts, plays, dances with live music or a disc jockey, dance reviews, clowns, magicians, or comedians.

(d) Regulation of shows.

1. No show shall be conducted within the City of Barre unless a license has been obtained from the City Council, nor shall any show be conducted in violation of the provisions of this ordinance.
2. A license issued under this ordinance shall be effective on issuance and shall remain in effect pursuant to Section 3 unless the City Council provides for expiration on an earlier date. A license which expires on December 31st shall remain in effect beyond December 31st if the holder of the license applies for a new license before December 31st and the application for new license is pending before the City Council on December 31st.
3. Any license issued under this Ordinance may be revoked by the City Council, for just cause, after notice to the license holder and provision of an opportunity for a hearing before the City Council.

(e) Application of license.

1. An application for any license under the provisions of this Ordinance shall be filed with the City Clerk at least twenty-one (21) days before the date set for the opening of the show.
2. A license may be issued to owner/leasee of a facility which offers or hosts a show. Such a venue license, whenever issued, shall have a maximum effect of one (1) year expiring on December 31.
3. A license may be issued to the Manager/promoter or other party with responsibility over the content and conduct of such a show. Such an event/show license shall have a maximum effect of fourteen (14) days from date of issuance.
4. Such application shall include:
  - a) The name of the owner/leasee and operator.
  - b) Place or location.
  - c) The intended hours of operation, and the number of days that the show will be conducted.
  - d) A description of the show, proposed exhibit, or

entertainment.

- e) Any other information required by the City Council or the City Manager.
- (f) Approval Standards. Prior to the issuance of any license under this Ordinance, the City Council shall determine that the proposed show satisfies the following standards:
  - 1) The proposed show is in conformance with any applicable City Ordinances including the Barre Zoning Regulations and Subdivision Regulations.
  - 2) The proposed show will not result in undue adverse traffic congestion and unsafe conditions regarding the use of public roads.
  - 3) The proposed show will not present or create a threat to the safety of persons or property because of fire, explosion or other hazards.
  - 4) The proposed show will not create unhealthy conditions regarding water supply, sewage disposal or solid waste disposal.
  - 5) The proposed show will not interfere with the use of neighboring property for its customary use by the creation of noise, dust, noxious odors, lighting or other activities which extend beyond the boundary of the activity.
  - 6) The proposed show will not overburden the public infrastructure of the City. Special attention shall be given to the cumulative impacts of other activities which may be occurring at the same time.
  - 7) The proposed show will not have an adverse effect on public health, safety, welfare and convenience of the inhabitants of the City.
- (g) Approval conditions. When issuing a license under this Ordinance, the City Council may attach such reasonable conditions as they may deem appropriate to mitigate or eliminate any impacts reviewable under the Approval Standards set forth above. Such conditions may include but are not limited to:
  - 1. Establishing specific hours for the proposed show;
  - 2. Establishing noise limits;
  - 3. Requiring the provision of traffic control personnel at no cost to the City;

4. Requiring the provision of crowd control and medical personnel at no cost to the City;
5. Requiring the provision of fire fighting equipment and personnel at no cost to the City;
6. Requiring the posting of security bonds or escrow accounts to ensure compliance with applicable ordinances and license conditions;
7. Requiring that trash and litter on public streets attributable to the proposed activity be collected and removed at no cost to the City;
8. Restricting or prohibiting the consumption of alcoholic beverages in connection with any show;
9. Prohibiting the sale of admission or seating tickets in excess of the established capacity of the event area;
10. Minimum separation between audience/attendees and show performers;

**11. Requiring sufficient video surveillance.**

- (h) Fees will be assessed for annual venue licenses and per event/show licenses. The fee for the permits shall be designated by the city council and upon adoption of the rates the council shall publish in the local newspaper the rate changes thirty (30) days prior to the effective date of the rate changes. (Ord. No. 2005-1, 8/18/05)
- (i) Exemptions. Activities conducted by schools licensed by the State Department of Education and/or churches, on school or church grounds, are exempt from the requirements to obtain a license and pay a permit fee. Activities conducted at City facilities shall also be exempt from the requirements to obtain a license and pay a permit fee.
- ~~(j) Enforcement. Any person who violates a provision of this civil ordinance shall be subject to a civil penalty of up to \$500.00 per day, per violation for each day that such violation continues. No person who owns, leases, or controls property shall knowingly allow an unlicensed show to operate. Such persons shall be subject to a separate violation with the same penalties. Police Officers of the city of Barre shall be authorized to act as Issuing Municipal Officials to issue and pursue before the Traffic and Municipal Ordinance Bureau a municipal complaint.~~
- (k) Waiver Fee. An issuing Municipal Official is authorized to recover a waiver fee, in lieu of a civil penalty, in the following

amount, for any person who declines to contest a municipal complaint and pays the waiver fee:

- First Offense \_\_\_\_\_ \$ 50
- Second Offense \_\_\_\_\_ \$125
- Third Offense \_\_\_\_\_ \$200
- Fourth Offense \_\_\_\_\_ \$275
- Fifth and subsequent offenses \_\_\_\_\_ \$300

Offenses shall be counted on a calendar year basis:

~~(l) Civil Penalties. An issuing Municipal Official is authorized to recover civil penalties in the following amounts for each violation:~~

- First Offense \_\_\_\_\_ \$100
- Second Offense \_\_\_\_\_ \$200
- Third Offense \_\_\_\_\_ \$300
- Fourth Offense \_\_\_\_\_ \$400
- Fifth and subsequent offenses \_\_\_\_\_ \$500

Offenses shall be counted on a calendar year basis:

~~(m) Other Relief. In addition to the enforcement procedures available before the Traffic and Municipal Ordinance Bureau, the City Manager is authorized to commence a civil action to obtain injunctive and other appropriate relief, or remedy authorized by law, and to request revocation of a license by the City Council. (Ord. No. 97-4, 12/19/97)~~

**Sec. 11-~~34~~ 18. Unlawful Trespass.**

It shall be unlawful for a person who, without legal authority or the consent of the person in lawful possession, enters or remains on any land or in any place as to which notice against trespass is given by:

- (a) Actual communication by the person in lawful possession or his agent or by a law enforcement officer acting on behalf of such person or his agent: or
- (b) Signs or placards so designed and situated as to give reasonable notice.

~~A violation of this section shall be a civil matter and enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$ 500.00 may be imposed for a violation of this civil ordinance, however the waiver fee shall be~~

set at:

<b>Civil Penalty</b>	<b>Waiver Fine</b>
First Offense Not more than \$500.00	\$ 75.00
Second Offense, within a six-month period Not more than \$500.00	\$100.00
Third Offense, within a six-month period Not more than \$500.00	\$150.00

Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce this section.(Sec. 11-34 added by Ord. No. 2000-5, 7-7-00)

**Sec. 11-35 19. Disorderly Conduct.**

It shall be unlawful for a person who, with the intent to cause public inconvenience, or annoyance or recklessly creating a risk therefore:

- (a) Engages in fighting or in violent, tumultuous or threatening behavior; or
- (b) Makes unreasonable noise; or
- (c) In a public place uses abusive or obscene language; or
- (d) Without lawful authority, disturbs any lawful assembly or meeting or persons; or
- (e) Obstructs vehicular or pedestrian traffic

A violation of this section shall be a civil matter and enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance, however the waiver fee shall be set at:

<b>Civil Penalty</b>	<b>Waiver Fine</b>
First Offense Not more than \$500.00	\$ 75.00
Second Offense, within a six-month period Not more than \$500.00	\$100.00
Third Offense, within a six-month period Not more than \$500.00	\$150.00

Each time that the violation occurs, it will constitute a separate violation of this ordinance. Any law enforcement officer can enforce

this section. (Sect. 11-35, added by Ord. No. 2000-6, 7-7-00)

### **Sec. 11-36. Child Safety Ordinance**

- (a) Definitions. For the purpose of this article, the following terms shall have the respective meanings ascribed to them:

(1) “Sex offender” means sex offender as defined in Vermont statute; reflected in 13 V.S.A. chapter 167, subchapter 3, § 5401 (10):

(2) “School” means a licensed or accredited public or private school or church school that offers instruction in pre-school, including other businesses permitted as a school by the City of Barre, or any of grades K through, and including, 12. This definition shall not include private residences in which students are taught by parents or tutors.

(3) “Recreation facilities” means a park, playground, recreation center, bathing beach, swimming pool or wading pool, gymnasium, sports field, or sports facility, including the parking area and land surrounding any of the aforementioned facilities, which is owned by or under the jurisdiction of any department, agency, or authority of the City of Barre.

(4) “Licensed daycare” means any City of Barre licensed daycare facility registered with the appropriate state agency.

(5) “Third Party” means any Landlord, Homeowner, Lessee, or Government Agency.

(b) Residency Prohibitions. It shall be unlawful for any sex offender to establish a residence or any other living accommodations, permanent or temporary, whose property lines fall within one thousand (1,000) feet of a school or recreation facility in the City of Barre. The one thousand (1,000) foot restriction shall be measured from the nearest property line of the school or recreation facility to the nearest property line upon which the house, apartment complex, condominium complex, motel, hotel, or other residence is located.

(c) Established Residents. A sex offender residing within one thousand (1,000) feet of a school or recreation facility is not in violation if the residency was established prior to the date of passage of this ordinance and residency has been consistently maintained. Changes to property within one thousand (1,000) feet of a sex offender’s registered address which moves a school or recreation facility into the prohibited proximity to the residence of the sex offender which occur after a sex

offender establishes residency shall not form the basis for finding a sex offender in violation of Section 11-36 if the residency has been consistently maintained.

(d) ~~Sex Offender Violation by Current Resident.~~ Those citizens of Barre already having established residency within one thousand (1,000) feet of a school or recreation facility who are convicted of a violation making them a sex offender as defined by subsection (a1) of this section shall be found in violation of this ordinance.

(e) ~~Notice to Move.~~ Sex offenders in violation of subsection b and/or d of this ordinance shall, within fifteen (15) days of receipt of written notice of the sex offender's noncompliance with this section, move from said location to a new location, but said new location may not be within one thousand (1,000) feet of any school or recreation facility. The first day following the fifteen day written notice shall be considered the first violation. Following the first violation, every day that the sex offender continues to reside within one thousand (1,000) feet of any school or recreation facility shall be considered a separate violation.

(f) ~~Third-Party Violations.~~ It shall be unlawful for a third-party to knowingly allow or aid a sex offender in violating this statute. Third-party violations are subject to the same fines and penalties as outlined in subsection (h).

(g) ~~Sex Offender Presence.~~

(1) ~~Violations.~~ It shall be unlawful for a sex offender to be present on the property of any school, recreation facility, or licensed daycare. If a police officer reasonably believes that a sex offender is on the property of any school, recreation facility, or licensed daycare in violation of this section, the officer shall require the suspected sex offender to provide his/her name, address, and telephone number. If it is established that the individual is a sex offender, then the officer shall issue a written warning that he/she is in violation of this chapter and require the person to leave the school, recreation facility, or licensed daycare. Subsequently, if the person refuses to leave or is found at any school, recreation facility, or licensed daycare in the City of Barre in violation of this subsection, the penalties set forth in subsection (h) of this section shall apply.

(2) ~~Exceptions.~~ A sex offender who enters upon school, recreation facility, or licensed daycare property does not commit a violation of this ordinance if any of the following apply:

(a) The property also supports a church, synagogue, mosque, temple, or other house of religious worship, subject to BOTH of the following conditions:



~~(1) The sex offender's entrance and presence upon the property occurs only during hours of worship or other religious program/service as posted to the public; and~~

~~(2) The sex offender shall not participate in any religious education programs that include individuals under the age of 18:~~

~~(b) The property also supports a use lawfully attended by a sex offender's natural or adopted child(ren), which child's use reasonably requires the attendance of the sex offender as the child's parent upon the property, subject to the following condition:~~

~~(1) The sex offender's entrance and presence upon the property occurs only during hours of activity related to the use as posted to the public.~~

~~(c) The property also supports a polling location in a local, state, or federal election subject to all of the following conditions:~~

~~(1) The sex offender is eligible to vote;~~

~~(2) The property is the designated polling place for the sex offender; and~~

~~(3) The sex offender enters the polling place property; proceeds to cast a ballot with whatever usual and customary assistance is provided to any member of the electorate; and vacates the property immediately after voting.~~

~~(d) The property also supports a school lawfully attended by the sex offender as a student under which circumstances the sex offender may enter upon the property supporting the school at which the sex offender is enrolled, for such purposes and at such times as are reasonably required for the educational purposes of the school.~~

~~(e) The property also supports a court, government office, or room for public governmental meetings, subject to all of the following conditions:~~

~~(1) The sex offender is on the property only to transact business at the government office or place of business or attend an official meeting of a government body; and~~

(2) The sex offender leaves the property immediately upon completion of the business or meeting:

(h) Penalties. A violation of this ordinance shall be a civil matter enforced in accordance with the provisions of 24 V.S.A. section 1974a and section 1977 et seq. A civil penalty of not more than \$500.00 may be imposed for a violation of this civil ordinance.

The waiver fee shall be set at:

- First offense: — \$150.00 waiver fee.
- Second and subsequent offenses: — \$300.00 waiver fee and notification to offender's parole officer and/or probation officer, and the Vermont Department of Corrections.

Any law enforcement officer can enforce this section. (Sec. 11-36 added by Ord. No. 2008-03, 7-29-08)

### **Sec. 11-20. Enforcement and Penalties**

**(a) Unless otherwise noted, a violation of this chapter shall cause an enforcement officer to issue a civil citation or warning. Such civil citation or warning shall direct the discontinuance of the illegal action.**

**(b) Enforcement officer may bring appropriate action to enforce the provisions of this chapter. Enforcement may be by any means allowed under state law including, but not limited to:**

**(1) An enforcement officer may issue a Municipal Complaint and pursue enforcement before the Judicial Bureau in accordance with the provisions of 24 V.S.A. §1974 and §1977 with penalties as prescribed below unless noted otherwise under Sec. 11-35 sub sec (d):**

**i. A first offense in any twelve month period shall be punishable by a fine of \$150.00. The waiver fee shall be \$100.00.**

**ii. A second offense in any twelve month period shall be punishable by a fine of \$250.00. The waiver fee shall be \$200.00.**

**iii. Third and subsequent offenses in any twelve month period shall be punishable by a fine of \$500.00. The waiver fee shall be \$300.00. An enforcement officer may also issue and order to revoke the license or permit to the Chief inspector, which is subject to Sec. 3-9. Appeals. of this chapter.**

**(2) An enforcement officer may notify the City Attorney of the violation, who can take action in Superior Court seeking injunctive relief with penalties as prescribed by law.**

**(c) This ordinance does not stop certified law enforcement officers from issuing civil and criminal citations in accordance with state law.**

**Effective Date**

**This ordinance shall be effective fourteen days after publication in a newspaper of general circulation following Council adoption, as per City Charter.**

**ADOPTION HISTORY**

- First Reading at regular City Council meeting held on Tuesday, May 7, 2019. New First Reading set by Council for Tuesday, May 14, 2019.
- New First Reading at regular City Council meeting held on Tuesday, May 14, 2019. Second Reading and Public Hearing scheduled for Tuesday, May 21, 2019 at 7:15 PM.
- Proposed language printed in Times Argus newspaper on Saturday, May 18, 2019.
- Second Reading and Public Hearing held on Tuesday, May 21, 2019. Adopted at regular City Council meeting held on Tuesday, May 21, 2019 and entered in the minutes of that meeting which are approved on May 28, 2019.
- Posted in public places on May 22, 2019.
- Notice of adoption published in the Times-Argus newspaper on Saturday, May 25, 2019.
- Effective June 8, 2019.

Dated this 22<sup>nd</sup> day of May, 2019.

Carolyn S. Dawes, *City Clerk/Treasurer*

**NO. M-3. AN ACT RELATING TO APPROVAL OF AMENDMENTS TO THE CHARTER OF THE CITY OF BARRE.**

(H.73)

It is hereby enacted by the General Assembly of the State of Vermont:  
Sec. 1. CHARTER AMENDMENT APPROVAL

The General Assembly approves the amendments to the charter of the City of Barre as set forth in this act. Voters approved the proposals of amendment on November 6, 2018.

Sec. 2. 24 App. V.S.A. chapter 1 is amended to read:

**CHAPTER 1. CITY OF BARRE**

\* \* \*

§ 103. WARDS ESTABLISHED

There shall be three wards for the City of Barre and the boundaries of the wards shall be fixed from time to time by the Board of Civil Authority subject to the approval of the City Council. The boundaries shall be fixed so as to provide equal or near equal distribution of population among the three wards in accordance with the most recent federal census.

§ 104. GENERAL CORPORATE POWERS

- (a) The City shall have all the powers granted to towns and municipal corporations by the Constitution and laws of this State together with all the implied powers necessary to carry into execution all the powers granted; it may enact ordinances not inconsistent with the Constitution and laws of the State of Vermont or with this charter, and impose penalties for violation of those ordinances ~~not in excess of a fine of \$500.00, together with as allowed in 24 V.S.A. § 1974a, in addition to the costs of prosecution, or imprisonment for not more than 60 days, or both.~~
- (b) The City may purchase real property, or interest in real property, within or without its corporate limits, for the public benefit. The City may acquire real property by gift, devise, lease, or condemnation and may sell, lease, mortgage, hold, manage, and control such property as its interest may require.

\* \* \*

§ 105. ORDINANCES — SUBJECT MATTER

The general grant of ordinance promulgating authority in section 104 shall include the authority:

\* \* \*

(g) To adopt and enforce ordinances relating to the mediation of landlord tenant issues by the Housing Board of Review.

§ 106. ~~[Same—]~~ ORDINANCES; ENFORCEMENT; ADOPTION

\* \* \*

§ 107. ~~[Same—]~~ INTRODUCTION; FIRST AND SECOND READINGS; PUBLIC HEARING ORDINANCES; ADOPTION PROCESS

- (a) Every ordinance shall be introduced in writing. The enacting clause of all ordinances shall be “The Council of the City of Barre here by ordains.” If the Council passes the proposed ordinance upon first reading, it shall cause it to be published in the form passed in a newspaper of general circulation in the City in the form passed or such other manner of publication as acceptable in State law, at least once, together with a notice of the time and place when and where there will be a public hearing to consider the same for final passage. The first such publication shall be at least three days prior to the date of the public hearing.
- (b) After the public hearing, the Council may finally pass the ordinance with or without amendment. If the Council amends the proposed ordinance, then it shall cause the amended ordinance to be published at least once together with a notice of the time and place of the public hearing, at which such amended ordinance will be further considered and which publication shall be at least three days prior to the public hearing. Once the ordinance is adopted by the Council, the City Clerk shall cause the ordinance as adopted to be published in a newspaper of general circulation within the City or such other manner of publication as acceptable in State law, and said ordinance shall take effect ~~20~~14 days after the date of the publication.

\* \* \*

§ 527. POWERS

The Housing Board of Review shall have ~~the~~:

- (1) the power to decide disputes related to security deposits;
- (2) all other powers as outlined in 24 V.S.A. §§ 5001–5008; and
- (3) the powers necessary to act as a mediator in landlord–tenant issues pursuant to an ordinance adopted under subsection 105(g) of this charter.

\* \* \*

Sec. 3. EFFECTIVE DATE

This act shall take effect on passage.

Date Governor signed bill: April 19, 2019

**CITY OF BARRE  
OFFICIAL SPECIAL CITY MEETING RESULTS  
AUGUST 14, 2018**

**\*\*\*OFFICIAL RESULTS\*\*\***

State of Vermont                      Washington County, ss

At a Special City Meeting legally warned and holden in the City of Barre, Vermont on the 14th day of August 2018, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to these items, respectively,

**Article I - Shall bonds or notes of the City of Barre in an amount not to exceed Nine Hundred Thousand Dollars (\$900,000), subject to reduction from available state and/or federal grants-in-aid, appropriations and reserve funds, be issued for the purpose of financing the cost of making public water and sewer system improvements, the aggregate cost of such improvements estimated to be Nine Hundred Thousand Dollars (\$900,000)?**

<b>Voted Item</b>	<b>Totals</b>
Yes	878
No	161
Overvotes	0
Undervotes	22
<b>Totals</b>	<b>1061</b>

At the Polling Places of this municipality, the foregoing items received the number of votes indicated on the page of this Official Return of Votes.

Carolyn S.Dawes/S/	Cheryl Metivier/S/
BarreCityClerk/Treasurer	Barre City AssistantClerk
August15,2018	Date

**WASHINGTON 3 POLLING PLACE  
BARRE CITY AUDITORIUM BALLOT:101  
AUGUST 14, 2018  
OFFICIAL RETURN OF VOTES**

**WASH 3**

**BALLOT ACCOUNTABILITY:**

Registered voters, this polling place: 5267  
(Enter total # names on checklist for this polling place.)

Total Ballots voted Democratic: 629

Total Ballots voted Progressive: 7

Total Ballots voted Republican: 427

Total Ballots voted in this Election: 1063  
(Enter total # ballots voted in ALL 3 Major Parties.)

Total Defective Ballots 16

Totals 1063

\*discrepancies unaccounted for Voters

checked off entrance checklist: 1065

(This # should match "Totals" above)

If the numbers don't match, add a note to explain the discrepancy.

\*\* unknown reason for 2 person discrepancy between number  
of people checked off the voter checklist and number of votes cast.

Ballots voted ABSENTEE: 210

(Enter # of absentee ballots returned and counted, not #  
of absentee ballots distributed.)

Remember that absentee voters are included in the number  
of voters checked off checklist and total ballots voted.

Provisional Ballots Voted, it any: 0

(Send voted provisional ballots in envelopes to  
Secretary of State with ORV)

**DEMOCRATIC PARTY**

<b>Voted Item</b>	<b>WASH3</b>
<b>FOR U.S.SENATOR</b>	
Folasade Adeluola	<u>35</u>
Bernie Sanders	<u>571</u>
Write-in	<u>2</u>
Undervotes	<u>19</u>
Overvotes	<u>2</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR REPRESENTATIVE TO CONGRESS**

Dan Freilich	<u>78</u>
Benjamin Mitchell	<u>24</u>
Peter Welch	<u>507</u>
Write-in	<u>1</u>
Under votes	<u>19</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR GOVERNOR**

James Ehlers	<u>123</u>
Christine Hallquist	<u>225</u>
Brenda Siegel	<u>113</u>
Ethan Sonneborn	<u>43</u>
Write-in:	<u>43</u>
Overvotes	<u>82</u>
Undervotes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR LIEUTENANT GOVERNOR**

David Zuckerman	<u>535</u>
Write-in:	<u>13</u>
Undervotes	<u>81</u>
Overvotes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR STATE TREASURER**

Beth Pearce	<u>558</u>
Write-in:	<u>0</u>
Undervotes	<u>71</u>
Overvotes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>



**DEMOCRATIC PARTY**

<b>Voted Item</b>	<b>WASH 3</b>
<b>FOR SECRETARY OF STATE</b>	
James C. Condos	<u>545</u>
Write-in:	<u>0</u>
Under votes	<u>83</u>
Over votes	<u>1</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR AUDITOR OF ACCOUNTS**

Doug Hoffer	<u>529</u>
Write-In:	<u>1</u>
Under Votes	<u>99</u>
Over Votes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR ATTORNEY GENERAL**

Tj Donovan	<u>539</u>
Write-In:	<u>3</u>
Under Votes	<u>87</u>
Overvotes	<u>0</u>
<b>Totals</b>	<b><u>629</u></b>

**FOR STATE SENATOR**

Vote For Not More Than 3	
Andrew Brewer	<u>185</u>
Ann Cummings	<u>392</u>
Ashley A Hill	<u>257</u>
Theo Kennedy	<u>156</u>
Andrew Perchlik	<u>213</u>
Anthony Pollina	<u>361</u>
Write-In:	<u>4</u>
Under votes	<u>313</u>
Over votes	<u>6</u>
<b>Totals</b>	<b><u>1887</u></b>

**FOR STATE REPRESENTATIVE**

Vote For Not More Than 2	
Peter D. Anthony	<u>351</u>
Paul Flint	<u>166</u>
Tommy J. Walz	<u>451</u>
Write-In:	<u>7</u>
Under votes	<u>283</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>1258</u></b>

**DEMOCRATIC PARTY****Voted Item****WASH3****PROBATE JUDGE**

Jeffrey P Kilgore	491
Write-in:	0
Under votes	138
Over votes	0
<b>Totals</b>	<b>629</b>

**ASSISTANT JUDGE**

vote for not more than 2

Miriam "Muffie" Conlon	453
Otto Trautz	375
Write-in:	2
Under votes	428
Over votes	0
<b>Totals</b>	<b>1258</b>

**STATE'S ATTORNEY**

Rory T Thibault	489
Write-in:	3
Under votes	137
Over votes	0
<b>Totals</b>	<b>629</b>

**SHERIFF**

Write-in:	51
Under votes	578
Over votes	0
<b>Totals</b>	<b>629</b>

**FOR HIGH BAILIFF**

Write-in:	40
Under votes	589
Over votes	0
<b>Totals</b>	<b>629</b>

**PROGRESSIVE PARTY**

<b>Voted Item</b>	<b>WASH 3</b>
<b>FOR U. S. SENATOR</b>	
Write-in	<u>6</u>
Under votes	<u>1</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR REPRESENTATIVE TO CONGRESS**

Write-in:	<u>3</u>
Under votes	<u>4</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR GOVERNOR**

Write-in:	<u>3</u>
Under votes	<u>4</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR LIEUTENANT GOVERNOR**

Write-in:	<u>6</u>
Under votes	<u>1</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR STATE TREASURER**

Write-in:	<u>2</u>
Under votes	<u>5</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR SECRETARY OF STATE**

Write-in:	<u>2</u>
Under votes	<u>5</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**FOR AUDITOR OF ACCOUNTS**

Write-in:	<u>5</u>
Under votes	<u>2</u>
Over votes	<u>0</u>
<b>Totals</b>	<u>7</u>

**PROGRESSIVE PARTY****Voted Item****WASH 3****FOR ATTORNEY GENERAL**

Write-in	<u>2</u>
Under votes	<u>5</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>7</u></b>

**FOR STATE SENATOR**

vote for not more than 3 Write-in:

	<u>13</u>
Under votes	<u>8</u>
Over votes	<u>0</u>
<b>TOTALS</b>	<b><u>21</u></b>

**FOR STATE REPRESENTATIVE**

vote for not more than 2

Write-in:	<u>4</u>
Under votes	<u>10</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>14</u></b>

**PROBATE JUDGE**

Write-in:	<u>2</u>
Under votes	<u>5</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>7</u></b>

**ASSISTANT JUDGE**

vote for not more than 2

Write-in:	<u>3</u>
Under votes	<u>11</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>14</u></b>

**STATE'S ATTORNEY**

Write-in:	<u>1</u>
Under votes	<u>6</u>
Over votes	<u>0</u>
<b>Totals</b>	<b><u>7</u></b>

<b>Voted Item</b>	<b>WASH 3</b>
<b>SHERIFF</b>	
Write-in:	<u>1</u>
Under votes	<u>6</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>7</b>

<b>FOR HIGH BAILIFF</b>	
Write-in:	<u>1</u>
Under votes	<u>6</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>7</b>

<b>REPUBLICAN PARTY</b>	
<b>FOR U.S.SENATOR</b>	
Roque "Rocky" De LaFuente	<u>14</u>
H. Brooke Paige	<u>196</u>
Jasdeep Pannu	<u>39</u>
Lawrence Zupan	<u>71</u>
Write-in	<u>14</u>
Under votes	<u>92</u>
Over votes	<u>1</u>
<b>Totals</b>	<b>427</b>

<b>FOR REPRESENTATIVE TO CONGRESS</b>	
H. Brooke Paige	<u>206</u>
Anya Tynio	<u>100</u>
Write-in:	<u>9</u>
Under votes	<u>110</u>
Over votes	<u>2</u>
<b>Totals</b>	<b>427</b>

<b>FOR GOVERNOR</b>	
Phil Scott	<u>302</u>
Keith Stern	<u>116</u>
Write-in:	<u>7</u>
Under votes	<u>2</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**REPUBLICAN PARTY****Voted Item****WASH 3****FOR LIEUTENANT GOVERNOR**

Don Turner Jr	347
Write-in:	<u>5</u>
Under votes	<u>75</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**FOR STATE TREASURER**

H. Brooke Paige	260
Write-in:	<u>13</u>
Under votes	<u>154</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**FOR SECRETARY OF STATE**

H. Brooke Paige	237
Write-in:	<u>16</u>
Under votes	<u>174</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**FOR AUDITOR OF ACCOUNTS**

H. Brooke Paige	232
Write-in:	<u>19</u>
Under votes	<u>175</u>
Over votes	<u>1</u>
<b>Totals</b>	<b>427</b>

**FOR ATTORNEY GENERAL**

H. Brooke Paige	230
Write-in:	<u>14</u>
Under votes	<u>183</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**REPUBLICAN PARTY****Voted Item****WASH3****FOR STATE SENATOR**

Vote for not more than 3

Ken Alger 235Chris S Bradley 196Dwayne Tucker 251Write-in: 11Under votes 588Over votes 0**Totals** 1281**FOR STATE REPRESENTATIVE**

vote for not more than 2

John F Steinman 334Write-in: 20Under votes 500Over votes 0**Totals** 854**PROBATE JUDGE**Write-in: 15Under votes 412Over votes 0**Totals** 427**ASSISTANT JUDGE**

vote for not more than 2

Write-in: 25Under votes 829Over votes 0**Totals** 854**STATE'S ATTORNEY**Write-in: 22Undervotes 405Overvotes 0**Totals** 427

**SHERIFF**

W Samuel Hill	347
Write-in:	<u>1</u>
Under votes	<u>79</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

**FOR HIGH BAILIFF**

Marc Poulin	329
Write-in:	<u>1</u>
Under votes	<u>97</u>
Over votes	<u>0</u>
<b>Totals</b>	<b>427</b>

At this Polling Place, the foregoing persons received the number of votes indicated on the pages of this Official Return of Votes.

**Carolyn S. Dawes/S/  
City Clerk/Treasurer**

**Cheryl Metivier/S/  
Asst. City Clerk**

**August 15, 2018**

**Date**

**Voted Item**

**WASH 3**



**CITY OF BARRE  
OFFICIAL RESULTS  
SPECIAL SCHOOL DISTRICT MEETING  
NOVEMBER 6, 2018**

At the Special School District Meeting legally warned and holden in the City of Barre, Vermont, on the first Tuesday of November 2018, various questions having been duly taken, sorted, counted and also tabulated, the following had the number of votes annexed to their names/items, respectively, for the several items and offices stated:

**Article I-Shall the Barre City School District...join with the Barre Town School District? (complete text included in the warning and on the ballot)**

Voted Item	Tabulator #1	Tabulator #2	Hand Tally	Totals
Yes	979	908	_____	1887
No	277	290	_____	567
Under votes	45	36	_____	81
Overvotes	1	0	_____	1
<b>Totals</b>	<b>1302</b>	<b>1234</b>	<b>0</b>	<b>2536</b>

**Article II - To elect five (5) school directors to serve on the proposed Barre Unified Union School Distric from the date of the organizational meeting for the following terms and seats:**

**FOR SCHOOL DIRECTOR (vote for not more than two) Term ending March 2020**

Voted Item	Tabulator #1	Tabulator #2	Hand Tally	Totals
Anthony Folland	1040	953	_____	1993
Write-ins	41	62	_____	103
Under votes	1523	1453	_____	2976
Over votes	0	0	_____	0
<b>Totals</b>	<b>2604</b>	<b>2468</b>	<b>0</b>	<b>5072</b>

**FOR SCHOOL DIRECTOR (vote for not more than one) Term ending March 2021**

<b>Voted Item</b>	<b>Tabulator #1</b>	<b>Tabulator #2</b>	<b>Hand Tally</b>	<b>Totals</b>
Giuliano Cecchinelli II	1073	983		2056
Write-ins	7	6		13
Under votes	222	245		467
Over votes	0	0		0
<b>Totals</b>	<b>1302</b>	<b>1234</b>	<b>0</b>	<b>2536</b>

**FOR SCHOOL DIRECTOR (vote for not more than one) Term ending 2022**

<b>Voted Item</b>	<b>Tabulator #1</b>	<b>Tabulator #2</b>	<b>Hand Tally</b>	<b>Totals</b>
Edmond G Rouse	1056	978		2034
Write-ins	10	5		15
Under votes	236	251		487
Over votes	0	0		0
<b>Totals</b>	<b>1302</b>	<b>1234</b>	<b>0</b>	<b>2536</b>

**FOR AT-LARGE SCHOOL DIRECTOR (vote for not more than one) Term ending 2022**

<b>Voted Item</b>	<b>Tabulator #1</b>	<b>Tabulator #2</b>	<b>Hand Tally</b>	<b>Totals</b>
J Guy Isabelle	1100	1014		2114
Write-ins	8	4		12
Under votes	194	216		410
Over votes	0	0		0
<b>Totals</b>	<b>1302</b>	<b>1234</b>	<b>0</b>	<b>2536</b>

At the Polling Places of this municipality, the foregoing persons/items received the number of votes indicated on the page of this Official Return of Votes.

Carolyn S.Dawes/S/ Cheryl Metivier /S/  
CityClerk/Treasurer Assistant Clerk

November 8, 2018

Date

**AMERICANS WITH DISABILITIES (ADA) COMMITTEE****2019 Annual Report**

The Barre City ADA Committee has been working diligently on access around Barre for all the citizens of Barre not just those with disabilities. We want to ensure that Barre City municipalities are accessible to everyone not just people with disabilities. As we know, the population of Barre varies and if one door in Barre is accessible then it allows everyone in. Keep in mind that the Barre ADA committee does not look at businesses but only municipal buildings and projects. On the rare occasion a business may ask our advice on accessibility.

The Committee is made up largely (90%) of people with various disabilities, from some of the housing units and all are residents of Barre City. We have been meeting quarterly this year because of the low membership. The City would like to take a moment and thank them for their time and effort put into the committee. We are eager to have more membership to this committee.

Members include:

Bern Rose  
Hillary Cole  
Ericka Reil  
Jeff Bergeron  
Deena Estivill  
Janell Perry

The ADA committee has been keeping up with issues of accessibility of Barre, making sure that the city knew where there were problem areas for pedestrians on their sidewalks. The committee did not find that people had any complaints this year about compliance but would like to hear from the public about ways to improve accessibility. If you have a complaint you may access the complaint form on the Barre City web page. If you would like to join the committee please contact Ericka Reil at 802-224-1816.

## **BARRE CITY DOG PARK COMMITTEE**

### **2019 Annual Report**

The Barre City Dog Park Committee along side the patrons who use the Dog Park has worked hard all year to improve the park so the dogs will have a great place to exercise and socialize.

The overall objective of the Committee is to ensure that the Barre Dog Park is a safe and fun place for people to bring their dogs.

The Committee is excited about the improvements that have been made this year. These changes include finishing the construction on a 20 x 20ft lean-to type shelter that allows people to take cover from the sun, rain, snow etc. Two brand new picnic tables were donated for sitting and having a picnic while their dogs enjoy play time. The Park received a make over along the fence line by cutting back shrubs and trees, a new flower garden was added to the entrance of the park and maintained by members of the Board. All three gates were replaced for easier access and we are continuing to work with the City to construct a better entry-way for walking into the park!

Always remember that each member of the Dog Park Committee is always willing to speak with anyone who might have ideas for a better Dog Park.

Committee Members are:

Jeff Cochran (Chair)

Misty Shearer (Vise Chair)

Danielle Ballenger (Treasurer)

Chrysta Daniels (Secretary)

## **BARRE CITY ENERGY COMMITTEE**

### **2019 Annual Report**

This Committee's mission is to promote energy efficiency, benefit the environment, and reduce energy costs to Barre City municipal operations and its residents. It meets the last Monday of the month at 5:30 pm in the City Council Chambers.

In the 2018-19 fiscal year, Barre City Energy Committee focus was on a City Energy Plan. Work associated with this included mission development for the committee, review and improvement of an Act 174-compliant plan drafted by the Central Vermont Regional Planning Commission, revising the strategy for a request for proposals for a community engagement consultant.

Other BCEC activities included:

- Obtained energy-saving pledges from visitors of the 2018 Heritage Festival (Jul 28) to disconnect appliances not currently in use or when fully charged (i.e. reduce their vampire loads; 26 people) not to idle their vehicles when parked (13), and sign up for the state carpool matching service (5). Pledgers also went home with an LED light bulb, a solar charger, or a solar-powered toy.
- Co-sponsored and tabled at Renewable Energy Night at Thunder Road (Jul 3).
- Participated in Button Up Hero 2018, a more intensive model involving social media outreach, 2 workshops, a contractor walk-through and report, and follow up by committee members. Twenty-nine residences signed up for a walk-through. All but one who were offered the opportunity to schedule one received a walk-through, 26 people. Of these, 3 were found to already have energy-efficient homes. Eight of these received their reports. One of these completed a Home Performance with Energy Start project.
- Attended the Vermont Energy and Climate Action Network Conference (Dec 1).
- Supported staff efforts to complete an energy audit for the City Hall.

In 2019-2020, BCEC will continue to focus on the energy plan, as a means to collect meaningful community input on Barre City's energy future and to promote affordable and environmentally-friendly homes, businesses, and municipal operations.

Barre City Energy Committee Members:

Phil Cecchini (Co-Chair)

Romni Palmer

Conor Teal

Elaine Wang (Co-Chair)

Staff Liaison:

Janet Shatney, Planning Director and Barre City Energy Coordinator

Technical Advisor:

Morgan Hood, Efficiency Vermont

## **BARRE CITY PLANNING COMMISSION**

### **2019 Annual Report**

The City of Barre Planning Commission is a seven-member board charged with developing and planning future regulations and guidelines, with assistance from the City Planning Director. The Planning Commission meets on the second and fourth Thursdays of each month, and all meetings are open to the public.

The Planning Commission has spent this fiscal year working with a consultant to complete a full update of the zoning ordinance, in keeping with the City's Municipal Plan adopted by Council in 2014. This fiscal year, our Commission met together 17 times, with 7 meeting cancellations.

As the fiscal year started in July 2018, we reviewed written input from property owners and City staff regarding ongoing changes to zoning. In August, the Mayor met with the Commissioners regarding a timeline to get the draft zoning ordinance to Council for a first reading. September and October 2018 saw a fresh round of comments from the public, including a revision to the zoning district designation for multiple parcels. Residential treatment facilities and dispensaries were discussed at length, as well as the uses for parks, gardens, open space and riparian buffers.

Ken Lunde stepped down from his position on the Commission, and two new Commissioners were appointed over the winter months, with Rachel Rudi filling the recently vacated opening, and Rick Badem filling a vacant seat, leaving one seat available. In December, a January 23, 2019 hearing date was set for the Commission to vote for forward the draft to Council for a first reading. During that hearing, a recap was presented by the Chair and the consultant. As a result of that hearing, changes were made and it was voted unanimously forward the draft regulations to the City Council for a first reading.

We moved on to update the City Municipal Plan, hoping to complete it before it expired in June of 2019. The Commission was able to work through the month of March 2019 on various portions of the Municipal Plan, including benchmarks, housing goals, and transportation related topics. April saw us put the Municipal Plan work back on the shelf to return to the draft zoning ordinance as directed by the City Council to ensure further public input was reflected in the final ordinance. After several meetings of Council and the Planning Commission, the draft

zoning ordinance was finalized and another first reading by the City Council was held on June 18, 2019.

In the final month of the fiscal year, Jacob Hemmerick was appointed to the last vacant position on the Commission, and a new slate of officers was voted on for the ensuing Fiscal Year 2020. After the second reading of the updated zoning ordinance on June 25, 2019, the City Council adopted the Unified Development Ordinance, replacing the former separate zoning and subdivision ordinances.

With our work on zoning completed, we turned our attention to making the necessary edits to the now-expired Municipal Plan in order to have it adopted by City Council and approved by the Regional Planning Commission. When this process is complete, the City will have an adopted plan, but we know that the City will be better served over the 8-year life of a Municipal Plan by a more thorough and inclusive process. We intend to use the time and resources of the Planning Commission to develop a more comprehensive Plan over the coming years.

While all seven seats on the Commission are currently filled, we always welcome the public for input, discussion, and participation. You are welcome to visit any and all meetings of our Commission, and we'd love to see you in attendance.

The members of the Planning Commission are:

Rick Badem, Jacqueline Calder, James Hart III (Vice Chair), Michael Hellein (Chair), Jacob Hemmerick, Rachel Rudi, and David Sichel. Planning Director, Janet Shatney, serves as Secretary.

Respectfully submitted,

Michael Hellein, Chair



## CIVIC CENTER COMMITTEE

### 2019 Annual Report

The Barre Civic Center consists of the three story Alumni Hall Complex, a 10,000 sq ft gymnasium in the historic Barre Municipal Auditorium, and the 21,500 sq ft BOR Arena. The AUD has been the official polling place for many years as well as hosting the Vermont Principal's Association Division II, III, IV Basketball Championships. There are many yearly returning shows such as the Greater Barre Crafter's Guild Craft Fair, Barre Fish and Game Club Gun Show, Municipal Highway Show, and many other local and regionally significant events.

New events booked in 2019 at the AUD include Granite City Shoot-out which hosted teams from Norwich University, Castleton State College, Vermont Technical College and Northern Vermont University and welcomed Pike Industries for their annual meeting. The basement and stairways at the AUD received a fresh coat of paint thanks to Andy and the crew.

The BOR is home ice for the Barre Youth Hockey Association, the Barre Figure Skating Club, as well as Spaulding High School's boys and girls hockey teams. For several years it has hosted the Eric Hutchins Memorial Hockey Tournament which is held Thanksgiving weekend. This fall a girls youth group visiting from Kazakhstan skated with young ladies from the BYSA girls teams. There is also public skating and stick and puck various times during the winter season. In the spring, BYSA lacrosse, baseball, track and ultimate frisbee teams use the facility to begin their seasons. Batting cages are available for area youth organizations and are heavily utilized.

Many other things have happened at the BOR this year. As of November 1, the bond issued for new boards and new sprinkler system has been paid off thanks to our dasher board sponsors. The Chiller Barrel was repaired this fall as well as installation of a Fire and Ammonia alarm system. Thanks to the Spaulding Boy's hockey team the wall beneath the Concession Area and the walls and doors behind the benches received a fresh coat of paint. Due to the generosity of Northfield Savings Bank, the Zamboni was refurbished and received updated decals.

Alumni Hall Meeting and Conference Center is available for meetings and events, with three floors of space available in various sizes and configurations – from 1 to 125 people. These spaces have been used for birthday and anniversary parties as well as Weight Watcher meetings

regularly. Stephanie does a good job renting out this space and Jeff and his staff have been working hard on new improvements, new floors, and painting in this facility.

Marketing Agent Jim McWilliam is the first point of contact for the three facilities. Jim continues to encourage local businesses to become first time banner or dasher advertisers as well as retaining our long time supporters. In fact, there is a waiting list for banners and dashers! Jim is willing to try new ventures to bring business to the AUD, such as the recent UVM men's basketball inter-squad scrimmage, which this year featured both the Men's and Women's teams. This winter sled hockey teams will be utilizing the BOR for practices. Jim also interacts with our rental customers before, during and after their events.

The Committee has hopes for the following improvements to the facilities in the future: Bathroom repair (Alumni Hall); misc. painting (BOR); new balcony seats (AUD).

The Civic Center Committee is an advisory committee that meets the second Tuesday of the month at 8:00 a.m. and works with the City and the Civic Center staff to give advice on facility upkeep, marketing and customer event satisfaction for the Civic Center.

Members of the Civic Center Committee are:

Charlie Atwood  
Richard Dente  
Arthur Dessureau  
Brent Gagne, Chair  
Sue Higby  
Brad Ormsby  
Jon Valsangiacomo

Primary Staff: Jeff Bergeron, Director of Buildings and Community Services

Stephanie Quaranta, Assistant Director of BCS – Recreation

Marketing Agent, Jim McWilliam – 802-477-5055/802-734-1499

The Committee appreciates the hard work of the entire facilities department staff.

## **COW PASTURE COMMITTEE**

### **2019 Annual Report**

The Cow Pasture Committee was established in 2013 for the dedicated purpose of guiding management of the Cow Pasture property. The Committee is a volunteer-run community group that operates under administrative oversight of the City of Barre.

The Barre City Cow Pasture is a 67-acre municipally owned undeveloped property in Barre City that is now zoned as a Conservation District. The Cow Pasture contains an extensive network of trails through open meadows and woodland. The property is surrounded by privately owned undeveloped space, giving the impression that the City owned space is larger than it actually is. The primary access to the trail system is at the end of Maplewood Avenue.

The Committee's primary focus in fiscal year 2018-2019 (July 2018 through June 2019) was implementing management goals and objectives outlined in the Management Plan for the Barre City Cow Pasture (Brodsky Emily; March 4, 2017). The Barre City Council approved the Plan in 2017. The document articulates the management goals and objectives in terms of:

- Property's Usage Policies
- Management of Trails and Infrastructure
- Non-Native Invasive Species Management
- Sustainable Forest Management
- Water Resources Management
- Public Outreach, Education and Volunteer Activities
- Community Resources and Partnership Opportunities
- Future Acquisition Opportunities/Adjacent Lands
- Committee Member Roles
- City of Barre Roles and Responsibilities
- Procedures

Appendices include detailed maps of trails, non-native species locations, forest stands, water resources, and management priorities. The Plan is available on the Barre City's Web site: <https://www.barrecity.org/cow-pasture-stewardship-committee>

Committee activities between July 2018- June 2019 include:

- In July of 2018 the VYCC performed needed trail work and woody invasive species removal in the semi-open area that is being managed as open meadow. Crew also worked on the damaged gate at the Sugar Woods VAST snow groomer entrance.
- A Committee Member created a Social Media page for the Cow Pasture with the intent of publicizing events and educational outreach. As of September 2019 the page had 75 followers.
- A sub-Committee led by Committee Member Mark Martin was formed to investigate land conservation priorities and provide recommendations to the committee.
- Co-ordinated with the City Manager -Steve Mackenzie, former Committee member-Ken Benton, and Public Works Director- Bill Ahearn to have approximately 16 acres of semi-open meadow brush-hogged. The area is being managed as open meadow.
- Coordinated with Snow-Bees to obtain a signed agreement for the grooming of the VAST connector trail for 2018-2019 that are utilized by walkers and snowmobilers.
- On February 10<sup>th</sup>, 2019 a Winter-Fest sponsored and hosted by the **Vermont Bicycle Shop** was held at the Cow Pasture. **Espresso Bueno** provided hot chocolate. Demo Fat Tire bikes were available, snowshoe tours and sliding were the highlights. Approximately 30-40 children and adults attended.
- On Green-up Day a nature walk was held at the Cow Pasture led by North Branch Nature Center Staff Ken Benton. Approximately 15 people participated.
- On Green-up day Committee members and Community volunteers for the 3<sup>rd</sup> consecutive year, removed non-native invasive species (oriental bittersweet, buckthorn, honeysuckle and multi-flora rose). These species have been identified in the Management Plan as priorities. Large pine trees were cut and removed from the meadow restoration area. Approximately 12 volunteers participated in the effort.
- Coordinated with City resident volunteers to mow designated paths and the Maplewood Ave. entrance.

Completed several priority projects identified in the Management Plan and coordinated with the City Manager, Public Works Director and the Vermont Youth Conservation Corps (VYCC) to complete the projects.

The Committee would like to thank City volunteers that assisted with property maintenance, the Barre City Council and Barre City staff for their continued support of the Cow Pasture – which is a unique and wonderful resource for the citizens of Barre.

Committee members FY 2018-2019:

Chris Russo-Fraysier (Chair), Mike Perrigo (Co-Chair), Sharon Lunde, Maura Quinn, Mark Martin and Timothy Rapczynski

Meeting Days and Times:

Meetings are scheduled for the third Thursday of every other month (January, March, May, July, September November) at 5:30 p.m at City Hall.

## COMMUNITY HARVEST OF CENTRAL VERMONT (CHCV)

### 2019 Annual Report

Community Harvest of Central Vermont (CHCV) is a volunteer-driven program bringing our community together through gleaning. We recover surplus food produced on Central Vermont farms and utilize this recovered food to feed those in our community who have limited access to healthy, fresh local food, and in the process educate the community about the local food system, healthy eating, and waste reduction.

CHCV was founded in 2014 and since has donated a total of 175,800 pounds equivalent to 527,500 servings of fresh local produce etc. We glean from 40 local farms and growers the extra produce that can't be sold and would otherwise go to waste, all with the help of hundreds of volunteers each season.

The produce CHCV recovers is donated to 20 organizations throughout Washington County such as food shelves and senior meal programs that serve 9,000 individuals with limited access to healthy nutritious food. These recipient partners serve people of all ages, from families and young children to single adults to our community elders.

In particular in Barre City, CHCV donates to and partners with Capstone Community Action, Good Samaritan Haven, and City Hotel Cafe/the Galley Senior Meals on Wheels program. In addition, CHCV partners with the Barre City Elementary and Middle School Farm to School Program, and with other sites such as the Family Center of Washington County which provide services to Barre City residents. Last year CHCV donated 14,821 servings of produce to Barre City sites. The funding that CHCV receives from Barre City helped us to continue to serve the above mentioned sites and provide even more nutritious food to those sites. It also is helping us to start adding more sites in Barre City that we expect to start serving soon.

In addition, CHCV provides a diverse group of community volunteers the opportunity to help their neighbors in need and gain a greater awareness and appreciation of the local food system. CHCV promotes community connections and involvement with farms by bringing people into farm fields to work together and learn how fresh food is grown in their community. Over 275 Central Vermont residents of all ages, including some from Barre City, volunteer with CHCV each season.

2019 was the first time CHCV has requested and received funding from Barre City although individuals in the City have been benefiting

from our work for the last five years. We look forward to continuing to serve even more Central Vermonters and those in Barre City as we work to expand the amount of food we can glean and donate each season.

CHCV is a private, non-profit, volunteer driven community service organization. All our work is funded by individual donations, foundations, area towns, partner contributions, and fundraising activities.

On behalf of Community Harvest of Central Vermont (CHCV), and especially on behalf of our recipient partners that serve Barre City, thank you for your support of our work to provide all in the community access to healthy fresh local food.

**For more information or to become involved with CHCV please visit our website or contact**

Allison Levin at Community Harvest  
of Central Vermont any time.

*www.CommunityHarvestVt.org • 802-229-4281*

*CommunityHarvestVT@gmail.com*

*146 Lord Road, Berlin VT 05602*

## **DEVELOPMENT REVIEW BOARD**

### **2019 Annual Report**

The Development Review Board consists of 9 members from the community – 2 from each ward, and 3 at-large members. They meet to hear subdivision, Site Plan, Conditional Use, Variance, curb cut request and Permit Administrator appeals. The DRB has a regular standing meeting on the first Thursday of every month, unless there are no applications to be heard or a date change to a special meeting is needed.

The board met a total of 9 times this fiscal year hearing a variety of requests, including Site Plan review, reconfiguration of a parking lot on Williams Lane, Site Plan and Conditional Use for a fence on Buzzell Place and façade changes at 21 Merchant Street.

The DRB has finally filled all of its vacancies and is operating with a full board.

Our current members as of the end of the fiscal year are:

- Linda Shambo, Chair, Ward 1
- Jeffrey Tuper-Giles, Ward 1 (Appointed March 2019)
- Richard Deep, Ward 2
- David Hough, Ward 2
- James Hart, III, Ward 3
- Katrina Pelkey, Ward 3 (Appointed August 2018)
- Denise Ferrari, Vice-Chair, At-Large
- Betty Owen, At-Large
- Jessica Egerton, At-Large (Appointed August 2018)

Permit Administrator Heather Grandfield serves as Primary Staff to the DRB with backup from Planning Director Janet Shatney.

Respectfully Submitted,

Linda Shambo, DRB Chair



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## **HOUSING BOARD OF REVIEW**

### **2019 Annual Report**

The Housing Board of Review was created in 1994 and is comprised of five members. The Board Clerk maintains a separation from the City, and duties are directed solely from the Board. Barre City administers the program, has laws set up, and provides the environment and support for the Board to operate. The Board operates under auspices of the City government, its members chosen by Council appointment.

The last meeting held was in June of 2013, and since then, all members of the Board have resigned, and there have been few interested citizens to fill all vacancies since then. Often we receive requests for a review by the board, and with no committee members, the next viable option is for a tenant and/or landlord to go to Small Claims Court.

The Housing Board is composed of two (2) landlords, two (2) renters, and one (1) homeowner. The term of office is three (3) years.

If anyone is interested in filling these vacancies so that this Board can operate once again, please contact me.

Respectfully Submitted,

Janet Shatney, Planning Director and Board Clerk

## **CITY OF BARRE PATHS/ROUTES/TRAILS COMMITTEE**

### **2019 Annual Report**

The Barre City Paths/Routes/Trails Committee meets every month to advance projects and to provide assistance to the City as requested. One primary effort is to complete the Barre City Path as a segment of the Central Vermont Regional Path which will extend from Montpelier through Berlin, Barre City and to Barre Town largely along the Winooqui and Stevens Branch Valleys. Links to Barre Town to the Millstone Trails network and a link to the Cross Vermont Trail will create a massive trail network.

#### **Accomplishments:**

In May the committee discussed the **merging of the Routes and Trails advisory group with the Multi-Use (Bike) Path Committee**. City Engineer Bill Ahearn spoke of the Routes and Trails group and how the two committees are working toward similar goals. He noted the neighborhood playgrounds are working to make access safer as well as looking at sidewalks and intersections and ways to connect current paths. After a brief introduction and discussion, the group agreed that merging the two would be beneficial as well as provide a stronger committee base. The name change to “Path, Routes and Trails” committee would be recommended to the City Council for adoption consideration.

The July **River Street Pathway Feasibility Study** was presented to the committee by Dubois and King who prepared it for the City. There were question on how best to proceed, specifically adjacent to the Nativi Playground. There are continuing discussions with an adjoining property owner and there are some storm water regulation mandates that suggest that adding a path might be beneficial to both the landowner and the City. Other discussions centered around traffic patterns, line of site distances, making sure the path was connected point to point as well as a few more cost-effective changes to existing streets and bridges.

**The Metro Way Segment** runs from Depot Square to Prospect Street on the river side of the railroad tracks. There will be a fence between the tracks and the path. Preliminary design was developed in September. A couple of site walks

were conducted by the committee and City Engineer Ahearn to view the proposed alignment. The City is working on finalizing the design and proposing to construct it with DPW forces to save a substantial

amount of funds compared to putting it out to consultant contract.

The Committee conducts periodic updates of segment priorities and the overall strategy to advance projects to complete Barre City's portion of the Central Vermont Regional Path. It also reviews and makes recommendations regarding additional spurs to main path as well as other ad hoc subjects that arise. Creating a more walkable community is a priority of the group. If anyone is interested in joining the committee, please get in touch with the committee contacts, below. All community members who want to participate are welcome to join the committee.

**Members:**

Scott Bascom – Chair  
Dan Souza – Vice-Chair  
Tim Terway - Secretary  
Charles Dindo  
Giuliano Cecchinelli  
Mark Martin

**Primary Staff:**

Stephanie Quaranta, CPRP, Assistant Director of Buildings & Community Service

Steve Mackenzie, P.E., City Manager



## ALDRICH PUBLIC LIBRARY

### 2019 Annual Report

We are proud to be one of the few places in the greater Barre area open year-round to the community and free to the public. Neighbors come to the Aldrich Library, at the York branch on Mill Street and at our main location on the corner of Washington Street and Main Street, to connect with information, resources, and one another.

If you haven't been into one of our libraries in the last year, a lot has changed! At our Washington Street location, we relocated the Teen room to allow for more space for a growing number of teen visitors. Our main floor has seen smaller changes as we updated the public computer workstations to allow for more space and privacy for computer users. We have also moved and updated collections to create designated historical documents rooms with our selection of historical books and microfilm newspapers over 100 years old. Our Children's room and Milne Community Room in the basement have seen a complete remodel, with thanks to federal funding and donations from Katherine Paterson, George Milne, and the Tarrant Foundation. Our new Children's room design is clean, fun and functional, with the addition of a small meeting room available for tutoring, counseling services, and DCF use.

Despite all of these changes, the library's focus on service is constant, and we are proud to report our use and access to information have continued throughout the year. Of note:

- After community surveys and discussions with staff and community leaders, we have adopted new standardized hours! We are now open Monday through Friday from 11 a.m. to 7 p.m. and Saturday year round from 10 a.m. to 2 p.m.
- 127,625 visits occurred at our libraries in the last fiscal year. Visitors participated in 319 programs or browsed our collection of over 60,000 physical items.
- Our collection is curated to offer relevant and diverse titles with an eye for legacy holdings and new and current information. This year we added 3,338 titles to our collection, with an average institutional discount of 38% off list price.

- 2,265 inter-library loan circulations brought rare and expensive books from the greater United States to our library, and shared our collection of books, including historic titles of Barre, with readers around the country.
- Our 7,500 registered patrons took home 78,133 items, and borrowed 7,787 of over 10,000 digital titles available to download online through our partner app, Libby.
- For those Barre residents unable to come to the library, our Outreach program brings information to homebound patrons. The Outreach team made 141 deliveries this year.
- Over 2,200 visits to specialty databases helped our community connect with unique information sources.
- Some of our services are available to all visitors regardless of library card holding. 5,237 people attended 330 programs this year, held within the library and at public locations, such as the Barre Town Forest. Additionally, over 237 community meetings took place in our meeting and conference rooms.
- Finally, individuals used our computers and printers or accessed our wireless internet services 64,000 times in the last fiscal year.

Behind the scenes at the library, Sarah Costa retired and relocated to Virginia, and Loren officially accepted the role of Director in September 2018. Loren and the Board of Trustees, with new additions as well, have added a Records Retention Policy to the library, started development of a Facilities and Operations manual, and switched to a new payroll vendor to increase budget tracking ability. We installed an updated security camera system throughout the building in Spring of 2019, and a new fire panel at the end of 2018.

Additionally, two new employees have joined Aldrich. Nick Landry now serves as part-time IT Specialist and Garrett Grant serves as our new full time Teen and New Media Librarian. Our staff of twelve, interns working with one of three partner job training programs, and volunteers who contribute time weekly to help manage the collection and oversee programs all work together to keep our libraries running over 50 hours a week.

**Thank You!**

Almost 60% of the library’s operating budget each year comes from municipal appropriations approved by you, the voters. Another 20% of our operating budget comes from the tireless fundraising of our Friends, Trustees, and civic groups like the Barre Rotary – this is one of the most supportive community contributions in the state. And much of our work would not be possible without the incredible efforts of volunteers who contribute over 2,500 hours each year to the library. Whether you support the library by volunteering, donating, voting, or simply continuing to use the library as your community space, we thank you!

Respectfully submitted,

Loren Polk, *AldrichDirector@gmail.com*

**Board of Trustees**

*Barre City*

*Barre Town*

Mike Smith, *Treasurer*

Nancy Pope, *President*


Lisa Liotta, *Secretary*

Rob Spring, *Vice President*

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Tom White, *Selectboard Liaison*

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 <p>6 Washington Street, Barre 802-477-7550 M - F : 11 - 7 Saturday : 10 - 2</p> <p>134 Mill Street, East Barre 802-476-5118 Tuesday and Thursday : 9 - 12 Sunday : 12 - 4</p> <p>Barre, Vermont <a href="http://www.aldrichpubliclibrary.org">www.aldrichpubliclibrary.org</a></p>		<p><b>THANK YOU!</b> <b>2019</b></p> <p>Thank you for another wonderful year! Whether you come to the library to visit with friends and neighbors, participate in our programs, browse our print collection or use your card to borrow our online titles, we are so happy we can connect you to information and community! This year, Aldrich Library saw <b>127,625</b> visitors in our libraries!</p> <p>We are so proud to serve the community of Barre and want to thank you for your patronage and support!</p> <p>Loren Polk Library Director</p>	
<p><b>OUR COLLECTIONS</b></p> <p><b>61,245</b> Physical Titles at our Washington Street and Mill Street locations</p> <p>and</p> <p>Digital Titles, available to download online at your convenience <b>25,880</b></p> <p><i>This year, Aldrich patrons checked out :</i></p> <p><b>78,133</b> Books, Magazines, DVDs, CDs, and Museum &amp; Parks Passes</p> <p><b>7,787</b> E-Books and Audiobooks</p> <p><b>2,247</b> Databases and Online Reference</p> <hr/> <p><b>88,167</b> Total Circulations</p>		<p><b>PROGRAMS</b></p> <p><b>5,237</b> people attended <b>330</b> programs at the library and throughout the community.</p> <p>With help from the Barre Supervisory Board and Hunger Free Vermont, Aldrich fed <b>3,150</b> snacks and meals to children in our community.</p> <p>And we have made book deliveries to <b>141</b> home-bound residents throughout Barre.</p> <p><b>134</b> community meetings were hosted at Aldrich this year, including Volunteer Income Tax Assistance, which helped <b>250</b> people complete their taxes at APL. Additionally, volunteers worked at the Aldrich a total of <b>1,790</b> hours.</p>	
		<p><b>TECH</b></p> <p>Aldrich Library hosts Wi-Fi connections and 20 public computers to help the community connect with information and one another. This year</p> <p><b>10,589</b> sessions used on our computers</p> <p>and</p> <p><b>52,453</b> sessions used on our Wi-Fi services.</p>	

**BARRE AREA DEVELOPMENT, INC.****2019 Annual Report**

Barre Area Development, Inc (BADC) is a non-profit development corporation funded by the City of Barre and the Town of Barre with the objective purpose of creating and retaining jobs, enlarging the tax base, to provide support services to the municipalities as may be requested and to promote the communities as places to visit, live and work.

During the past fiscal year, BADC continued working on its Barre Rock Solid branding and marketing strategy for the Barre Area. The results of which can be seen at the website: <https://barrerocksolid.com>

The 3 tabs as web portals, Visit Barre, Live in Barre, and Grow Your Business, highlight the area's assets and includes 16 short films that tell the story of Barre to reveal its vibrancy and welcoming character. There web pages for visiting and living in Barre that highlight the cultural, educational, recreational, real estate and entertainment assets in for the purpose of promoting the area. The total cost for this fiscal year for marketing was \$61,406 of which \$52,290 came from BADC reserve capital. In the fiscal year ending June of 2020, another \$65,000 of reserves funds are expected to be spent.

Even though it's apparent that while Washington County and the Barre area are holding their own economically, and notwithstanding what the City has to offer, the Barre areas is also facing the same demographic issues as does the entire state, and that growth in population and labor force is essential and necessary. Rather than hoping and waiting for demographic change, and given the number of job openings that are going unfilled and real estate opportunities unrealized, BADC believes that stimulating interest in Barre through aggressive marketing is the best way to encourage growth and employment, and generate leads for additional business activity. Going forward in 2020, is requesting \$40,000 from the City and Town through Articles on the ballots on March 3rd (City) and May 12th (Town). Additionally, grant applications are being made to support this effort as is fundraising in the communities from businesses and individuals. As a community, the Barre area needs to compete in a very competitive market.

In the City and in downtown, new businesses have arrived or grown: Vermont Salumi, Forget Me Not Flowers and Gifts as relocated to a larger storefront as has Vermont Bicycle Shop, and Essential Retire-

ment Services, Magnifique, Reynolds House, Aku Ramen, Rise-up Bakery, Absolute Spill Response and Helply are now successfully operating. These businesses along with others represent incremental investments that in total are very significant and reflect the economic health of the City. To be sure, a blighted, vacant building on N. Main Street is not helpful and needs to be addressed, but it has not discouraged those who know that their businesses can prosper in the City. At an event held recently, BADC, the Barre Partnership and City welcomed Agency of Transportation employees who relocated to City Place. As a result of this relocation, a total of almost 400 employees, reflecting an additional 100, will be working in the building and there should be a measurable bump in storefront and restaurant receipts as a result.

To attract potential new investment, BADC has prepared informational documents about the City's New Market Tax Credit and Opportunity Zone, which is on western side of N. Main and Washington Streets (US Route 302) and both sides of S. Main Street (VT Route 14) from City Hall Park to the southern City boundary line. Property owners wishing to market their commercial and multi-unit properties to investors, should contact the BADC office to learn more. BADC is also collaborating with City and many other organizations on the Working Communities Challenges initiative being promoted by the State and the Federal Reserve Bank of Boston. The purpose of the effort is to steer low and moderate income households to job training and available employment in the area.

BADC has worked with Granite City Grocery, and the proven Cooperative business model has not been financially viable at the locations that have been considered thus far. Another site has been recently identified, and with enough community support, it could work since the start-up costs would be much less. Local consumers continually express interest in a grocery store in the City that has fresh and healthy foods.

At the Wilson Industrial Park, Vermont Creamery is expanding its capacity with a \$23,000,000 to \$30,000,000 investment and looking to employ more employees and BADC will assist them along with our partner, Central Vermont Economic Development Corporation. With the permission of the Town, and a grant from the State to CVEDC to defray some of the cost, a blinking light crosswalk is being developed on Pitman Road for the safety of employees going to and from parking and warehousing at 29 Pitman Road, the former Northern Power Building, now home for 5 businesses with additional space available. BADC has also provided consulting assistance to Vermont Foodbank regarding its successful effort to obtain a State grant to help with cost



of its new refrigerated addition, which was a \$1,500,000 project. The Foodbank will continue with its capital improvements and is hoping to commence another \$3,000,000 of work at the facility in 2020. During the next fiscal year, BADC will be making additions to the new website to highlight existing available space.

The Barre area has prospered during the past decade as a result of forward looking leadership and development. This trend can continue, but it will take the support of the residents and all organizations and business entities to sustain the trend by acknowledging the challenges that exist in an increasingly diverse economy in which consumers and decision makers have more options and choices than ever before.

City residents are encouraged to contact BADC by visiting its offices, by email or phone to seek business assistance or make suggestions about economic development. The Board of Directors thanks the Barre City taxpayers for their support.

Elected Officers as of July 2019

President, Sarah Field, (Attorney, Field and Field PC); Vice President, Robert Lord; Secretary, Jonathan Shea, (Paige and Campbell, Insurance and Financial Services); Treasurer Al Flory (Northfield Savings Bank

Written Report/Job Title by Joel Schwartz, Executive Director info@badc.com



## **BARRE COMMUNITY JUSTICE CENTER**

### **2019 Annual Report**

The Barre Community Justice Center (BCJC) addresses conflict and crime by engaging citizens to promote shared responsibility for a safe and healthy community through education and involvement. Using the principles of restorative justice, which provides a way for those who have been affected by crime to have a voice and those who have committed wrongdoing to put things right. Restorative justice encourages responsibility, communication and amends making, ultimately promoting better relationships within the community. The BCJC has programs at various points along the continuum of criminal justice, primarily delivered by community members trained in the restorative justice principles and process.

This year we served many individuals through our restorative programs:

- Our Restorative Justice Panels, comprise 9 trained community volunteers, addressed 41 cases of low level crime referred by the courts, State's Attorney and police. Together, with input from victims, the Panels work collaboratively with each offender to create an individualized plan to deepen the understanding of the impact by his/her actions; to repair the harm to the victim and community; make a more positive connection with the community; and support behaviors that decrease the likelihood of future crimes. The Restorative Justice Panel members volunteered 282 hours.
- Our Safe Driving class is designed to teach about the real consequences of unsafe, impaired or distracted driving and the effects on the driver, his/her family and members of the community, and create a safe driving plan. A panel of victims who have either been injured themselves or lost loved ones during a car crash tell their stories. We gave the class 4 times this year and served 80 people.
- Through a collaboration with the Barre City Police Department we are host to the Starting Point program, which is a place for those in need of help to come and receive help with referrals to community service organizations, 33 clients were served in this program.

- Our Window/Tire Replacement program delivers financial relief to those who qualify whose car windows or tires were damaged by crime in Barre. In partnership with the Barre City Police and the Vermont Center for Crime Victim Services, 3 people received assistance.
- Conflict assistance is offered to community members who are having quality of life issues and would like help to settle them. Cases are referred from the Barre City Police, City Hall and Department of Corrections.
- Our Family Group Conferencing contract with the Department for Children and Families served 8 families. We continue to address delinquency cases with youth who, with their extended families, meet with affected parties to create a plan for putting the youth on a more positive track and making amends.
- Our Restorative Reentry Program, which promotes the principle of “no more victims,” works with people who have significant ties with the Barre community who committed serious offenses and have been released from prison to serve the remainder of their sentence in the community. By establishing and enforcing clear expectations of its participants for positive community behavior, the program helps to interrupt the cycle of criminal offending.
- Participants engage in a weekly meeting of a Circle of Support and Accountability (COSA) team, made up of three to four trained community members, and the reentry specialist, who guide the core member towards success, while holding him/her accountable. We also offer transitional housing and case management support without a COSA in our CJC Transitional Housing Program which served 23 participants. The programs also collaborate with the local Dept. of Corrections Probation and Parole Office, Barre City Police and other agencies and organizations. We also served 46 clients with just service navigation, and 11 clients received the support of a COSA. We had 26 community (COSA) volunteers. Our COSA volunteers gave 903 hours of service. These programs supported a total of 89 participants.

Our work couldn't happen without the devotion of our 34 community volunteers. We continue to provide training so that they can do their best work as well as provide the community connections for our restorative responses. The total number of hours our volunteers given was 903.

We have a volunteer Board of Directors that is comprised on 7 volunteers and Barre City Councilman who represents the city. They volunteered 155 hours.

We thank our volunteers, the City of Barre, Barre City Police Department, the Washington County State's Attorney's office and all those who support the Barre Community Justice Center and look forward to continuing our restorative services to our community.

Jeannie MacLeod

Executive Director

**Board of Directors:**

Robert Purvis	Georgeanna Stapleton
Roni Coleman	Amy Donald
Mary Anne Owen	Pat Paola
Betsy Reid	Michael Boutin, Barre City Council Representative



## BARRE HERITAGE FESTIVAL AND HOMECOMING DAYS

### 2019 Annual Report

The Barre Heritage Festival and Homecoming Days is presented by The Barre Partnership. The Executive Director, Tracie Lewis, along with board members and community volunteers with financial support from the City of Barre, Barre Town, businesses and individuals ushered tens of thousands of people into downtown Barre over a weekend to enjoy music, food and entertainment. This year's festival was held Wednesday, July 24 to Sunday, July 28, 2019.

The 2019 festival featured a main stage in City Hall Park for musical performances. In addition, the festival organizers worked with several local businesses to incorporate additional musical entertainment throughout the downtown during the weekend. In all, approximately 90 musicians provided the festival with nearly 20 hours of free music that ranged from Celtic, Funk Jazz, Appalachia to Rockabilly, Americana, Classic Rock, Quebecois and more.

The festival also featured a classic car show, food and craft vendors from Vermont and New England, the Barre Rotary Club's Annual Breakfast, Lions Club Tow Down, an epic mile-long parade, a 5k, a hometown auction, bathtub race, close-proximity fireworks and much more. Once again, the Labor Hall hosted La Soiree Sucree, a French desert pairing with music provided by Michele Choiniere and the Summer Concert Series and Barre Farmers Market at Currier Park kicked everything off on Wednesday, July 24<sup>th</sup>.

In addition, the Kids Zone with its inflatable fun featured Wildlife Encounters, face-painting and painting from Capstone Community Action. Art exhibits was featured at Studio Place Arts and the Aldrich Public Library hosted the 62<sup>nd</sup> annual Paletteers Art Show.

The 2020 Barre Heritage Festival is scheduled for Wednesday, July 22 to Sunday, July 26 and will feature much of what was present in 2019 along with additional ethnic food, a mobile planetarium, and new street and music entertainment. If you want to help plan or volunteer for the 2020 Barre Heritage Festival, please email The Barre Partnership at [director@thebarrepartnership.com](mailto:director@thebarrepartnership.com).



## BARRE HISTORICAL SOCIETY

### 2019 Annual Report

#### LABOR HALL ANNUAL REPORT 2019



On Labor Day 2000, a celebration was held at the historic Socialist Labor Party Hall on Granite Street to commemorate the designation of the Hall as a National Historic Landmark. A partnership between the Barre Historical Society and the City of Barre which began in 1995, together with funding for restoration of the Hall from friends and supporters and from the U.S. Department of Housing and Urban Affairs, made possible the restoration and rebirth of the Hall. Now, in 2019, with the passage of nearly two decades, the building has gradually resumed its original appearance and its purpose as a community gathering place. 2019 has been an especially busy year.

**Rise Up Bakery.** In 1913, the Union Cooperative Store Bakery was built behind the Labor Hall to meet the growing demand for fresh bread at the cooperative grocery store in the Labor Hall. Now known as “Rise Up Bakery,” the modest brick building has been fully restored and once again houses a large brick oven and classroom space for workshops. Baker Jim Haas, who grew up in Danby, Vermont, has returned from abroad to take on the job of baking sourdough bread and teaching area high school students and adults the art of wood-fired baking. This culinary education center has taken shape under the leadership of board member Carolyn Shapiro, and once again provides delicious fresh loaves of bread each week. Stop by for a loaf or check the schedule on our website at [www.riseupbakeryvt.org](http://www.riseupbakeryvt.org)!

The work of restoring the Rise Up Bakery could not have been done without generous financial and community support from numerous organizations, including the Bay Paul Foundation, Block Foundation, Canaday Family Charitable Trust, Annie Gregerson Trust, George W Mergens Foundation, Green Mountain Power, Mutuo Italian Heritage, National Life Group Foundation, Patrick Foundation, Three Penny Taproom, Univex Corporation, USDA Rural Development Fund, Vermont Community Foundation, Vermont Division for Historic Preservation, and Vermont Housing and Conservation Board. And countless individuals contributed to the initial Kickstarter drive and in the

months that followed.

A group of wise and generous bakers contributed advice and expertise, including experts from: Capstone Community Action, Central Vermont Career Center, Elmore Mountain Bread, King Arthur Flour, La Panciata Bakery, Red Hen Bakery, Upland Bakers, Daniel Wing, and Woodbelly Pizza.

Restoration of the bakery involved many firms: Allen Lumber, Barre Electric, Boreal Heat, Caccicio Heating, Collins Electric, DuBois Construction, Eramo Masonry, Gardner Plumbing, Green Mountain Paving, Green Mountain Power, Hansen Ventilation, Kingfisher Forge, New Frameworks, Nicom Coatings, Pepin Granite, Piche Contracting, and Rogers Brothers.

Consultants from many fields provided crucial support for the project: Arocordis Design, Barre Area Development, Beth Sachs Consulting, Paul Cate Forestry, Central Vermont Economic Development Corporation, James Duggan, LN Consulting, Duncan Wisniewski Architects, Energy Balance, Engineering Ventures, AJ Hastings, Johnson Co., Keefe & Wesner Architects, Martin & Delaney Law Group, Preservation Education Institute, Oliver Twombly, and Daniel Wing.

Volunteers of all kinds were essential contributors to the rebirth of Rise Up Bakery. The project could not have happened without them: Ben & Jerry's, Central Vermont Career Center culinary and electrical programs, U32 High School Shop Program, UVM Historic Preservation Program, and YouthBuild.

And special thanks to countless individuals for their help: Barre City Mayor Thom Lauzon, Barre City Manager Steve Mackenzie, Josh Jerome of the Barre Partnership, and videographer Sasha Chekasov.

From time to time during the restoration of the bakery, individuals with memories of the bakery's early days when bakers such as Batista Fumagalli and Joe Piccolini were baking bread there stopped by to visit and share their stories. We are especially grateful to Angelo Ambrosini and the late Winston Bresett for telling about those days and we welcome others to come by for a loaf of bread and to pass along the tales of the Rise Up Bakery in its early years.

The Green Room on the main floor of the Labor Hall has also been restored during 2019! Funding from a Cultural Facilities Grant provided by the Vermont Arts Council made possible the refinished floor, tin ceiling, replastered walls, period lighting, and fresh paint in the original historic colors researched by historic preservation students from UVM.

A conference table and chairs donated by Central Vermont Medical Center furnish the space for small meetings and also as a warm-up room for performers or prep space for banquets and other events. Prints by WPA artist Ron Slayton were a gift from Judge Miriam Conlon. We appreciate the skill and professionalism of our outstanding contractors on the project: John Chiuchiolo, Scott Collins, Randy Fitch, Bob Richardson, and Harry Strand.

**Primo Maggio.** On or about May 1 each year, we host a celebration of International Workers' Day or **Primo Maggio** and 2019 was no exception. Our special guest at this year's traditional Italian dinner was distinguished author Katherine Paterson whose book "*Bread and Roses, Too*" was her subject. Inspired by a photograph of children from Lawrence, Massachusetts on the steps of the Labor Hall in February 1912 during the Bread and Roses Strike, her book was the 2018 selection of the Vermont Humanities Council Vermont Reads Program, bringing visitors from across the state to visit the Hall. Paterson's remarks inspired listeners to be unafraid to make their lives a testament to the struggles of those in need. Throughout her career as an author, Paterson has herself inspired young people everywhere.

**Soiree Sucree.** On the Thursday leading up to the annual Barre Heritage Festival each July, we proudly sponsor a celebration of Barre's rich French-Canadian culture. Chef Tim Boltin of Delicate Decadence Cake Boutique is the baker extraordinaire who provides everyone with an incomparable array of desserts, along with a contest for both professional and amateur bakers to show their expertise. With the magic of Michele Choiniere and her band to provide Franco-American music, the judges – Tim Boltin, Steve Mackenzie and Suzanne Stone -- sampled the entries and pronounced the winners, including this year the baker of the best "*tourtiere*" meat pie: Adele Sumner. 2019 dessert winners were: Philip Moros, first place for his "*Baies du Bonheur*," Laila Fenton, second place for her "*Chocolate Maple Butter Cream Cake*," and Marilyn Blake, third place for her "*French Bread Pudding with Bourbon Sauce*." Special thanks to Tracie Lewis and Mary Jane Magnon of the Barre Partnership!

**Flood Mitigation.** With the assistance of FEMA, we were able to conclude the final phase of flood restoration for the Labor Hall with the installation of a generator for emergency use. We offer special appreciation to Andy Shapiro for shepherding this project to its end, and acknowledge the work of Brook Field Services for the installation.

**Global Labor Film Festival** film showings at the Labor Hall take place several times a year. This year's films included the new biopic *American Socialist: The Life and Times of Eugene Victor Debs*, and the classic



Italian labor film *The Organizer*, starring Marcello Mastroianni.

**Bread & Puppet Theater** pays a visit to the Labor Hall each spring, providing Central Vermonters with an opportunity to see the latest performance by this world-famous troupe. This year's theme was "*Diagonal Man*."

**"For the Love of Pete,"** a concert organized by board member Mark Greenberg, included favorite songs of a great American troubadour who would have been 100 years old this year. We know and love the songs he wrote and the opportunity to sing along with Mark Greenberg and Ben Koenig to celebrate Pete's life was memorable.

**Magpie** – a duo consisting of Terry Leonino and Greg Artzner returned to Barre to celebrate Labor Day and to present a mesmerizing concert of topical songs, vintage Americana and original compositions in a highly entertaining, provocative, deeply moving performance.

**"Mother Jones in Heaven,"** a one-woman musical written by Si Kahn and performed by TV star Vivan Nesbitt with accompaniment by John Dillon brought the audience the story of one of America's most famous labor organizers.

**Rental Information.** The Labor Hall is a popular location for community and family events and is available for such gatherings at a modest cost. Rental information may be found on the Labor Hall's website at [www.oldlaborhall.org](http://www.oldlaborhall.org). Prospective renters can view the calendar of upcoming events and submit an application form posted on the site to reserve a date.

**Community Support** for the Labor Hall has made the work of restoring the building an adventure filled with challenges and successes. Financial support for the renewal and maintenance of the Hall is welcome indeed. Most of all, the Labor Hall benefits from the affection and appreciation of those who cherish its history and celebrate its future.

**The Board of Directors**  
**Barre Historical Society**

Barre Historical Society, Inc.  
PO Box 496, Barre, Vermont 05641-0496  
[www.oldlaborhall.org](http://www.oldlaborhall.org)  
[www.riseupbakeryvt.org](http://www.riseupbakeryvt.org)



## BARRE HOUSING AUTHORITY

### 2019 Annual Report

The Barre Housing Authority (BHA) owns and manages seven public housing properties in Barre City and Barre Town with a total of 361 units of affordable housing. BHA also administers 185 Section 8 Housing Choice Vouchers with private landlords. BHA makes payments in lieu of taxes (PILOT) to Barre City and Barre Town annually based on federal law and formula from the Department of Housing and Urban Development (HUD).

BHA is governed by a five member Board of Commissioners that are appointed to five- year terms by the Mayor of Barre. The Board of Commissioners meets every second Wednesday of the month at the BHA central office located at 30 Washington Street in Barre' across from the City Park. Meetings start promptly at 4:00 PM and are open to the public.

BHA works closely with all human service agencies in Central Vermont.

Operating Statement for BHA Properties for the 12 Months Ending March 31, 2019.

Operating Income	
Dwelling Rental	1,379,703.22
Excess Utilities	6,030.00
Interest on Investments	14,887.62
Laundry	47,465.99
Other Grant Revenue	121,115.00
Other Income	127,073.81
Operating Subsidy	883,273.00
<b>TOTAL OPERATING INCOME</b>	<b>2,549,796.24</b>
Operating Expenses	
Administration	557,935.45
Tenant Services	178,924.55
Utilities	807,261.26
Maintenance	677,170.00
General Expenses	462,029.57
Non-Routine Expenses	0.00
<b>TOTAL OPERATING EXPENSES</b>	<b>2,683,320.83</b>
<b>NET INCOME (Loss)</b>	<b>(\$103,772.19)</b>



## BARRE OPERA HOUSE

### 2019 Annual Report

Upon its completion in 1899, the Barre Opera House was considered the finest theater in the state. John Philip Sousa and his band, Helen Keller and Annie Sullivan, George M. Cohan, socialist Eugene V. Debs, anarchist Emma Goldman, Tex Ritter, and Tom Mix and his horse are among the many legends to have graced its stage over the years.

Through the 1930s and into the 40s the Opera House functioned primarily as a movie theater with occasional breaks in the schedule for variety shows, boxing and wrestling matches. However, with the addition of more modern movie theaters in town, the facility closed its doors in January, 1944. Windows broke and pigeons took up residence in the abandoned space. For almost 40 years the Opera House stood neglected.

A growing national interest in historic preservation inspired a small but dedicated group of local citizens to save the theater. Their efforts led to the building being placed on the National Register of Historic Sites in 1973 and culminated in the reopening of the Opera House in October of 1982. After almost 40 years of silence, the walls once again rang with the sounds of music, laughter and applause. In 1983, Barre Opera House, Inc. was formed (from the former citizen organization Friends of the Barre Opera House) with the charge of restoring, preserving and operating this historic theater.

The ensuing decades have seen continued improvements - heat and comfortable seats, velour stage curtains, a Steinway concert grand piano. An elevator and the addition of a new entrance in 1993 made the Opera House physically accessible. A new sound system and an assisted hearing system were installed in 1996, followed by an acoustically pure heating/ventilation/air-conditioning system in 1998, and the restoration of our beautiful fir floors in 2001. Fourteen years ago we completed a three-year \$150,000 lighting project that included replacement of all of our theatrical lights, wiring, cables and dimmers. In addition to offering superior and safer lighting for shows.

In 2010, we soundproofed the theater by adding interior storm windows. We're currently illuminating the beautiful balcony stained glass window to make it visible from the outside of the building and lighting the freshly cleaned and painted Main Street façade. Through our Second Century Capital Campaign, we'll be adding a new lighting

board and LED theatrical lights (thanks to a Vermont Arts Council Cultural Facilities grant) and when we reach our \$1M fundraising goal there will be stage rigging improvements, repainting of the theater, and replacement of our orchestra-level seating. The work goes ever on!

More than 25,000 people visit the Barre Opera House annually. It serves a broad range of ages, hosting our signature Celebration Series and other BOH-presented shows, student matinees and rentals by other non-profit organizations and for-profit presenters. For the past seven seasons, we've had full enrollment in our summer camps and we will be looking to expand our educational offerings even further in the near future.

For information about membership, volunteering, tours or upcoming events, call the box office at 802-476-8188 or visit us online at [www.barreoperahouse.org](http://www.barreoperahouse.org), on Facebook and on Twitter. The Board of Trustees and staff look forward to a great schedule in 2020 and hope to see you here at central Vermont's premier performing arts center. Thank you for your support!

The BOH lobby, box office and theater are accessible to those with physical and hearing disabilities and other special needs.

**Board of Trustees**

(as of December 2019)

Bill Koch, Chair

Joe Preddy, Vice-chair

David Sanguinetti, Treasurer

John Brugger

Karen Lauzon

Patty Meriam

Bob Pope

Dick Shadrout

Dan Casey, Executive Director

Cindy Campos, Box Office Manager



## THE BARRE PARTNERSHIP

### 2019 Annual Report

The Barre Partnership is a non-profit membership organization that works in both private and public sectors in our efforts to develop and coordinate strategies “to stimulate and sustain economic development in Barre’s historic downtown, ensuring a vibrant community that is the social, cultural and economic hub of the greater Barre area.” The Barre Partnership is a Designated Downtown Organization of the Vermont Downtown Program and provides downtown Barre building owners, lessees and the City of Barre with a variety of benefits including eligibility for historic, façade improvement and code improvement tax credits, qualifications for grant funding for projects in the district, and more. Since 2011, property owners have been able to access over \$1 million in tax credits which have leveraged over \$7 million in private development.

The end of fiscal year, June 30 2019 marked another successful year. The Partnership presented the 4th Annual Granite City 5K Run/Walk for Veterans in November, 2018, where we raised over \$4,000 for Capstone Community Action’s veteran programs. We put on 14 concerts for the Summer Concert Series in Currier Park and managed the return of the new Barre Farmers Market.

The Partnership also presented the Barre Heritage Festival which saw over 20,000 people come into the downtown and enjoy musical entertainment on several stages over the course of several days. We also organized the employee appreciation dinner and annual Holiday Parade and Tree Lighting. In addition, we provided technical assistance to several businesses in the downtown and lobbied state officials on the importance and strengthening of several state programs to help downtowns across the state.

We depend on a core group of volunteers for our board of directors, committee teams and events and rely on one staff member to engage downtown stakeholders in helping to develop and deliver meaningful

growth and impact within budget constraints. We look forward to working with the City of Barre and engaging Barre stakeholders in all that we do to further the mission of the Partnership.

Sincerely,

Tracie A. Lewis, Executive Director

**Board of Directors**

David Gold

Justin Pecor

Caitlin Corkins

Timothy Boltin

Mary Jane Magnan

Michael Waggoner

Cynthia Naess Duprey

Rich Morey

**BARRE AREA SENIOR CENTER****Annual Report 2018-2019**

The Barre Area Senior Center currently serves approximately 415 members, most of whom reside in Barre City and Barre Town, as well as older adults from various central Vermont towns including Berlin, Montpelier, Plainfield, Orange, Washington, Williamstown and East Calais.

BASC relies on donations, fundraisers, voter-approved funding, grants and monetary gifts for its operating costs. BASC is an independent 501c3 charitable nonprofit, and as such, it faces financial challenges on a regular basis.

The age to participate at the senior center is 50, and a requested annual donation of only \$30 provides benefit to members, though everyone is welcome. Our mission is to provide access to programs and resources that help older adults live independently and remain active. BASC invites seniors of all ages to participate in the many programs and events offered at the center. Programs range from Arts & Crafts, Dance, Fitness, Trips, Health & Social Services and Nutrition just to name a few. We strive to provide our members with programs to increase their independence and enrich their lives all taking place in a comfortable and friendly atmosphere.

We have a broad volunteer base of approximately 75 members which allows each of them to share their expertise in different areas of need. We thank our volunteers and participants for their dedication in making these programs successful.

Our community partners include Central Vermont Home Health & Hospice, Rehab Gym in Barre, AARP, Jazzercise, Meals on Wheels, SASH, and CVCOA amongst others . Working together with our local partners allow us to share knowledge and resources that benefit each of us on many levels.

BASC wishes to thank Barre City Government for the generous support you have given us throughout the year. Without your support we would not be able to offer the programs and events to our members and the Barre community.

BASC was fortunate to have been awarded grants this year that helped in providing funding for programs and events that have allowed us to offer a wide variety of options to accommodate the interests of our members. The support we have received has not only increased our membership base but also helped spread awareness that the BASC is truly a strong foundation in this community. Established in 1968, and celebrating our 51st year this year, BASC continues to grow and serve our aging community .

The Barre Area Senior Center is open 9:00am to 3:00pm Monday through Friday and later hours when needed to accommodate programs and events.

### **Staff**

Jeannie Bone, Interim Director  
Sandy Safford, Receptionist

### **Board of Directors**

Cathy Hartshorn, President - Dorothy Neve, Vice President  
Robert Brault, Treasurer - Cindy Isabelle, Secretary  
John Poeton - Donald George - Jack Mitchell - Jane Benoit  
Shirley Raboin

Barre Area Senior Center  
802-479-9512 • 131 South Main Street #4 8 Barre, Vermont 05641  
Email: [bascdirector@yahoo.com](mailto:bascdirector@yahoo.com)  
Website: [www.barreseniors.org](http://www.barreseniors.org)  
Social Media: [www.facebook.com/barreareaseniorcenter](http://www.facebook.com/barreareaseniorcenter)







## CENTRAL VERMONT ADULT BASIC EDUCATION

~~~*Local Partnerships in Learning*~~~

### 2019 Annual Report

Central Vermont Adult Basic Education, Inc. (CVABE), a community-based nonprofit organization has served the adult education and literacy needs of Barre City residents for fifty-four years.

CVABE serves as central Vermont's resource for free, individualized academic tutoring for individuals (ages 16- 90+) in:

- Basic skills programs: reading, writing, math, computer and financial literacy
- English Language Learning and preparation for U.S. citizenship
- High school diploma and GED credential programs
- Academic skill readiness for work, career training and/or college

Barre City is served by our learning center in Barre. The site has welcoming learning rooms (each with computers, laptops and internet access to support instruction). CVABE staff and volunteers also teach students at the library or other local sites as needed.

**Last year, 74 residents of Barre City enrolled in CVABE's free programs, and engaged in just under 2,000 hours of instruction. In addition, 12 volunteers from Barre City worked with CVABE's professional staff to deliver and support literacy services. Teachers instruct students one-to-one and/or in small groups. Each student has a personalized education plan to address his/her learning goals. These goals might include: getting or improving a job, earning a high school credential, helping one's children with homework, budgeting and paying bills, reading important information, obtaining a driving license, preparing for college, gaining citizenship, and more. *Children of parents with low literacy skills have a 72 percent chance of being at the lowest reading levels themselves, and 70% of adult welfare recipients have low literacy levels. By helping to end the cycle of poverty, your support changes the lives of Barre City residents for generations to come.***

CVABE provides free instruction to nearly 500 people annually in the overall service area of Washington, Orange and Lamoille Counties. It currently costs CVABE \$3,320 per student to provide a full year of instruction. Nearly all students are low income. Over 100 community

volunteers work with CVABE's professional staff to meet the large need for these services while keeping overhead low.

We deeply appreciate Barre City's voter-approved past support. This year, your level support is again critical to CVABE's free, local education services. Only a portion of CVABE's budget is comprised of state and federal support. Funding is needed each year from the private sector and from the towns and cities we serve, to ensure we can help the neighbors who need education for a better life.

For more information regarding CVABE's adult education and literacy instruction for students, or volunteer opportunities, contact:

*Central Vermont Adult Basic Education, Inc.  
Barre Learning Center  
46 Washington Street- Suite 100, Barre, Vermont 05641  
(802) 476-4588  
[www.cvabe.org](http://www.cvabe.org)*



## CENTRAL VERMONT COUNCIL ON AGING ANNUAL

### 2019 Annual Report

Central Vermont Council on Aging (CVCOA) is a nonprofit organization dedicated to the mission of supporting Central Vermonters to age with dignity and choice. For nearly 40 years, CVCOA has assisted older Vermonters aged 60 and up to remain independent and if possible to stay at home for as long as possible. Central Vermont Council on Aging connects aging persons in our communities to the network of benefit programs and services they need to thrive. All services are made available to our clients at no charge without regard to health, income or resources. 90% of our clients are low-income.

Some of the options we make available include:

- **CVCOA Help Line** - (800) 642-5119 - has the answers to hundreds of common questions from elders, families and caregivers.
- **Information & Assistance staff** counsel elders and families on the many available benefit programs and services, such as 3SquaresVT, seasonal fuel assistance, and more.
- **Case Managers** work with clients in their homes to assess needs and develop, implement and coordinate individualized long-term care plans.
- **Nutrition Services** oversees the menu development and technical assistance for home-delivered and Community meals and provides the largest source of funding for the 14 meal sites that prepare and deliver these meals.
- **State Health Insurance Program (SHIP)** provides personalized Medicare counseling, Medicare & You workshops, and enrollment assistance for Medicare Part D plans.
- **Family Caregiver Support** promotes the well-being of the family members serving as caregivers to loved ones, including administration of the Dementia Respite Grant, which provides much needed respite for family caregivers.

There is a great need for CVCOA services in Barre City. Low income seniors face many challenges such as housing, nutrition, transportation, fuel assistance, home maintenance, social isolation and health insurance coverage issues, especially with prescription drugs. During

the last fiscal year (7/1/18-6/30/19), Central Vermont Council on Aging provided one or more of the above services to **459 (unduplicated) Barre City senior residents for a total of 7,675 hours of service.** In FY19, CVCOA case Managers Megan Thomas, Chuck Rhynard, and Lisa Mercurio, worked directly with seniors in Barre City.

| Services for Barre City                | # Residents |
|----------------------------------------|-------------|
| Case Management: .....                 | 144         |
| Information and Assistance: .....      | 226         |
| Congregate /Home Delivered Meals ..... | 236         |
| Caregiver/Dementia.....                | 9           |
| Self-Neglect.....                      | 2           |
| Veteran’s Directed Care .....          | 1           |
| Other.....                             | 1           |

**CVCOA Board of Directors (FY19)**

|           |          |                |
|-----------|----------|----------------|
| Gary      | Chicoine | President      |
| Julie-Ann | Graves   | Treasurer      |
| Peter     | Harris   | Vice President |
| Cynthia   | Jackson  | Member         |
| Emily     | McKenna  | Secretary      |
| Fred      | Ober     | Member         |
| Donna     | Watts    | Member         |
| Becky     | Wright   | Member         |
| Sheila    | Herman   | Member         |

All of us at CVCOA extend our gratitude to the residents of Barre City for their ongoing commitment to the health, independence, and dignity of those who have contributed to making the Central Vermont communities what they are today.



## CAPSTONE COMMUNITY ACTION

### 2019 Annual Report

Since 1965, Capstone Community Action (formerly known as Central Vermont Community Action Council) has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland Counties. We help people build better lives for themselves, their families and their communities. This year, Capstone Community Action served 13,360 people in 7,256 Vermont households through Head Start and Early Head Start, business development, financial education, food shelves and nutrition resources, housing counseling, tax preparation, teen parent education, emergency heating assistance, home weatherization, workforce training, and more.

Programs and services accessed by 1829 Barre City households representing 3509 individuals this past year included:

- 1718 individuals in 935 households accessed nutritious meals and/or meal equivalents at the food shelf.
- 211 households with 553 family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 320 individuals in 135 households worked with housing counselors to find and retain affordable, safe, secure housing.
- 23 homeless individuals with 183 homeless family members worked with housing counselors to find and retain affordable, safe, secure housing.
- 76 children were in Head Start and Early Head Start programs that supported 148 additional family members.
- 9 pregnant and parenting teens and their children gained literacy skills through our Family Literacy Center supporting 14 family members.
- 11 households received emergency furnace repairs and 3 household furnaces were replaced at no charge, making them warmer and more energy efficient for residents.
- 23 households were weatherized at no charge, making them warmer and more energy efficient for 48 residents, including 4 seniors and 6 residents with disabilities.

- 32 people attended classes or met one-on-one with a financial counselor to be better able to manage and grow family finances.
- 24 entrepreneurs received counseling and technical assistance on starting or growing a business.
- 217 residents had their taxes prepared at no charge by Capstone's IRS certified volunteers ensuring them all the refunds and credits they were due.
- 3 people saved towards an asset that will provide long-term economic security. With savings, homes were purchased; businesses were capitalized and people enrolled in higher education or training.
- 10 childcare providers received nutrition education and were reimbursed for the cost of serving nutritious meals and snacks to the 102 children in their care.
- 15 people participated in an intensive 12-week workforce training program for the food service sector.

Capstone thanks the residents of Barre City for their generous support this year!



**CENTRAL VERMONT  
HOME HEALTH & HOSPICE**

*A Century of Caring and Quality*

**2019 Annual Report**

Central Vermont Home Health & Hospice (CVHHH) is a not-for-profit Visiting Nurse Association serving 23 communities in central Vermont with skilled nursing care, physical, speech, and occupational therapy, medication management, social work support, and a personal care to central Vermonters of all ages in the comfort and privacy of home. The organization is governed by a volunteer Board of Directors, each of whom lives in CVHHH's service area. CVHHH is guided by a mission to care for all central Vermonters regardless of a person's ability to pay, their geographic remoteness, or the complexity of their care needs. CVHHH embraces new technology and collaborates with other local providers to ensure that central Vermonters' care needs are met. In addition to providing medically necessary care, CVHHH promotes the general welfare of community members with public foot care clinics and grief and bereavement support groups. To learn more, visit [www.cvhhh.org](http://www.cvhhh.org).

CVHHH Services to the Residents of Barre City Jan 1, 2019 – December 31, 2019

| Program                      | # of Visits   |
|------------------------------|---------------|
| Home Health Care             | 9,805         |
| Hospice Care                 | 1,928         |
| Long Term Care               | 4,830         |
| Maternal Child Health        | 862           |
| <b>TOTAL VISITS/CONTACTS</b> | <b>17,425</b> |
| <b>TOTAL PATIENTS</b>        | <b>549</b>    |
| <b>TOTAL ADMISSIONS</b>      | <b>762</b>    |

Town funding will help to ensure that CVHHH provides services in Barre City through 2020 and beyond. For more information contact Sandy Rousse, President & CEO, or Kim Farnum, Director of Community Relations & Development at 223-1878.



## CIRCLE 2019 Annual Report

The ways in which Circle serves our community does not remain stagnant, and our programs and procedures must accurately reflect these changing times. By reviewing and updating current policies, we have been able to measure our growth, visualize our strengths, and determine what gaps must be addressed in order for us to continue to provide services that address the needs of victims/survivors of domestic violence. The work that is done now will have a lasting effect on the entire organization, by providing the framework and direction for the future progression of the services and work that we do. Throughout our review and updating process, Circle staff and volunteer advocates were kept extremely busy during fiscal year 2019 providing the following services:

- Staff and volunteer advocates responded to 5,944 hot line calls.
- Shelter services were provided to 25 women and 18 children for a total of 2,219 bed nights.
- Our prevention based programs in schools reached a total of 371 students through 7 presentations.
- Circle provided community presentations to 586 individuals through the 30 trainings and workshops offered throughout Washington County.
- Advocates provided support to 123 plaintiffs during Final Relief from Abuse Hearings, and assisted 116 individuals file for temporary orders.
- Court Education Program was presented to 260 individuals, and our Court Hour Program, which offers one-on-one support to plaintiffs as they prepare for their final hearings, was offered to 37 individuals.
- Circle held 32 support group sessions, which 37 unduplicated women and their children attended.
- Over 1,500 people received direct services from Circle, which are maintained by trained staff and volunteer advocates.
- Our organization continues to rely heavily on the vast support of its many dedicated volunteers; Board Members, Hotline Advocates.



cates, and Shelter Support have all contributed 8,103 hours to the work of Circle.

Our services include:

- SHELTER: Emergency Shelter for women and children fleeing from domestic abuse
- SHELTER YOUTH PROGRAM: Available to children staying in shelter
- TOLL FREE CONFIDENTIAL 24-HOUR HOT LINE (1-877-543-9498)
- EMERGENCY, CIVIL and CRIMINAL COURT ADVOCACY
- SUPPORT GROUPS
- PREVENTION EDUCATION OFFERED TO SCHOOLS THROUGHOUT WASHINGTON COUNTY
- EDUCATIONAL PRESENTATIONS and TRAININGS: offered to civic organizations and businesses.
- INFORMATION AND REFERRAL: information about domestic violence and community resources, as well as individualized advocacy and referral to social service, legal, employment, counseling, and housing options.



## **DOWNSTREET HOUSING & COMMUNITY DEVELOPMENT**

### **2019 Annual Report**

In great appreciation of your support of our mission and services with an appropriation of \$5,000 as decided on Town Meeting Day of 2019, we are delighted to share with you a summary of our past year's impact and outcomes that your contribution supported.

In Barre City specifically, Downstreet...

- ❖ offers and is responsible for 62 separate affordable living quarters in Barre City.
- ❖ provides 110 Barre City residents with safe, decent, and affordable apartments, 85% of which are of low-income.
- ❖ stewards 35 single-family homes in Barre City as part of our community land trust model that ensures that each of these homes to be forever affordable in comparison to the surrounding real estate market.
- ❖ offers the award-winning Support and Services at Home program (SASH) to 220 seniors and young disabled adults, improving health care outcomes in our elderly and disabled communities by getting participants the support they need to live longer at home.
- ❖ has served 52 Barre City residents with homebuyer education classes, post-purchase, credit score counseling, and/or low-interest loans for health, safety, and energy upgrades to their homes.
- ❖ is piloting a tiny home program to house homeless individuals with mental illness. The pilot will also help us gain a greater understanding of the role tiny homes may play as a cost-efficient development option as we seek to maximize every funding dollar.
- ❖ fully renovated and affordably sold three previously-blighted homes to families of modest income as part of our Neighborhood Housing Program. This is a pilot effort to strengthen neighborhoods and empower families through the power of homeownership.
- ❖ is designing a new program called Family SASH, intended to serve and assist low-to-middle-income in earning families navigate the complexity of childcare and family responsibilities. Downstreet is collaborating with Cathedral Square and Housing Vermont to bring this new program to life.

- ❖ remains actively involved in community development and efforts in the pursuit of forwarding growth and progress for Barre City (i.e., Barre City Place, Downstreet Street Apartments).
- ❖ is headquartered in Barre and employs 29 full-time staff, many of whom live in the Barre area.

As you may know, Downstreet is a private, non-profit affordable housing services provider that seeks to bolster an environment of social justice for all and as a result, strengthen the health and future of our rural Vermont communities. Downstreet achieves this through the power of housing and its ability to connect people to the resources they need to thrive.

All of us at Downstreet are tremendously grateful for the support of Barre City citizens and look forward to continuing our mission work as we seek to strengthen the communities of Central Vermont.

With great appreciation,

Eileen Peltier, Executive Director  
Downstreet Housing & Community Development



**Family Center**  
OF WASHINGTON COUNTY  
It's always about the family.

**FAMILY CENTER OF  
WASHINGTON COUNTY**

*....serving families in Barre City*

**2019 Annual Report**

The Family Center of Washington County provides services and resources to all children and families in our region. We offer services for children, youth and families, including: Early Care and Education, Children's Integrated Services-Early Intervention, Family Support Home Visiting, Child Care Financial Assistance, Child Care Referral, Welcome Baby Information, Family Supportive Housing Services, Specialized Child Care supports, Transportation, Reach Up Job Development, Family Works, on-site Parent Support Groups, Food Pantry, Parent Education, and Playgroups for children from birth to five. We are grateful for the support shown by the voters of Barre City. For more information about Family Center programs and services, please visit: [www.fcwcv.org](http://www.fcwcv.org).

**Among the 1,155 individuals in Barre City who benefited from the Family Center's programs and services from July 1, 2018 – June 30, 2019 were:**

- \* **60** families who received **Information & Referral**, including consulting our **Child Care Referral services**, receiving assistance in finding child care to meet their needs, answering questions related to child care and child development, and receiving information about other community resources available.
- \***147** families who received **Child Care Financial Assistance**.
- \***109** children and caregivers who participated in our **Playgroups**. Playgroups are free, open to all families with children birth to five, and have no eligibility requirements. Children have a chance to play with others in a safe, stimulating and nurturing environment. Parents talk to other parents, draw upon each other for support, learn new skills from Playgroup Facilitators and get information about community resources.
- \* **83** adults and children who participated in **Parent Education** workshops and related activities for children.
- \* **9** children who attended our **5 STARS Early Childhood Education program**.
- \***362** individuals who were served by one of our **Home Visiting** services, providing parent and family education and support.

- \* **171 children and caregivers** who received food and household items from our **Food Pantry** to help supplement their nutritional and basic needs of families we serve.
- \* **18 children** who received **Transportation** assistance through our bus.
- \* **29 individuals** who received employment training in our **Job Development** program.
- \* **27 children and adults** who received permanent housing through our **Family Supportive Housing** services for homeless or at-risk-families with minor children in Washington County.
- \* **109 children and parents** who attended our **Community Events**.
- \* **6 families** who were screened for Adverse Family Experiences (ACEs) and then received support.
- \* **19 individuals** who attended on-site **Parent Support Groups**.
- \* **6 young parents** who received wrap around support in our **Family Works program**.

*Building resourceful families and healthy children to create a strong community.*



## GOOD BEGINNINGS OF CENTRAL VERMONT REPORT

### 2019 Annual Report

#### About Us:

The mission of Good Beginnings is to bring community to families and their babies. Founded in 1991 by three mothers in Northfield, we offer the following programs free-of-charge to any Central Vermont family with a new baby.

- **Postpartum Angel Family Support Program:** Trained community volunteers visit families weekly to provide respite, community connections, and hands-on help during the postpartum period. Anyone caring for an infant in Central Vermont is eligible, regardless of income or circumstance. During a typical visit, a Postpartum Angel may hold the baby, give attention to older siblings, offer baby wearing or infant soothing support, accompany parent to an appointment or on errands, or help the family access other resources. Through our **In Loving Arms** service, specially-trained volunteers provide “in-arms care” to babies boarding at Central Vermont Medical Center due to health issues.
- **The Nest Parent Drop-In Space:** Our cozy community space in Montpelier is open to the public Wednesdays through Fridays. Parents can drop in to nurse a baby or give older toddlers a break from running errands while enjoying hot tea/coffee, age-appropriate toys and books, and a lending library of parenting resources. La Leche League volunteers are available monthly for breastfeeding support. Reduced price baby carriers are available for purchase. The Nest is also available for parent-organized meet-ups or peer support groups.
- **Early Parenting Workshops:** Free workshops for expectant parents on what happens **after** you bring baby home. The focus is on planning for the postpartum transition - which affects all family members - and preparing for the job of parenting an infant. Topics include newborn and infant care, babywearing and other soothing techniques, caring for yourself, attachment parenting. Also helpful for grandparents, child care providers, and anyone else caring for an infant!

- **Assistance with Basic Needs:** Our **Infant Carrier Program** provides eligible families with a free baby carrier. Our **Emergency Fund** is available to assist families in crisis with financial needs. New in 2018-19, we also have **Childbirth Education Scholarships** to help low income families cover the cost of childbirth education classes.

#### **How We've Helped Families in Central Vermont:**

- 252 families served (totalling 348 adults and 292 children) in FY18-19
- Our 67 Postpartum Angel volunteers provided over 1,000 hours of respite, support, and community connections to 82 families
- 6 newborns boarding at the hospital were cuddled
- 17 families received free infant carriers and hands-on support with babywearing, an important attachment strategy and coping technique for caregivers
- 3 families received a total of \$900 in emergency funding to help with basic needs
- 135 families visited our Nest drop in space, representing 35 different towns
- 83 families attended free community events organized by Good Beginnings, including our two caregiver circles in downtown Barre
- 9 families attended our Journey Into Parenthood early parenting workshops

#### **How We've Helped Families in Barre City:**

- A total of 28 families served (including 30 adults and 40 children) in FY18-19
- Our Postpartum Angel volunteers provided nearly 165 hours of respite, support, and community connections to 13 families
- One newborn boarding at the hospital received cuddling by a Good Beginnings volunteer
- 8 families received free infant carriers and hands-on support with babywearing, an important attachment strategy and coping technique for caregivers
- 2 families received a combined \$600 in emergency funding to help with basic needs

- 13 families visited our Nest drop in space and/or attended our caregiver circles in Barre

**What Families Say:**

- “Coming to Mama’s Circle on Wednesdays has literally been my lifeline this past year.” - TK
- “It was a godsend to have our Postpartum Angel! She was very kind, helpful, knowledgeable, and reliable.” - CH
- “This service is amazing. With my first child it was like a full time job finding parenting resources like playgroups, workshops, and breastfeeding information. Good Beginnings has everything in one place and makes it so much easier.” - TS
- “Being home with your baby can get lonely and exhausting and having someone there to help or even just talk to does wonders. My Postpartum Angel was amazing! We ended up forming a friendship and still spend time together and talk multiple times a week.” - JC
- It was the best experience ever! My volunteer is absolutely amazing. Someone I hope to keep in contact with. This was an amazing experience and I am so so grateful. I have told EVERYONE about this program. - SW
- “The support was so valuable! Especially for someone who doesn’t have a lot of family around. It meant so much to me.” - KW
- “My volunteer was amazing, supportive, and became a great friend during my recovery. She was so helpful and loving to not only my new twins, my two year old daughter, but also myself. I couldn’t have asked for a better experience all around.” - JG
- “This is a wonderful program that my husband and I both benefited from and will probably stay a part of our lives.” - LB

**Contact Us:**

Good Beginnings of Central Vermont  
174 River Street  
Montpelier, VT 05602  
info@goodbeginningscentralvt.org  
www.goodbeginningscentralvt.org  
802.595.7953





## GREEN UP VERMONT

### 2019 Annual Report

Green Up Day marked its 49th Anniversary on May 4, 2019 with 22,000+ volunteers participating and over 43 tons of litter collected statewide. Always the first Saturday in May, Green Up Vermont is a nonprofit private organization that relies on your town's support to execute the tradition of cleaning up our roadways and waterways, while promoting civic pride. The tradition of Green Up Day began in 1970 by Governor Deane C. Davis and will celebrate its 50th Anniversary in May 2020.

Green Up Vermont offers a statewide educational component for grades K-2 by providing free activity booklets to schools and hosts its annual student poster design and writing contests for grades K-12. Please visit [www.greenupvermont.org](http://www.greenupvermont.org) for full details.

Support from cities and town's is essential to our budget, enabling us to cover fourteen percent of our annual operating costs. Funds help pay for administrative and program support, which includes over 65,000 Green Up trash bags, education, and promotional outreach.

Seventy-five percent of Green Up Vermont's budget comes from corporate sponsors and individual donors. Individuals can donate to Green Up Vermont on Line 23 of the Vermont State Income Tax Form or anytime online at [www.greenupvermont.org](http://www.greenupvermont.org).

Keep up-to-date with Green Up Vermont by joining our newsletter, liking us on Facebook (@greenupvermont), following us on Instagram (greenupvermont), and by visiting our website.

Join us: Green Up Day, May 2, 2020 and help Celebrate our 50th Anniversary.

*P.O. Box 1191  
Montpelier, Vermont 05601-1191  
(802) 229-4586 • [greenup@greenupvermont.org](mailto:greenup@greenupvermont.org)  
[www.greenupvermont.org](http://www.greenupvermont.org)*



## GREEN MOUNTAIN TRANSIT

*Getting you where you need to go!*

### 2019 Annual Report

#### Who We Are

GMT is the public transportation provider for the northwest and central regions of Vermont, offering a variety of services to the communities in which we serve. GMT is proud to offer traditional public transportation services like commuter, deviated fixed routes and demand response shuttles, while providing individualized services such as shopping and health care shuttles, Medicaid, Elderly and Disabled services to both urban and rural communities.

#### Our Services

##### Individual Special Service Transportation

GMT provides essential medical and non-medical transportation service to those who qualify for Medicaid, Elderly and Disabled, non-Medicaid medical, human service and/or critical care funds. We offer individual coordinated services for those who qualify and who are in need of scheduled rides through GMT volunteer drivers, special shuttle service or general public routes.

***In FY19 Barre City residents including East Barre, Websterville, Graniteville, and South Barre were provided special transportation services, totaling 22,620 rides. GMT does not track non-duplicated ridership. Special services offered direct access to:***

- Medical treatment
- Meal site programs
- VT Association of the Blind
- Reach Up
- Central VT Substance Abuse
- Prescription and Shopping
- Social and Daily services
- BAART
- Washington County Mental Health
- Vocational Rehabilitation

##### General Public Transportation

GMT also provides traditional general public transportation service directly supporting the increasing demand for affordable commuter and essential daily needs transportation solutions.

In FY19, total GMT ridership was 354,202. This general public transportation ridership was in addition to Special Service ridership, (above), and is available through a variety of services including:

- Deviated Fixed Routes
- Local Commuter Routes
- Local Shopping Shuttles
- Health Care Shuttles
- Demand Response Service
- Regional Commuters to Chittenden and Caledonia Counties

**GMT Volunteer Driver Program**

In addition to shuttle vehicles, GMT uses an extensive network of Volunteer Drivers to provide coordinated and caring rides throughout our rural service area. Volunteer Drivers are essential in providing cost effective and community driven services, and are the foundation of our special services. Drivers are reimbursed for the miles they drive and provide services under the management of GMT.

**Barre City General Service Snapshot**

Towns serviced include Barre City, Barre Town, Williamstown, Montpelier, Waterbury, Waitsfield, Berlin, Washington, East Montpelier, Calais, Cabot, Plainfield, Marshfield, Northfield, St Johnsbury, Middlesex and Orange. GMT provides direct or connecting services to the City of Barre through general public transportation routes, including, but not limited to:

| Route                      | FY19 Ridership |
|----------------------------|----------------|
| Montpelier Link Express    | 124,451        |
| City Commuter              | 36,401         |
| City Mid-Day               | 25,426         |
| Barre Hospital Hill        | 35,252         |
| Hannaford Shopping Special | 1,568          |

(GMT does not track ridership based on income status)

**Thank You**

Thank you to Barre Town taxpayers and officials for your continued financial support of GMT’s public transportation service and for your commitment to efficient transportation solutions.

**Information**

Please feel free to contact Jenn Wood, Public Affairs & Community Relations Manager with questions or to request additional information on GMT services at 802.864.2282 or [jwood@RideGMT.com](mailto:jwood@RideGMT.com).



## OUR HOUSE OF CENTRAL VERMONT

### 2019 Annual Report

OUR House of Central Vermont is a non-profit Children's Advocacy Center and Special Investigations Unit located in Barre and serving all of Washington County. OUR House's mission is to provide a safe and supportive setting for child victims of physical & sexual abuse, their non-offending family members as well as adult survivors of sexual assault.

OUR House (which stands for One Unified Response) implements a multidisciplinary approach to the issue of physical and sexual abuse. We work very closely with the Dept. for Children and Families, Law Enforcement, the State's Attorney's Office, Washington County Mental Health Services, CVMC, CIRCLE and SACT along with other local organizations to ensure investigations whenever possible are conducted in a child friendly environment, with staff whom are trained in the area of trauma. We also offer therapy referral, case management, safety planning, training, and referral services to children and adults.

Every town in Washington County has used our services in one way or another in the year of 2018.

Within Washington County:

- OUR House saw 163 cases in which physical or sexual abuse had occurred.
- OUR House paired with community partners and also provided the space for 20 families over several weeks to work on reunification which tallied 190 visits.
- Within Barre specifically, 65 or 25% of all the cases seen were the result of crimes which happened within the city limits, with the next highest % town being 8.5%.

While it is difficult to monetarily quantify a child abuse investigation, national statistics show that on a per-case basis, traditional investigations were 36% more expensive than CAC investigations. Because of this cost savings, OUR House asks Washington County towns for financial support. OUR House provides its case management tools and law enforcement services free of charge, which in turn removes the need for the towns to directly provide the services themselves.



## PEOPLES HEALTH & WELLNESS CLINIC

### 2019 Annual Report

People's Health & Wellness Clinic (PHWC) has been providing primary health care and wellness education to uninsured and underinsured Central Vermont residents who could not otherwise afford these services since 1994. Our services include primary medical care, mental health care, bodywork, and other complementary health services. In addition, we provide oral health care, special women's services through the Ladies First program, tobacco cessation screening and treatment, and Vermont Health Connect enrollment assistance. Our services are available to Barre City residents who do not have health insurance (including Medicaid or Medicare), or have a health insurance deductible that is greater than 7.5% of household income, or need services offered by PHWC that are not covered by insurance. Although all patients must have a household income of less than 400% of the Federal Poverty Level (FPL), 75% of our patients have incomes of 200% of the FPL or less.

Funds from Barre City help support the clinic's operations described above. Contributions to this general fund cover the cost of essential equipment, supplies, pharmaceuticals, and staffing that allow the clinic to continue serving the healthcare needs of Barre City residents and the wider central Vermont community.

During our most recently completed fiscal year, January 1 through December 31, 2018, 148 separate Barre City residents sought our services, 57 of whom were new to the Clinic. They required 605 separate patient interactions. They came for 261 medical visits, 64 dental visits, and 65 mental health visits. We provided 125 case management interactions, 63 medical consults, and provided immunizations and pharmaceutical samples 45 times, in addition to writing countless prescriptions. 26 patients came for 36 appointments for assistance enrolling in health insurance, 18 of whom successfully obtained health insurance.

We are grateful to the voters of Barre City for many years of support and we are very pleased to be able to provide free and accessible healthcare to the Central Vermont community. For additional information, please contact Rebecca Goldfinger-Fein, Executive Director, at 802-479-1229 or [rebecca@phwcvt.org](mailto:rebecca@phwcvt.org).

Rebecca Goldfinger-Fein, *Executive Director*

People's Health & Wellness Clinic  
553 North Main Street, Barre, VT 05641 • 802-479-1229



## THE SEXUAL ASSAULT CRISIS TEAM (SACT)

### 2019 Annual Report

The Sexual Assault Crisis Team (SACT) exists to transform relationships at all levels of our community; to build knowledge and skills in empathy, power, equity, respect, communication, and accountability. Intersections of poverty, classism, sexism, capitalism, ableism, heterosexism, substance use, and racism work together to create a community where hate and violence is expressed in a variety of harmful ways. We believe that all people should have freedom and autonomy over their bodies, and that sexual violence against one person harms entire communities. We wish to address the root causes of sexual violence in our community and work toward the end of violence.

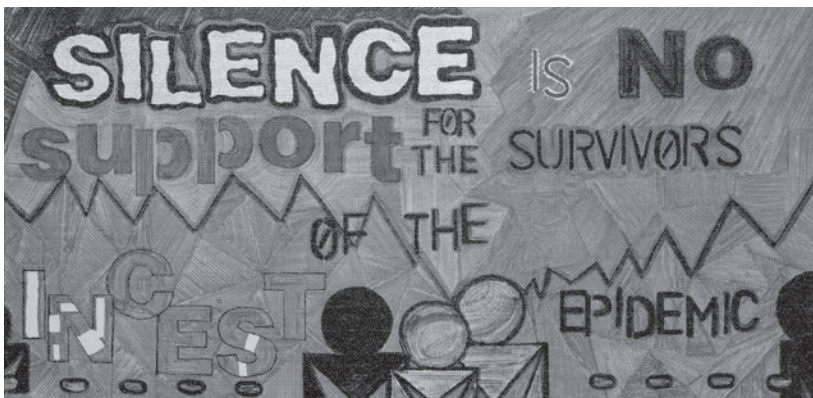
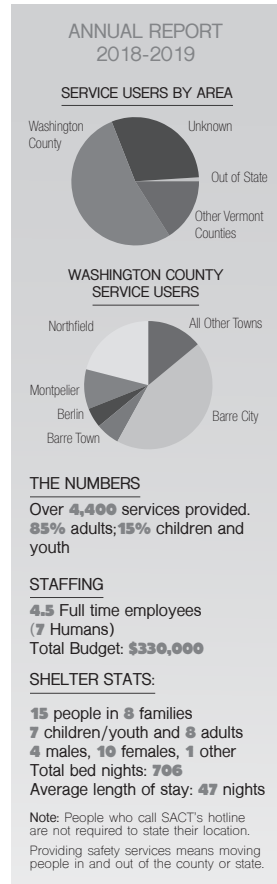
SACT supports and empowers people who have experienced sexual harm to take steps toward healing, through accessing their hopes and supporting their concrete needs. Our supports are voluntarily, and individualized for the unique needs of all of our service users.

#### Services we provide

- 24/7 HOTLINE support at 802.479.5577
- Community education and sexual violence prevention
- Safety planning/emotional support
- Advocacy at Sexual Assault Nurse Examination (SANE)
- Assistance applying for victim's compensation
- Support in court hearings, at crime related appointments & interviews
- Referrals to and support in accessing community resources
- Parent, friend & caregiver support
- Emergency shelter/support in accessing safe & permanent housing
- Coordinated efforts with area agencies
- Bystander training
- Support groups
- Case management
- Emergency support with living needs
- Sex trafficking response & prevention

**Removing the Mask: One Survivor’s Art**

Our first Sexual Violence Awareness Month programming showcased survivor art with deep truths (see art below by Pat Harrington), honest expression, and transformative vision for community intervention and prevention—calling on all of us to remove the mask of silence and see the truth of our role in ending sexual violence. This month-long art show culminated in staff and survivor participation in an interfaith vigil at known sexual violence sites in Barre, and the beginning of Survivor and Ally community meetings—monthly meetings to share stories of resilience and wisdom to inform our work to end violence. In the future our monthly meetings hope to blossom into survivor leadership and pro-active work for change in our community—centering those most impacted in the solutions we seek. The art show is now traveling throughout the state, supported by local sexual and domestic violence groups, with educational materials developed in our offices.



SACT's mission

is to provide advocacy and support for people of all genders who have experienced sexual harm, and to educate for a community free of sexual violence.



## VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED

### 2019 Annual Report

The Vermont Association for the Blind and Visually Impaired's 2019 Fiscal Year was an exciting one. The number of clients we serve has continued to increase annually, and we have made significant updates to our SMART Device Training Program (formerly known as the iOS Training program) for adult clients.

It's clear to us at VABVI that our mission and services will continue to play a critical role in the lives of many Vermonters well into the future. We are working harder than ever to support anyone living in Vermont who is experiencing vision loss.

**SMART Device Training Program (formerly known as the iOS Training Program):** The program served 116 clients in its first year. After the launch of this program, several updates were made to reflect lessons learned, advances in technology, and additional client needs. Initially, the program only utilized tablet and smartphone devices with iOS capabilities. Our Teachers of the Visually Impaired underwent additional training and now have the capability to show clients how to use smart devices and speakers of several makes and models: Android, Google, Apple, and Amazon.

**PALS (Peer Assisted Learning and Support) Groups:** PALS Groups, held throughout Vermont, are monthly meetings where members share coping strategies and to discuss the practical, social and emotional challenges of vision loss.

**HAPI (Helping Adolescents Prepare for Independence):** The HAPI program enables Teachers of the Visually Impaired and Certified Vision Rehabilitation Therapists to work one-on-one with students to practice daily living skills.

**IRLE Summer Camp (Intensive Residential Life Experience):** IRLE camp helps VABVI students develop social skills, meet fellow visually impaired peers, meet adult mentors, learn independent living skills, and improve self-advocacy skills.

During Fiscal Year 2019, we served 1,431 clients from all 14 counties in Vermont. This included 17 students and 111 adult clients in Washington County.

For more information about VABVI's services or to volunteer, please contact Shannon Turgeon at (802) 863-1358 ext. 217, or at [sturgeon@vabvi.org](mailto:sturgeon@vabvi.org). Visit us our website at [www.vabvi.org](http://www.vabvi.org) and feel free to "like" us on Facebook at <https://www.facebook.com/vabvi802>





## THE VERMONT CENTER FOR INDEPENDENT LIVING

### 2019 Annual Report

For 40 years, The Vermont Center for Independent Living (VCIL) has been teaching people with disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees (85% of whom have a disability) conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life.

Preliminary numbers for our FY19 (10/2018-9/2019) VCIL responded to over **3,600** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **250** individuals to help increase their independent living skills and **6** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **163** households with information on technical assistance and/or alternative funding for modifications; **90** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **86** individuals with information on assistive technology; **46** of these individuals received funding to obtain adaptive equipment. **499** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **40** people and provided **31** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Lamoille, Rutland and Windham Counties. Our Peer Advocate Counselors and services are available to people with disabilities throughout Vermont. Our Windham County office also houses the Vermont Interpreter Referral Service (VIRS) (previously under the VT Center for the Deaf and Hard of Hearing) and provides statewide interpreter referral services for sign language, spoken English and CART services for assignments in medical, legal, mental health, employment, educational, civil and recreational settings.

During FY '19, **54** residents of **Barre City** received services from the following programs:

- Meals on Wheels (MOW)|  
(over **\$16,400.00** spent on meals for residents)
- Sue Williams Freedom Fund (SWFF)  
(**\$3,500.00** spent on assistive technology)
- VT Equipment Distribution Program (VTEDP)  
(**\$1,200.00** spent on adaptive telephone equipment)
- Peer Advocacy Counseling Program (PAC)
- Information Referral and Assistance (I,R&A)

To learn more about VCIL, please call VCIL's toll-free I-Line at:

**1-800-639-1522**, or, visit our web site at **[www.vcil.org](http://www.vcil.org)**.



## WASHINGTON COUNTY DIVERSION PROGRAM

### 2019 Annual Report

#### *Serving the Communities of Washington County*

#### **Who We Are and What We Do:**

The Washington County Diversion Program (WCDP) is a local non-profit organization that provides a range of restorative justice programs for the communities within Washington County. WCDP addresses unlawful behavior, supports victims of crime and promotes a healthy community. We follow a balanced and restorative justice model that strives to put right the wrongs that have been done and address the needs of all stakeholders, including the victim, the community and those who violated the law, holding the latter accountable in a manner that promotes responsible behavior.

WCDP runs six separate programs: Court Diversion (adult and youth), the Youth Substance Abuse Safety Program, the Balanced and Restorative Justice Program, the Tamarack Program, Pretrial Monitoring and the Driving with License Suspended Program.

#### **Court Diversion**

This restorative justice program is for youth with a delinquency petition and adults charged with a crime. Recognizing that people and relationships have been harmed when someone commits an offense, Diversion empowers all stakeholders to collectively address the needs of the victim, the community and the person who violated the law. Participants must take responsibility for their actions and engage in a restorative process aimed at repairing the harm. Completion of the Diversion Program results in a dismissal of the delinquency/criminal charge. During Fiscal Year 2019, WCDP's Diversion Program worked with 403 diversion participants, 38% of whom were Barre City residents. Seventy-five percent of participants who completed the program during Fiscal Year 2019 did so successfully.

#### **Youth Substance Abuse Safety Program (YSASP)**

YSASP provides an alternative to the civil court process for youth who violate Vermont's underage alcohol or marijuana laws. YSASP helps young people understand the impact on themselves and others of using substances and to lower their risk of future use, while connecting those

identified as using at high-risk levels to professional substance use clinicians. YSASP follows an approach known as Screening, Brief Intervention and Referral to Treatment (SBIRT). During Fiscal Year 2019, WCDP's YSASP Program worked with 123 youth, 14% of whom were Barre City residents. Ninety-four percent of those who completed the program did so successfully.

### **Balanced and Restorative Justice Program (BARJ)**

These services are provided to youth who are charged with a delinquency, have been adjudicated delinquent or are at-risk for involvement in the juvenile justice system. BARJ services vary depending on each individual, but consist of restorative interventions that reduce and eliminate further involvement in the juvenile justice system such as: restorative panels, restitution services, risk screening, and restorative classes/skills development. During Fiscal Year 2019, WCDP's BARJ Program worked with 45 youth. 38% of whom were Barre City residents.

### **Tamarack**

This restorative justice program is for adults charged with a crime who have a substance use or mental health treatment need regardless of their criminal history. Pretrial Service Coordinators quickly connect those referred to substance use, mental health and other supportive community-based services. Participants must take responsibility for their actions and engage in a restorative process aimed at repairing the harm. Completion of the Tamarack Program results in a dismissal of the criminal charge. During Fiscal Year

2019, WCDP's Tamarack Program worked with 135 participants, 54% of whom were Barre City residents. Sixty-two percent of those who completed the program did so successfully.

### **Pretrial Monitoring**

Pretrial Monitoring is for adults with substance use or mental health treatment needs who are going through the court process and awaiting case resolution. Monitoring may be ordered by the court. Individuals may also choose to engage with pretrial services. Pretrial Service Coordinators quickly connect people to substance use, mental health and other supportive community-based services. They also support individuals to meet conditions of release and attend scheduled court appearances. During Fiscal Year 2019, WCDP's Pretrial Services program worked with 51 individuals, 57% of whom were Barre City residents.

**Driving with License Suspended**

The Civil DLS Diversion Program works to restore people's privilege to drive by helping people to determine requirements for driver re-licensing and by providing alternative affordable means to satisfy those requirements whenever possible. Among other forms of assistance, staff file motions, including proposed reductions and payment plans, on behalf of participants with the Vermont Judicial Bureau (VJB) and collect payments for the VJB. During Fiscal Year 2019, WCDP's DLS program worked with 55 individuals. Unfortunately, this data is not tracked by town of residence.

**We continue to need - and deeply appreciate - your support!**

The people we serve have complex and chaotic lives. They arrive at WCDP with multiple barriers to success: mental health issues, substance use problems, low educational attainment, poverty and/or homelessness. As a result, our level of engagement and case management has increased so that we can connect people with the resources they need.

The town funds we receive from Barre City allow us to keep offering the level of services we do. Thank you!

Catherine Kalkstein  
322 North Main Street, Suite 5, Barre, VT 05641  
802.479.1900 or Catherine@wcdp-vt.org

**Vermont's Principles of Restorative Practices:**

1. Harmful actions are violations of people and relationships.
  - While harmful actions may or may not be violations of law, the primary concern is the physical, emotional, and social impact such acts have on people—those directly harmed, impacted or victimized, family members, community members, those who have committed the acts— and the relationships among them.
2. Violations create obligations.
  - Each situation is complex and creates obligations to repair harm to the extent possible, as defined by all those affected.
  - Those who have caused harm and victimization have a responsibility to gain insight concerning their actions, to make amends, and to learn ways to avoid causing future harm or victimization.

- 
- Community and government, in partnership, have responsibilities to provide support and accountability to all its members when a violation has occurred.
  - Community and government have responsibilities to address conditions that may contribute to crime and delinquency as well as encourage mutual respect and healthy communities.
3. Restorative justice seeks to engage and support those who have been harmed or victimized.
- People who have been victimized or harmed are in the best position to know what their needs are and what is important to them. They should be provided opportunities to participate, shape the process, make decisions and seek resolution.
  - People who have been victimized or harmed may determine their level of participation through a meaningful invitation, an opportunity to share how the incident affected them, being deeply listened to and by identifying how their needs may best be met.

**YOUTH SERVICE BUREAU**  
The Washington County Youth Service Bureau/Boys & Girls Club

**THE WASHINGTON COUNTY  
 YOUTH SERVICE BUREAU  
 BOYS & GIRLS CLUB**

**2019 Annual Report**

**WCYSB  
 Board of Directors**

*Chair*

David Batchelder  
 Bob Sheil  
 Earl Kooperkamp  
 Linda Babic  
 Dana Lawrence  
 Paul Richardson

**Executive Director  
 Kreig Pinkham, MA**

WCYSB  
 PO Box 627/38 Elm St.  
 Montpelier, VT 05601  
 802-229-9151  
 www.wcysb.org  
 wcysb@wcysb.org



Is An Important Resource To The Residents of Barre City.

During the past year (July 1, 2018 through June 30, 2019) The Washington County Youth Service Bureau/Boys & Girls Club provided the following services to 297 young people and families in Barre City (unduplicated total, some youth receives multiple program services):

- **3 Teens** participated in the **Basement Teen Center** in Montpelier that provides supervised drop-in time, leadership opportunities, research-based prevention programming, activities & events for youth ages 12-18.
- **22 Youths and their Families** were assisted by the **Country Roads Program** that provides 24-hour crisis intervention, short-term counseling, and temporary, emergency shelter for youth who have runaway, are homeless, or are in crisis.
- **25 Youth** were provided with **Substance Abuse Treatment** through the **Healthy Youth Program**. This service includes substance abuse education, intervention, assessments, treatment and positive life skills coaching. Support is also available for families.
- **5 Teens** received critical supports through the **Transitional Living Program** that helps homeless youth ages 16-21 make the transition to independent living. This program teaches life skills and budgeting; assists with employment and education goals; and provides direct rent assistance.

- **2 Young men** were served by **Return House** that provides transitional housing support and intensive case management services to young men who are returning to Barre City from jail.
- **24 Youth** were served through the **Youth Development Program** which provides voluntary case management services to youth ages 15-22, who are, or have been, in the custody of the State through the Department for Children and Families.
- **3 youth** was served by the **Mentoring+ Program** that matches youth ages 11-17 with caring community mentors.
- **203 Community Members** were served through the **46th Annual Free Community Thanksgiving Dinner** in Montpelier, which is organized by the Bureau (173 hot meals were delivered to Barre City residents).

This year's funding request represents a cost of approximately \$17 per person served. This is only a small fraction of the cost of the services provided by the Bureau. Most of the services provided to Barre City residents have involved multiple sessions, were provided by certified or licensed counselors, and emergency temporary shelter included 24-hour supervision, meals, and transportation. The Washington County Youth Service Bureau is a private, non-profit, social service agency. All programs and services are funded by foundations, state and federal grants, Medicaid and other insurance, private donations, area towns, and fundraising activities.

**For Information and Assistance  
Call 229-9151 – 24 Hours a Day – 7 Days a Week**





## **CVEDC** CENTRAL VERMONT ECONOMIC DEVELOPMENT CORPORATION

### **2019 Annual Report**

Central Vermont Economic Development Corporation (CVEDC) continues to provide support for businesses located throughout Central Vermont. Our primary focus is on supporting entrepreneurs, developing the workforce, and providing access to financial and technical assistance resources.

In the past year we have connected businesses in Barre City with significant grants for workforce development, including support for apprenticeship and pre-apprenticeship programs in the granite industry. We held our tenth annual Central Vermont Job Fair at the Barre Aud in April. 49% of the 608 Job Seekers attending the event identified their home as Barre. We have made 20% of the loans in our revolving loan fund to businesses in Barre City.

As one of the major economic hubs of this region, Barre City businesses remains a primary community receiving support through CVEDC. We work to identify needs and match them to available funding, programs and resources in an effort to strengthen the regional economy through the retention and creation of high wage jobs that support our communities.

Working in collaboration with Barre Area Development and City officials, CVEDC will continue to work closely with businesses small and large based in Barre. We greatly appreciate the support Barre has provided in the past, and look forward to a continued working relationship going forward.

James B Stewart

Executive Director

## CENTRAL VERMONT PUBLIC SAFETY AUTHORITY

### 2019 Annual Report

Timely communication is a very important factor in public safety, as is staff training. CVPSA has taken measures to improve communications, response time and professional development.

CVPSA successfully upgrade communication equipment in the cities of Barre and Montpelier and they are now able to backup one another during emergencies, such as seasonal flooding events. CVPSA has advanced a long-time goal to have all dispatchers APCO certified by allocating funds this year that will enable both cities to be fully staffed by certified dispatchers. This common training is beneficial to both Cities and the 21 towns for whom they dispatch fire and EMS calls.

CVPSA expanded to include the Capital Fire Mutual Aid District (CapWest) as a member with two seats on the CVPSA Board. CapWest represents several Central Vermont towns for the purpose of providing volunteer fire response and emergency medical services. The Board presented a plan to the City Councils of Barre and Montpelier for a single site dispatching and to implement a simulcast radio system to improve radio communications for all CVPSA members. Both Barre City and Montpelier determined not to support this comprehensive plan.

CVPSA turned its attention to identifying communications problems and possible solutions.

CVPSA worked on Senate bill S273 which would authorize funding for regional public safety services and establish a fair and equitable state-wide funding formula for dispatching. Currently some towns get free dispatching from the Vermont State Police and the rest of the towns pay fully for their public safety dispatch services.

CVPSA Board Chairman Tom Golonka and Executive director Francis (Paco) Aumand both resigned. Kimberly Cheney was elected Board Chair in March of 2019. The Board decided to operate without staff and use our funds for training, studies and/or projects. The Montpelier City Council requested CVPSA to initiate a professional assessment of area communication needs for its members and to work with CV Fiber. CVPSA issued such an RFP and is now considering three proposals offering to do a needs assessment. This assessment which will include potential solutions surrounding radio, fiber and cellular coverage for all regional public safety communications.

The cost of such a study varies from approximately \$50,000 to \$85,000. The CVPSA Board will use \$35,000 of its fund balance to initiate Part One of the study and is asking additional \$50,000 (\$25,000 each from Barre and Montpelier) to fund Part Two. At this writing, although there are many issues to resolve, an important step would be to do the assessment of radio, fiber and cellular needs for its members. CVPSA is grateful to its steadfast volunteer board.



## CENTRAL VERMONT REGIONAL PLANNING COMMISSION

### 2019 Annual Report

**Regional  
Commissioner**  
Janet Shatney

**Transportation  
Advisory  
Committee**  
Scott Bascom

The Central Vermont Regional Planning Commission is a consortium of 23 towns and cities in Washington County and western Orange County. The Commission provides planning, development, and project implementation assistance to communities. All municipalities in the region are entitled to equal voting representation by a locally appointed member to the governing Board of Commissioners.

#### 2019 Barre City Activities

- ❖ Initiated work in Steven's Branch watershed to help identify and prioritize vulnerable storm damage areas and create solutions.
- ❖ Provided program management for the Pouliot Avenue stormwater project.
- ❖ Completed traffic counts on Seminary Street, Washington Street and South Main Street.
- ❖ Fostered development of a Morrisville to Barre commuter bus; identified possible bus stops.
- ❖ Supported emergency preparedness by assisting with a Local Emergency Management Plan update and supporting town official participation in ICS 402 and Emergency Management Director courses.
- ❖ Facilitated meeting with City and consultant to discuss parcels that are subject to a new stormwater permit.
- ❖ Facilitated a multi-sector stakeholder discussion on improving the workforce development system to better serve single women with children households. 60% of these households live in extreme poverty in Barre City.

#### CVRPC Projects & Programs

- ❖ *Municipal plan and bylaw updates:* Focus on predictable and effective local permitting through education, bylaw modernization, and plan updates.

- ❖ *Brownfields*: Complete environmental site assessments so properties can be sold, developed or redeveloped to benefit the community, stimulate the economy, create/protect jobs and increase housing opportunities.
- ❖ *Transportation planning*: Coordinate local involvement in transportation decisions through the Transportation Advisory Committee and provide studies, plans, data collection, and counts.
- ❖ *Emergency planning*: Better prepare our region and state for disasters by coordinating with local volunteers and the state on emergency planning, exercises, and training.
- ❖ *Energy conservation and development*: Foster projects that support energy conservation to save energy and tax dollars and identify opportunities for renewable energy generation.
- ❖ *Natural resource planning and projects*: Implement activities to protect water resources/supplies, enhance recreational opportunities, maintain the forest products industry, and enhance environmental health.
- ❖ *Regional plans*: Coordinate infrastructure, community development, and growth at the regional level through the development, adoption, and implementation of a regional plan.
- ❖ *Geographic Information System services*: Provide municipalities, state agencies, and regional groups with mapping and data analysis in support of their projects.
- ❖ *Special projects*: Complete special projects, such as downtown revitalization, recreation paths, farmland preservation, economic development, and affordable housing projects.
- ❖ *Grants*: Identify appropriate grant sources, define project scopes, write applications, and manage projects.

The Commission has no regulatory or taxing authority; each year, we request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for state and federal funding.

Your continued support for local and regional planning is appreciated! CVRPC is your resource -- please contact us at 802-229-0389 or [cvrpc@cvregion.com](mailto:cvrpc@cvregion.com) for assistance.



## CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT

### 2019 Annual Report

The Charter of the **Central Vermont Solid Waste District** specifies that the Board of Supervisors shall “cause to be distributed to the legislative branch of each member municipality for review and comment an annual report of activities, including a financial statement, and a proposed budget of the District for the next fiscal year.”<sup>1</sup>

The District operates on a fiscal year commencing July 1; the Operating Budgets for FY20 and FY21 are presented below, and are followed by additional details specified. The District is happy to provide public access to audited financial results from prior fiscal years, and to provide further details upon request. Please address any comments or questions to [generalmanager@cvswmd.org](mailto:generalmanager@cvswmd.org).

| Income Sources                        | FY20               | FY21               |               |
|---------------------------------------|--------------------|--------------------|---------------|
|                                       | Approved           | Preliminary        | Δ             |
| Solid Waste Surcharge                 | \$909,430          | \$900,000          | -1.0%         |
| Admin.Fees -- Solid Waste             | \$3,626            | \$5,000            | 37.9%         |
| Municipal Assessment                  | \$52,328           | \$52,328           | 0.0%          |
| Recycling, Haz Waste & Compost Income | \$67,096           | \$80,200           | 19.5%         |
| Hauler License Fees                   | \$2,600            | \$2,600            | 0.0%          |
| Grant Income                          | \$163,006          | \$97,698           | -40.1%        |
| Compost Equipment Sales               | \$11,625           | \$12,625           | 8.6%          |
| Interest Income                       | \$30,000           | \$30,000           | 0.0%          |
| Other Income                          | \$8,200            | \$8,200            | 0.0%          |
| <b>TOTAL Income</b>                   | <b>\$1,247,911</b> | <b>\$1,188,651</b> | <b>-4.75%</b> |

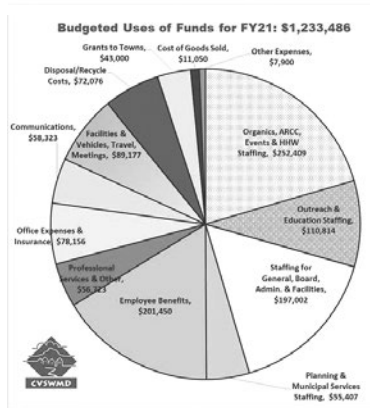
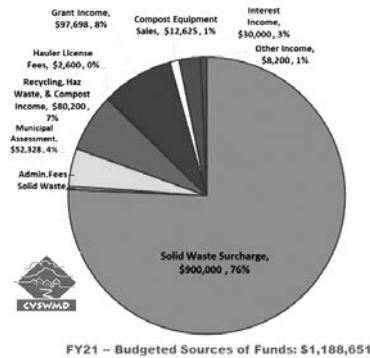
| Expenses                                         | FY20      | FY21        | Δ      |
|--------------------------------------------------|-----------|-------------|--------|
|                                                  | Approved  | Preliminary |        |
| Organics, ARCC, Events & HHW Staffing            | \$248,113 | \$252,409   | 1.7%   |
| Outreach & Education Staffing                    | \$108,928 | \$110,814   | 1.7%   |
| Staffing for General, Board, Admin. & Facilities | \$193,649 | \$197,002   | 1.7%   |
| Planning & Municipal Services Staffing           | \$54,464  | \$55,407    | 1.7%   |
| Employee Benefits                                | \$207,251 | \$201,450   | -2.8%  |
| Professional Services & Other                    | \$64,123  | \$56,723    | -11.5% |

|                                         |                    |                     |               |
|-----------------------------------------|--------------------|---------------------|---------------|
| Office Expenses & Insurance             | \$81,826           | \$78,156            | -4.5%         |
| Communications                          | \$62,374           | \$58,323            | -6.5%         |
| Facilities & Vehicles, Travel, Meetings | \$96,885           | \$89,177            | -8.0%         |
| Disposal/Recycle Costs                  | \$70,976           | \$72,076            | 1.5%          |
| Grants to Towns                         | \$43,000           | \$43,000            | 0.0%          |
| Cost of Goods Sold                      | \$9,250            | \$11,050            | 19.5%         |
| Other Expenses                          | \$34,900           | \$7,900             | -77.4%        |
| <b>TOTAL Expense</b>                    | <b>\$1,275,739</b> | <b>\$ 1,233,486</b> | <b>-3.31%</b> |

<sup>1</sup> <http://legislature.vermont.gov/statutes/section/24APPENDIX/403/00035>

**Details and Estimates (as called for in the District Charter)**

The District has budgeted for a small operating deficit of \$44,835 for FY21, before transfers to various funds which will result in a net positive outlook. CVSWMD is actively pursuing cost savings and grant opportunities to supplement the budget.



The District owns property and a building (administration) in Montpelier, and leases a building (recycling) in Barre. All expenses for operating and maintaining these are included in the amounts summarized on the previous page.

The District has no long-term debt, so incurs no debt service costs, and makes no payments to fund the retirement of debts. The District has four contractual agreements (property and vehicle leases, service and sales agreements) which extend beyond the fiscal year; monthly obligations are treated as operating expenses.

The District makes annual transfers to a Capital Fund, budgeted at \$34,000 for FY20 and \$30,000 for

FY21. Capital Fund expenditures are made for investments in property and equipment. In FY21 grants of \$43,000 will be made available to District towns and schools from the Grants Fund.

The District has proposed a \$1 per capita assessment for FY21, as in FY20 and years before, providing approximately \$52,000 in funding each year (see “Municipal Assessment” amounts on the previous page.) All other anticipated Revenue sources are summarized on the previous page.

The District strives to be of service to the citizens, communities, and businesses within our District and surrounding towns. Please contact me with any questions or comments about this report, our operations, or our goal of achieving “zero waste” with the District’s member municipalities.

CVSWMD is considering the construction of a year- round facility to accept Household Hazardous Waste (HHW). CVSWMD will communicate in the coming months with all member municipalities regarding that project.

Best Regards on behalf of the Board of Supervisors,

Cathleen Gent, General Manager [generalmanager@cvswmd.org](mailto:generalmanager@cvswmd.org)  
802.229.9383 x110



Central Vermont Solid Waste Management District

137 Barre Street, Montpelier, VT 05602 | [cvswmd.org](http://cvswmd.org) | 229-9383





**RETIRED AND SENIOR  
VOLUNTEER PROGRAM  
FOR CENTRAL VERMONT**

**2019 Annual Report**

The Retired Senior Volunteer Program (RSVP) engages, inspires, and recognizes volunteers who serve Older Vermonters in Barre City and the communities of Central Vermont and the Northeast Kingdom. Our program focuses on the healthy future of Vermont's seniors with measurable outcomes in companionship, transportation, wellness programs and home delivered meals.

In Barre City we served 24 volunteers who provided 1,486 hours of service. There are 472 RSVP volunteers in our combined service that includes the counties of Orange, Lamoille, Washington, Essex, Caledonia and Orleans that collectively served 45,551 hours. We do not track the income level of our volunteers.

The funding requested from Barre City is used to help offset the cost of supporting those volunteers. These costs are: training, recognition, travel, insurance, and coordination time.

RSVP volunteers serve their community by leading evidence based wellness programs at the Barre Senior Center and Jefferson Apartments. These programs are designed to improve balance, increase strength and provide social connections. RSVP volunteers also serve at meal sites, visit people in their homes, and deliver Meals on Wheels all with the goal of improving the healthy futures of older Vermonters.

RSVP volunteer Cathy Hartshorn who leads exercise programs at BASC explains her services this way "the most important thing I have found in any group activity with elders is the social aspect. As we know in this field, social interaction and support is a top indicator of aging well. We laugh, we share life's ups and downs, and friendships are made. Secondly, the strength building and balance exercises do help in keeping us safer and healthier."

RSVP volunteer Ilene Elliott explains "I am excited to be a certified trainer for the Arthritis Foundation Exercise Program and grateful to RSVP for sponsoring the programs. My favorite part of leading a group is seeing people smile and laugh while moving their bodies and take time before and after the exercise routine to socialize. We are having so much fun that we have expanded each class from 60 minutes to 75 minutes.



**VERMONT DEPARTMENT  
OF HEALTH  
REPORT FOR BARRE CITY**

**2019 Annual Report**

*At the Vermont Department of Health our twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters.*

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. Your district office is in Barre at the address and phone number above. We provide a wide range of resources and services to the community and local partners with the goal of promoting health and wellness for all Vermonters. For example, in 2019 we:

**Supported health in the community:** Central Vermont New Directions Coalition was awarded \$198,500 to combat tobacco use, underage drinking, youth marijuana use, and prescription drug misuse. As a result, residents gained more access to community health policy assistance, tobacco and vaping education, tobacco cessation resources, alcohol/marijuana awareness outreach, and prescription drug take back opportunities. We also supported the Paths, Routes, and Trails Committee to create greater accessibility of the City's sidewalks and other non-vehicle pathways.

**Provided WIC food and nutrition education to families:** 1,030 women, infants, and children in Washington County were served by the Women, Infants, and Children (WIC) Supplementation Nutrition Program. WIC is a nutrition program for growing families, which includes nutrition education, breastfeeding support, healthy food, and health care referrals. In Washington County we have 9 grocery stores that accept the WIC card.

**Ensured emergency preparedness:** Worked with local partners, including schools, hospitals, and emergency personnel to be prepared to distribute medicine, supplies, and information during public health emergencies. Central VT's Medical Reserve Corps contributed 300 volunteer hours supporting public events.

**Prevented and controlled the spread of disease:** Responded to 417 infectious disease cases in our region. We also helped partners understand the risk of vaping/e-cigarette use and set-up 17 safe syringe

disposal sites (in Barre) to improve public safety and reduce risk of disease.

**Supported student wellbeing:** In Washington County, 63% of students agree/strongly agree they believe they matter in their community. We collaborated with schools to help improve student health and youth empowerment by funding and assisting with community coalitions working within schools, holding youth-led community and policy conversations, and supporting dialogue nights focused on youth risk behavior survey data.

**Prevented substance misuse and abuse:** The regional substance abuse prevention consultant worked with community groups, schools, service providers, hospitals, and law enforcement to provide community organizing assistance, program planning and consultation, presentations and training, community grants technical assistance and guidance, and information and referral.

Join us on <https://www.facebook.com/vdhbarre>



Jeannie Bone, Director of the Barre Area Senior Center states, “RSVP offers a variety of programs and classes to our members. RSVP volunteers are an immeasurable part of making that happen. RSVP volunteer Teija Huttunen-Green facilitates our once a month Technology Workshop with professionalism and patience. She always adds an element of fun, which alleviates the stress our aging community feels when learning how to operate today’s new technology.”

For more information, or to volunteer in Barre City, please contact us at 479-1953 Program Director Dan Noyes at 888-2190 - [DNoyes@cvcoa.org](mailto:DNoyes@cvcoa.org)

RSVP is an invitation to serve. Sponsored by the Central Vermont Council on Aging, it is a national program designed to provide opportunities for persons who continue to remain actively involved in the life of their community. The aim is to develop specific volunteer opportunities that utilize the particular skills and interests of each individual volunteer, at the same time keeping an eye to what needs to get done in the community. Offices are located in Morrisville, Barre, and St. Johnsbury or visit [www.cvcoa.org/rsvp](http://www.cvcoa.org/rsvp) to learn of other opportunities in your community.

59 N. Main St., Suite 200 Barre, VT 05641



## VERMONT GRANITE MUSEUM OF BARRE

### 2019 Annual Report

The Vermont Granite Museum was founded by a coalition of over 300 Central Vermont citizens in 1994 as a way to preserve the landscapes, skills, stories, and memories of Vermont's granite industry. Since that time, the museum board, staff, and volunteers have worked relentlessly to salvage the historic Jones Brothers Company manufacturing plant (in use from 1895-1976) and turn the building and its 12.5 acres into a museum. Work on the project started in 1998, and capital improvements are made every year to the building and property. In 2019, the Barre Granite Association and its members generously donated the construction of a conference room within the museum. Each year, we are working hard to complete the construction of the museum while also hosting guests and giving tours, designing exhibits, hosting events, and offering workshops. Each year, we have a number of great events that use the Jones Brothers Company property as well as Barre's cemeteries and the quarries at Millstone Hill in Barre Town. Part of what we offer is a FREE multiuse path on the museum grounds. This natural walking area with four ecological zones and the ruins of two old granite plants offers the community the chance to have a recreation space in the city environment without having to leave the city.

In 2019, the Museum hosted workshops, local corporate and nonprofit events, dozens of school field trips, and a variety of private parties. Some of our events included:

#### January

- ▶ Holiday Party
- ▶ Boy Scout Sculpture Merit Badge Event

#### February

- ▶ Winterfest

#### April

- ▶ Boy Scout American Labor Merit Badge Event
- ▶ Clay sculpting course

#### May

- ▶ Opening Day Extravaganza
- ▶ Two weddings
- ▶ Granite City Garden Club Annual Plant Sale

- Retirement Party

#### June

- ART ROCKS! Spring Art show of The Palletters of Vermont
- Barre Granite Association Annual Meeting
- Washington County Mental Health Fair
- RockFire

#### July

- Heritage Festival
- Stone Wall Building Workshop
- Boy Scout Mining in Society Merit Badge Event

#### August

- A wedding
- 1969 Spaulding High School Reunion
- Connecting Hope Back to School Bash

#### September

- ART ROCKS! Fall Art show of The Palletters of Vermont
- Vermont Special Education Administrators Conference
- Granite company safety training courses
- Stone Wall Building Workshop

#### October

- Granite Festival
- Central Vermont Humane Society Fur Fest
- Vermont Department of Environmental Conservation Conference
- New England Intercollegiate Geology Conference

#### November

- Edward Jones Seminar
- Museum was the site for the filming of true crime story TV series episode

#### December

- Rotary Club Coat Drive and Brunch
- Holiday Parties

The Museum welcomed over 4,500 visitors from 47 states and countries around the world including South Africa, Germany, Belgium, Canada, Australia, Italy, France, Netherlands, United Kingdom, Scotland, and Ireland.

The Museum was able to accomplish all that we did in 2019, thanks to our dedicated volunteers. Our nearly 50 volunteers, ranging in age from 14 to 92, worked almost 4,000 hours, which is equivalent to 2 full-time positions at the Museum. Volunteers worked on projects such

as: historical research, collections management, visitor experience, marketing, event management, and buildings and grounds management.

For information about rental of the museum, membership, volunteer opportunities, tours, or upcoming events, please call us at 802-476-4605, visit us at 7 Jones Brothers Way, or contact us online at [www.vtgranitemuseum.org](http://www.vtgranitemuseum.org), Facebook, Twitter, or Instagram. The Museum looks forward to another great season in 2020 as we serve our Barre City residents and its visitors. We hope to see you at the Museum sometime soon and we thank you for your support!

Board of Trustees

Patricia Meriam, Chair  
Alicia Browning, Vice Chair  
Nicole Martell, Secretary  
Paul Hutchins, Treasurer  
Gina Akley  
Norm Akley  
Peter Anthony  
Regan Howard  
Adam Martin  
Robert Pope  
Michael Pope  
Reta Sanders

Scott A. McLaughlin, PhD, Executive Director



## THE VERMONT LEAGUE OF CITIES AND TOWNS

### 2019 Annual Report

#### *Serving and Strengthening Vermont Local Government*

**About the League.** The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities, with a mission is to serve and strengthen Vermont local government. It is directed by a 13-member Board of Directors elected by the membership and comprising municipal officials from across the state. The most recent audited financial statements are posted on our website, [vlct.org/about/audit-reports](http://vlct.org/about/audit-reports), and show that our positive net position continues.

**Member Benefits.** All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities that include villages, solid waste districts, regional planning commissions, and fire districts. Members have exclusive access to a wide range of specialized benefits, expertise, and services, including:

- **Legal, consulting, and education services**, including prompt responses to member inquiries. In 2019, VLCT continued to provide members with timely legal and technical assistance, including answering more than 4,000 legal questions; and publishing legal compliance guidance, templates and research reports, many of which are available to our members on our website.
- **Training programs on topics of specific concern to officials** who carry out the duties required by statute or are directed by town meeting mandates. The League provided training on various topics related to municipal law and governance to more than 1,000 members this past year.
- **Representation before the state legislature and state agencies**, ensuring that municipal voices are heard collectively and as a single, united voice, and **representation at the federal level**, primarily through our partner, the National League of Cities, as well as directly with Vermont's Congressional delegation.
- **Access to two exceptional insurance programs.** The Property and Casualty Intermunicipal Fund (PACIF) provides comprehensive and



cost-effective property, liability, and workers' compensation insurance coverage, programs, and services that protect the assets of your community. The VLCT Employment Resource and Benefits Trust (VERB) provides unemployment insurance, life, disability, dental, and vision insurance products to members at a cost lower than commercial carriers offer. Both programs provide coverage and products that members need and ask for, help Vermont municipalities stretch their budgets, and are *only* available to VLCT members.

- **Access to a host of educational and informative materials** including a news magazine, regularly updated handbooks, reports, and articles that focus on the needs of local government.
- **Member conferences** and events, which provide additional educational and networking opportunities.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the progress we continue to make in that effort. Members are welcome to visit the VLCT office anytime to review the operations of the organization, to ask questions, and to access resources that can help each individual official and employee carry out the important work of local government.

To learn more about the Vermont League of Cities and Towns, visit the VLCT website at [www.vlct.org](http://www.vlct.org).

## **CENTRAL VERMONT INTERNET/CVFIBER GOVERNING BOARD**

### **2019 Annual Report**

Central Vermont Internet (rebranded this year as CVFiber) is a Communications Union District (CUD) created following successful votes in 14 communities at Town Meeting in 2018: Barre City, Barre Town, Berlin, Calais, East Montpelier, Elmore, Marshfield, Middlesex, Montpelier, Northfield, Plainfield, Roxbury, Williamstown, and Worcester. Three more towns (Cabot, Orange, and Woodbury) successfully applied for inclusion in the district afterwards, bringing the total number of district member communities to 17. Many places in Central Vermont have limited access to truly high-speed broadband, and in many places non-wireless broadband service is monopolized by Digital Subscriber Line (DSL) or cable providers. Even where there is a choice, the incumbent providers have little incentive or ability to improve speeds or extend their networks to new customers. This lack of truly high-speed Internet access stifles economic development, hampers public safety, depresses property values, and restricts residents' abilities to access common on-line services.

With some initial organizational hurdles out of the way, we have hit the ground running, having secured \$12,500 in grants from the State of Vermont's ThinkVermont Innovation Grant and \$25,000 from a USDA-RD Rural Business Development Grant. Members of the CVFiber Governing Board, in conjunction with representatives from ECFiber, Kingdom Fiber, Washington Electric Cooperative, and many others worked with the Legislature this spring to craft and pass H.513, which provides resources for new and existing Internet service providers to build broadband infrastructure in locations where there are few other options.

We are currently in the process of applying for a Broadband Innovation Grant (part of the package of funding from H.513) from the State of Vermont for an additional \$60,000. These three grants will help us complete a feasibility study and build a business plan that will help us understand clearly where we should build fiber first and how to remain financially secure through the next five to ten years. With the study and business plan completed, we hope to secure up to \$4 million through a State-backed Vermont Economic Development Authority (VEDA) loan—another component of the recently-passed H.513. This loan will provide the startup funds that will let us build out approximately 100 miles of fiber and start connecting subscribers as soon as the second quarter of 2021. Once we have three years of solid financial statements,

we will pursue traditional municipal revenue bonds to continue expanding the network until all residents, businesses, and civic institutions in all 17 of our towns have the option to subscribe to CVFiber.

We are still not certain where we will start building the network, though we have several promising possibilities. One of the most important things you can do as a community leader in Central Vermont is to encourage your constituents to complete the surveys (<https://arcg.is/1uaOm1>) that have been sent out over Front Porch Forum. If you need paper copies of these surveys, please contact your town's delegate to the Governing Board and we will make sure you have some to hand out to people who are not connected to FPF. We are seeking tax-deductible donations and investments to provide matching funds to the VEDA loan we are applying for, and community support is essential to securing that loan.

In closing, we invite you to attend our November 12<sup>th</sup> meeting, where we will hold a public hearing to receive comments from you, the legislative bodies of district members, and hear all other interested persons regarding the proposed budget.

Respectfully submitted,

**The CVFiber Governing Board**

|                                    |                                     |
|------------------------------------|-------------------------------------|
| Greg Kelly (Barre City)            | Ken Jones (Montpelier)              |
| Lucas Herring (Barre City alt.)    | Dan Jones (Montpelier alt.)         |
| Josh Jarvis (Barre Town)           | Ray Pelletier (Northfield)          |
| Jeremy Hansen (Chair, Berlin)      | John Quinn (Northfield alt.)        |
| Jerry Diamantides (Berlin alt.)    | Siobhan Perricone (Orange)          |
| Nathan Hock (Treasurer)            | Michael Birnbaum (Plainfield)       |
| Andrew Gilbert (Cabot)             | Jeremy Matt (Plainfield alt.)       |
| Seth O'Brien (Cabot alt.)          | Jon Guiffre (Roxbury)               |
| David Healy (Calais)               | Frank Moore (Williamstown)          |
| Jared Thomas (Calais alt.)         | Rama Schneider (Williamstown alt.)  |
| Tom Fisher (East Montpelier)       | Francis Covey (Williamstown alt.)   |
| Tom McMurdo (E. Montpelier alt.)   | Thomas Lindsay (Woodbury)           |
| Bob Burley (Elmore)                | Susan Martin (Woodbury alt., Clerk) |
| Kent Shaw (Elmore alt.)            | John Russell (Worcester)            |
| Jonathan Williams (Marshfield)     | Allen Gilbert (Worcester alt.)      |
| Phil Hyjek (Vice Chair, Middlesex) |                                     |
| Lauri Scharf (Middlesex alt.)      |                                     |

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**ONE HUNDRED AND TWENTY FOURTH REPORT**

**--- of the ---**

**CITY OF BARRE**

**SCHOOL DISTRICT**

**BARRE, VERMONT**

**For the Year Ending**

**June 30, 2019**

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BARRE CITY SCHOOL DISTRICT  
WARNING  
FOR  
MARCH 5, 2019 VOTE

The legal voters of the School District of the City of Barre are hereby warned to meet at the polling place in the Barre Auditorium on the 5<sup>th</sup> day of March 2019 at 7:00 a.m. The polls are open from 7:00 a.m. to 7:00 p.m.

At the same time and during the same voting hours, the voters at large in the School District will meet for the purpose of electing, by Australian ballot, school commissioners as follows:

Three School Commissioners to serve for a term of three (3) years.  
One School Commissioner to serve the one remaining year of a term of three (3) years

At the same time and during the same voting hours, the voters at large in the City of Barre will meet for the purpose of electing, by Australian ballot, Spaulding High School Union District Board members as follows:

One Spaulding High School Union District Director to serve for a term of three (3) years.

At the same time and place and during the same hours, the legal voters are warned to meet for the purpose of action by Australian ballot on the following articles:

ARTICLE I

Shall the School District pay the Chairman of the School Board the sum of \$2,000 per year for his/her services?

ARTICLE II

Shall the School District pay each School Commissioner the sum of \$1,500 per year for his/her services?

ARTICLE III

Shall the voters of said Barre City School District vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?

The legal voters and residents of Barre City School District are further warned and notified that an informational meeting will be held in the Library at the Barre City Elementary and Middle School in the City of Barre on March 4, 2019 commencing at five-thirty (5:30) o'clock in the afternoon (p.m.) for the purpose of explaining the articles to be voted on by Australian ballot.

Adopted and approved at a meeting of the Board of School Directors of Barre City School District #41 held on January 14, 2019. Received for record and recorded in the records of Barre City School District #41 on February 1, 2019.

DATED this 14<sup>th</sup> day of January, 2019          Barre City Board of School Commissioners

/S/ Sonya Spaulding, Chair  
/S/ Chris Riddell  
/ / Giuliano Cecchinelli, Vice Chair  
/S/ Andy McMichael  
/S/ Sarah Pregent, Clerk  
/ / Michael Deering  
/S/ Jen Chioldi

SPAULDING UNION HIGH SCHOOL DISTRICT #41 ANNUAL MEETING  
WARNING  
FOR  
March 4, 2019

The legal voters of Spaulding Union High School District # 41, which consists of the Barre City School District and the Barre Town School District, Vermont, are hereby warned to meet at the Spaulding High School Library in the City of Barre, Vermont, on Monday, March 4, 2019 at 6:00 p.m. to act on the following articles:

- ARTICLE 1. To elect a moderator for a one-year term.  
 ARTICLE 2. To elect a clerk for a one-year term.  
 ARTICLE 3. To elect a treasurer for a one-year term.  
 ARTICLE 4. To elect an auditor:  
 One for a three-year term.  
 ARTICLE 5. To determine what compensation shall be paid to the officers of the district:
- |               |                       |                                                                  |
|---------------|-----------------------|------------------------------------------------------------------|
| Moderator     | \$100                 | To Be Elected                                                    |
| Clerk         | \$100/year            | To Be Elected                                                    |
| Treasurer     | \$500/year            | To Be Elected                                                    |
| Auditors      | \$100/year            | To Be Elected (2022)<br>Jeff Blow (2021)<br>Lucas Herring (2020) |
| Board Members | \$1,500/year for each |                                                                  |
| Board Chair   | \$2,000/year          |                                                                  |
- ARTICLE 6. Shall the voters of Spaulding Union High School District #41 vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?  
 ARTICLE 7. To do any other business proper to come before said meeting.  
 ARTICLE 8. To adjourn.

Adopted and approved at a meeting of the Board of School Directors of Spaulding Union High School District #41 held on January 10, 2019. Received for the record and recorded in the records of Spaulding Union High School District #41 on February 1, 2019.

ATTEST:

Joe Blakely, Clerk  
 Spaulding Union High School District #41

/S/ Paul Malone, Chair  
 /S/ J. Guy Isabelle  
 / / David LaCroix, Vice Chair  
 /S/ Eddie Rousse  
 /S/ Joe Blakely, Clerk  
 /S/ Tim Boltin  
 / / Anthony Folland

Spaulding Union High School District #41 Board of School Directors

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
ANNUAL MEETING**

Spaulding High School - Auditorium Lobby  
March 4, 2019 6:00 p.m.

**PRESENT:** Tom Koch,  
Moderator Carol Dawes, Barre  
City Clerk Donna Kelty, Barre  
Town Clerk John Pandolfo,  
Superintendent J. Guy Isabelle  
Paul Malone

**ABSENT:**

**1. Call to Order** The Moderator, Tom Koch, called the Monday, March 4, 2019, meeting to order at 6:03 p.m., which was held at Spaulding High School, 155 Ayers Street, Barre, Vermont.

Hearing no objection, the assembly agreed to waive the reading of the annual meeting agenda.

**2. Elect a Temporary Moderator** The assembly agreed that no action was necessary. No action was taken.

**3. Act on the Articles of the Meeting**

• *ARTICLE 1 To elect a moderator for a one-year term*

The Moderator opened the floor for nominations.

Mr. Isabelle nominated Tom Koch. Ms. Dawes seconded the nomination. There were no additional nominees. Nominations were closed.

**On a motion by Mr. Isabelle, seconded by Ms. Dawes, it was unanimously voted to elect Tom Koch to serve as Moderator for a one-year term.**

• *ARTICLE 2 To elect a clerk for a one-year term*

The Moderator opened the floor for nominations.

Mr. Malone nominated Donna Kelty. Mr. Isabelle seconded the motion. There were no additional nominees. Nominations were closed.

**On a motion by Mr. Malone, seconded by Mr. Isabelle, it was unanimously voted to elect Donna Kelty to serve as Clerk for a one-year term.**

- **ARTICLE 3 To elect a treasurer for a one-year term**

The Moderator opened the floor for nominations.

Mrs. Kelty nominated Carol Dawes. Mr. Malone seconded the motion. There were no additional nominees. Nominations were closed.

**On a motion by Mrs. Kelty, seconded by Mr. Malone, it was unanimously voted to elect Carol Dawes to serve as Treasurer for a one-year term.**

- **ARTICLE 4 To elect an auditor: One for a three-year term**

The Moderator opened the floor for nominations.

Mr. Isabelle nominated Gina Akley for a three-year term. Ms. Dawes seconded the motion.

There were no additional nominees. Nominations were closed.

**On a motion by Mr. Isabelle, seconded by Ms. Dawes, it was unanimously voted to elect Gina Akley as Auditor for a three-year term.**

- **ARTICLE 5 To determine what compensation shall be paid to the officers of the district.**

**On a motion by Mr. Isabelle, seconded by Mr. Malone, it was unanimously voted to adopt the salaries set forth in the Warning (equal to those adopted in 2018), as compensation paid to the officers of the district.**

MODERATOR: \$100/year Tom Koch CLERK: \$100/year Donna Kelty  
TREASURER: \$500/year Carol Dawes AUDITORS: \$100/year Lucas  
Herring (2020)

Jeff Blow (2021) Gina Akley (2022) BOARD MEMBERS:  
\$1,500/year for each BOARD CHAIR \$2,000/year

- **ARTICLE 6 Shall the voters of Spaulding Union High School District #41 vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?** Brief discussion was held regarding whether or not this Article will be necessary given the impending merger. The assembly agreed to act upon the Article.

**On a motion by Mr. Malone, seconded by Mrs. Isabelle, it was unanimously voted to adopt Article 6, as presented.**

- **ARTICLE 7 To do any other business proper to come before said meeting**

None.

- **ARTICLE 8 To adjourn**

**On a motion by Mr. Isabelle, seconded by Mr. Malone, the assembly unanimously voted to adjourn at 6:08 p.m.**

Respectfully submitted, *Andrea Poulin*



**WARNING  
SPECIAL MEETING  
BARRE UNIFIED UNION SCHOOL DISTRICT  
January 10, 2019 at 6:00 p.m.**

**PLEASE NOTE: This is the correct warning if the Barre Town January 8, 2019, Reconsideration Vote is certified to indicate that Article 1 does NOT pass. If Article 1 does pass, then the separate warning accompanying this warning will apply.**

The legal voters of the Barre Unified Union School District (the "District"), comprising the voters of the Towns of Barre City and Barre Town, are hereby notified and warned to meet at the Spaulding High School in Barre, VT on Thursday, January 10, 2019, in the Library at 6:00 p.m. to conduct the following business:

- i. To elect a temporary presiding officer and clerk of the District from among the qualified voters of the district.
- ii. To swear in the members of the Transitional Board created in Article 9 of the District's Articles of Agreement, who shall immediately assume office and serve until the voters of the District elect the initial members of the Board of Directors and those members are sworn in and assume their duties.
- iii. To adopt Robert's or other rules of order, which shall govern the parliamentary procedures of the organizational meeting and all subsequent annual and special meetings of the District.
- iv. To elect the following officers of the District from among the qualified voters of the district, which officers shall assume office upon election and serve for a term of one year or until their successors are elected and qualified:
  - Moderator
  - Clerk
  - Treasurer
- v. To determine a date and location for the first annual meeting of the District and all subsequent annual meetings, which shall be not earlier than February 1 and not later than June 1 in each year.
- vi. To determine whether to vote on the District's budget and all other public questions by Australian ballot.
- vii. To determine whether to elect members of the District Board by Australian ballot.
- viii. To determine and approve compensation, if any, to be paid to officers of the District.
- ix. To determine and approve compensation, if any, to be paid to members of the District Board.
- x. To establish provisions for the payment of any expense incurred by the District before it becomes fully operational on July 1, 2019 under a voter-approved budget for the fiscal year beginning on that date.
- xi. To authorize the District to borrow money pending receipt of payments from the State Education Fund by the issuance of its notes or orders payable not later than one year from date; provided, however, that the District is authorized by Vermont Statutes to borrow sufficient funds to meet pending obligations.
- xii. To determine whether to authorize the Board of School Directors, pursuant to the provisions of 16 V.S.A. § 563(10) & (11)(C), to provide mailed notice to residents of the availability of the Annual Report and proposed school budget in lieu of distributing the Annual Report and proposed budget.

Dated this \_\_\_\_ day of December, 2018.

\_\_\_\_\_  
Daniel M. French, Ed. D.  
Secretary of Education

WARNING  
for the  
SPECIAL MEETING  
of the  
BARRE UNIFIED UNION SCHOOL DISTRICT

February 19, 2019

The legal voters of the Barre Unified Union School District who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at the Barre City Municipal Auditorium in the City of Barre, on Tuesday, February 19, 2019 between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; and the Barre Town Middle and Elementary School in the Town of Barre, on Tuesday, February 19, 2019, between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close, respectively, to vote by Australian ballot upon the following Articles of business:

ARTICLE I

Shall the the Barre Unified Union School District amend the Articles of Agreement, as issued by the Vermont State Board of Education on December 3, 2018, as follows?:

- To strike out Articles 3 and 4 and replace them with new Articles 3 and 4, to read:

**Article 3 – School Restructuring and Closing**

Any proposal by the board of the New Union District to restructure the district's current elementary school configuration into one elementary and one middle school may not be implemented without the approval of the electorate of the Barre Unified Union School District. Any proposal by the board of the New Union District to close any school in the district may not be implemented without the approval of the electorate of the Barre Unified Union School District.

**Article 4 – Redistricting/Choice**

Students in elementary schools (PreK-8) will not be required to attend school outside of their current town of residency. Students and their families may voluntarily request assignment at another elementary school (PreK-8) according to policies on intra-district choice established by the Board.

- To revise all appropriate cross-references in Articles 6 and 14 to reflect the substantive amendments above.

ARTICLE II

Shall the Barre Unified Union School District amend Articles of Agreement, as issued by the Vermont State Board of Education on December 3, 2018, as follows?:

- To strike out Articles 10 A, B, and C and replace them with new Articles 10. To strike out Article 11 and replace with new Article 11 A, to read as below. Articles 10 D and E will be re-numbered to 11 B and C:

**Article 10: Board of School Directors Representation**

The Board of School Directors shall have nine (9) members, with four (4) residing in and representing Barre City; four (4) residing in and representing Barre Town; and one (1) elected at-large by the voters of both municipalities. The Barre Town and Barre City specific numbers of directors are consistent with current census figures. Each time there is a new decennial census, the proportionality of the Barre Town and Barre City specific numbers of directors shall be aligned to the new counts if necessary.

The at-large Board member shall be elected by the voters of the entire New Union District, with the candidate receiving the highest vote total prevailing. The eight Board members representing a specific municipality shall be elected by the voters residing only in their municipality of residence, with the candidate(s) receiving highest vote totals prevailing.

**Article 11: Initial Directors**

**A. Terms of Office**

School directors will be elected for three year terms, except for those initially elected at the time of the formation of the New Union District. In the initial election of school directors, the terms of office will be as follows:

| <b>Town</b> | <b>Term ending<br/>March 2020</b> | <b>Term ending<br/>March 2021</b> | <b>Term ending<br/>March 2022</b> |
|-------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Barre City  | 2                                 | 1                                 | 1                                 |
| Barre Town  | 1                                 | 2                                 | 1                                 |
| At-Large    | 0                                 | 0                                 | 1                                 |

The terms of the initial school directors indicated above will include the months in between the organizational meeting and the first annual meeting.

Nominations for the office of School Director representing a specific town shall be made by filing, with the clerk of that district/town proposed as a member of the New Union District, a statement of nomination signed by at least 30 voters in that district/town or one percent of the legal voters in the district/town, whichever is less, and accepted in writing by the nominee. A statement shall be filed not fewer than 30, nor more than 40 days prior to the date of the vote.

Nominations for the office of the at-large School Director shall be made by filing a statement of nomination signed by at least 60 voters residing in the New Union District with the clerk of any district/town proposed as a necessary member of the Unified District. A statement shall be filed not fewer than 30, nor more than 40 days prior to the date of the vote.

Pursuant to the provisions of 16 V.S.A. §706j(b), directors initially elected to the New Union District shall be sworn in and assume the duties of their office.

Thereafter, members of the Board of School Directors will be elected at the Barre Unified Union School District's Annual Meeting. Terms of office shall begin and expire on the date of the school district's annual meeting. In the event the district's annual meeting precedes Town Meeting Day, the Director's terms shall expire on Town Meeting Day.

- To revise all appropriate cross-references in Articles 9 and 14 to reflect the substantive amendments above.

The legal voters and residents of Barre Unified Union School District are further warned and notified that an informational meeting will be held in the Library at the Spaulding High School and the Central Vermont Career Center in the City of Barre on Monday, February 18, 2019 commencing at six (6:00) o'clock in the afternoon (p.m.) for the purpose of explaining the articles to be voted on by Australian ballot.

The legal voters of Barre Unified Union School District are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Transitional Board of School Directors of the Barre Unified Union School District held on January 10, 2019. Received for the record and recorded in the records of the Barre Unified Union School District on February 1, 2019.

ATTEST:

/S/ Donna Kelly, Clerk  
Barre Unified Union School District

/S/ Tim Boltin  
/S/ Alice Farrell  
/S/ Rebecca Kerin-Hutchins  
/S/ Paul Malone  
// Sarah Pregent  
/S/ Sonya Spaulding

Barre Unified Union School District Transitional Board of School Director

WARNING  
for the  
SPECIAL MEETING  
of the  
BARRE UNIFIED UNION SCHOOL DISTRICT

April 9, 2019

The legal voters of the Barre Unified Union School District who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at their respective polling places: Barre City residents meet at the Barre City Municipal Auditorium and Barre Town residents meet at the Barre Town Middle and Elementary School gymnasium; on Tuesday, April 9, 2019 between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; to vote by Australian ballot upon the following Article of business:

- ARTICLE I. To elect nine members to the Barre Unified Union School District Board for the ensuing term, commencing upon being sworn in, as follows:
- ~ Two (2) School Directors from Barre City for a term ending March 2020, elected by the voters of Barre City.
  - ~ One (1) School Director from Barre Town for a term ending March 2020, elected by the voters of Barre Town.
  - ~ One (1) School Director from Barre City for a term ending March 2021, elected by the voters of Barre City.
  - ~ Two (2) School Directors from Barre Town for a term ending March 2021, elected by the voters of Barre Town.
  - ~ One (1) School Director from Barre City for a term ending March 2022, elected by the voters of Barre City.
  - ~ One (1) School Director from Barre Town for a term ending March 2022, elected by the voters of Barre Town.
  - ~ One (1) School Director elected at-large from Barre City and Barre Town for a term ending March 2022.

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The legal voters of Barre Unified Union School District are further notified that voter qualification, registration and absentee voting relative to said election shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Transitional Board of School Directors of the Barre Unified Union School District held on February 18, 2019. Received for the record and recorded in the records of the Barre Unified Union School District on March 1, 2019.

ATTEST:

/S/ Donna Kely, Clerk  
Barre Unified Union School District

/S/ Paul Malone  
/S/ Sonya Spaulding  
/S/ Alice Farrell  
/S/ Tim Boltin  
// Rebecca Kerin-Hutchins  
/S/ Sarah Pregent

Barre Unified Union School District Transitional Board of School Directors

WARNING  
for the  
SPECIAL MEETING  
of the  
BARRE UNIFIED UNION SCHOOL DISTRICT

May 14, 2019

The legal voters of the Barre Unified Union School District who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at their respective polling places: Barre City residents meet at the Barre City Municipal Auditorium and Barre Town residents meet at the Barre Town Middle and Elementary School gymnasium; on Tuesday, May 14, 2019 between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; to vote by Australian ballot upon the following Articles of business:

ARTICLE I

Shall the voters of the Barre Unified Union School District approve the school board to expend \$45,134,804, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,562 per equalized pupil. As this is the first year of operations for the new school district, the projected spending per equalized pupil cannot be compared to a prior year, as it does not exist.

ARTICLE II

Shall the voters of the school district approve the school board to expend \$3,019,913, which is the amount the school board has determined necessary for the support of the Central Vermont Career Center for the ensuing fiscal year?

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The legal voters and residents of Barre Unified Union School District are further warned and notified that an informational meeting will be held in the Library at the Spaulding High School and the Central Vermont Career Center in the City of Barre on Monday, May 13, 2019 commencing at six (6:00) o'clock in the afternoon (p.m.) for the purpose of explaining the articles to be voted on by Australian ballot.

The legal voters of Barre Unified Union School District are further notified that voter qualification, registration and absentee voting relative to said election shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Barre Unified Union School District held on April 11, 2019. Received for the record and recorded in the records of the Barre Unified Union School District on April 12, 2019.

ATTEST:

/S/ Donna Kelly, Clerk  
Barre Unified Union School District

- /S/ Paul Malone
- /S/ Sonya Spaulding
- /S/ J. Guy Isabelle
- /S/ Giuliano Cecchinelli
- /S/ Gina Akley
- /S/ Victoria Pompei
- /S/ Rebecca Kerin-Hutchins
- /S/ Timothy Boltin
- /S/ Christopher Riddell

Barre Unified Union School District Board of School Directors

## BARRE UNIFIED UNION SCHOOL DISTRICT

**Barre City Elementary & Middle School / Barre Town Middle & Elementary School / Spaulding High School / Central Vermont Career Center**

Barre City Elementary  
& Middle School  
Spaulding High School

**Lisa Perreault, SFO**  
Business Manager

**Jessica Barewicz**  
Director of Curriculum,  
Instruction, and Assessment

**Donald E. McMahon, M.Ed.**  
**Stacy Anderson, M.Ed.**  
Co-Directors of Special Services

**Annette Rhoades**  
Assistant Director  
of Special Services



Barre Unified Union School District

120 Ayers Street, Barre, VT 05641  
Phone: 802-476-5011  
Fax: 802-476-4944 or 802-477-1132  
[www.buUSD.org](http://www.buUSD.org)

**John Pandolfo**  
Superintendent of Schools

*Doing whatever it takes to ensure  
success for every child.*

Barre Town Middle  
& Elementary School  
Central Vermont Career Center

**Carol Marold**  
Director of Human Resources

**Emmanuel Ajanma**  
Director of Technology

**Lauren May**  
Director of Early Education

**Jamie Evans**  
Director of Facilities

**Josh Allen**  
Communications Specialist

### From the Superintendent of Schools

Welcome to the Barre Schools! As we enter the most challenging budget season in our recent history, I want to help you understand the progress we've made in building a school district of which we can all be extremely proud. We continue to do more than nearly any other district with the dollars we have; and I hope we all agree that an investment in our schools is an investment in the future of our community.

This is my fifth report as the Superintendent of Schools in Barre, but my first as the Superintendent of the newly formed Barre Unified Union School District (BUUSD). In our first year as a merged district, our operations have gone as smoothly as we could have hoped. Our board has shown a commitment to work together for all our children and is embarking on an effort to define our vision, mission, and strategic goals as a merged district. We now operate under a single set of policies. Our administrators, teachers, and support staff have deepened the collaborative efforts that existed in our supervisory union structure, but now have fewer constraints as a single district.

Educating its students is one of the most important responsibilities of any community, and Barre – year after year – has met that responsibility in true 'Barre Pride' fashion. Unfortunately, the world is changing, and educating our students has become a costly endeavor. We have always found a way to do more with the dollars we have, and while we will continue to do so, we are also faced with certain realities – many of them beyond our control – that we cannot ignore.

The impact of health care premium increases and a statewide negotiated health care cost-sharing settlement for public education employees is expected to increase our tax rates by as much as 6 cents. This increase

is beyond our control.

- As property values increase in Barre City and Barre Town, our Common Levels of Appraisal decrease, and our tax rates go up. If our property values increase more than the state average, then we pay a larger contribution toward the statewide Education Fund. Our current projection is that this will increase our tax rates by as much as 3.6 cents, and this increase is also beyond our control.
- While our schools are not experiencing the drastic declining enrollment of other towns in Vermont, we still experienced a decline of approximately 1%. While we can, and do, adjust our classroom teacher positions for declining enrollment, we cannot decrease many other fixed costs (e.g. utilities, bond payments, etc.) This decline results in an estimated tax increase of as much as 1.5 cents, which is again beyond our control.
- We are currently negotiating all Collective Bargaining Agreements across the district. While we have some level of control over wage increases, as this is a negotiated item, we do not have full control. Under-budgeting in this area to keep the tax rate increase low puts us in danger of running a budget deficit, which would be irresponsible to the taxpayers. Budgeted wage increase estimates result in tax rate increases as high as 5.2 cents.
- Combining the increases described above puts us at estimated increases as high as 16.3 cents, *with none of this increase earmarked for new programs and services*. Attempting to offset these increases with cuts to programs, services and personnel will significantly impact the educational quality we have worked so hard to build and of which we are so proud.
- Additionally, we have avoided larger tax rate increases in recent years by spending down much of our reserves, knowing this would result in higher increases when those large reserves no longer existed. We have now reached that point.

To give you some perspective on our fiscal responsibility, the tax rate increases described above would put Education Spending per Equalized Pupil at \$15,074 in Barre. This is still \$2,000 below the FY21 predicted Vermont average of \$17,133. In fact, if we proposed a budget that was equivalent to the predicted statewide average, we'd be asking you to spend an additional \$4.9 million dollars. Even with this broad gap between our budget and the statewide average, we are still delivering the quality education that is going to send our community's children on the right path to ensure success, all without spending an additional \$4.9 million dollars to make it happen. We truly are doing more with the

dollars we have.

While it is necessary to discuss the challenges of this year's budget, I would much prefer to share the great things we do in our schools. Below you will see examples of cost-effective things we do for our students. You can see these described in greater detail in our Annual Report brochure and on our website.

- **Advancements in Technology** - Over the past several years we have gradually increased the use of technology in our classrooms. As digital literacy is a critical 21<sup>st</sup> century skill that our students need in order to succeed in a rapidly advancing technological world, we have planned intentionally to develop our capacity as a school system to meet this need. In our Annual Report, you can read about how we now have 1 to 1 devices in place for our high school and middle school students.
- **Giving Back to our Community** - One of the things that we should be most proud of about our school system is the number of staff who grew up in our community, came through our school system, and now work to educate our next generation. This is the ultimate contribution to our community. In our Annual Report, you can read about how we are teaching all of our students to give back through the newly implemented community service graduation requirement.
- **Expanding Alternative Education** - All students are guaranteed the right to a Free Appropriate Public Education. Our students with the highest needs are as deserving of a quality education as all other students. These students can also have the highest impact on our budget. In our Annual Report, you can read about how we are trying to provide a better education for a lower cost to some of our students with the highest needs, and how we are asking you to make an investment in that process.
- **School Safety - ALICE** - Nothing means more to us than the safety of our students. In our Annual Report, you can read about the investments we have made and the steps we have taken to ensure our facilities, staff and students are prepared to handle different situations that might put our school community in harm's way.

I thank you for your support of our schools – and students – over the years, and for taking the time to carefully consider how doing so is an investment in the future of Barre.

With Gratitude,

John Pandolfo

Superintendent, Barre Unified Union School District



**Why do Barre Town and Barre City have different Homestead Education Tax Rates?**

**The Common Level of Appraisal!**

The Common Level of Appraisal is a way for Vermont to ensure that the amount of property tax it collects from houses of equal value in different communities is the same. As property values increase in a given town, the Common Levels of Appraisal decreases, and homestead tax rates go up. When the town does a re-appraisal, the CLA resets to 100% and the tax rate also resets.

Consider the following simplified example. Currently the CLA in Barre Town is 83.48% and the CLA in Barre City is 96.37%. That means a house in Barre Town which is truly worth \$100,000 would have an assessed value of \$83,480 on its tax bill, and a house in Barre City which is truly worth \$100,000 would have an assessed value of \$96,370 on its tax bill. With the current tax rates proposed in the school budget, the education property tax on the Barre Town House would be  $\$83,480 \times .016596 = \$1,385$ , and the education property tax on the Barre City House would be  $\$96,370 \times .014376 = \$1,385$ .

Because Barre Town’s CLA is very low, it has a higher Homestead Educational Tax Rate. The town re-appraisal will result in the CLA adjusting to 100%, and the tax rate itself would drop 28 cents, but because the property values on tax bills will increase with the re-appraisal, the amount of tax any given house pays will remain the same. Something similar but less drastic would happen in Barre City, with the tax rate dropping 6 cents, and property values on tax bills increasing. In the example above, both houses would have an education property tax of  $\$100,000 \times .013855 = \$1,385$ .

**Example**

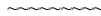
|                     | Barre Town<br>Currently | Barre City<br>Currently | Re-Appraisal |
|---------------------|-------------------------|-------------------------|--------------|
| True Property Value | \$100,000               | \$100,000               | \$100,000    |
| CLA                 | 83.48%                  | 96.37%                  | 100%         |
| Tax Bill Value      | \$83,480                | \$96,370                | \$100,000    |
| Homestead Tax Rate  | 1.6596                  | 1.4376                  | 1.3855       |
| Property Tax        | \$1,385                 | \$1,385                 | \$1,385      |

**BOARD MEMBERS**

**BARRE CITY SCHOOL DISTRICT**

|                                       | Term Expires |
|---------------------------------------|--------------|
| Sonya Spaulding, Chair.....           | 2019         |
| Giuliano Cecchinelli, Vice Chair..... | 2019         |
| Sarah Pregent, Clerk.....             | 2021         |
| Andy McMichael.....                   | 2019         |
| Michael Deering.....                  | 2020         |
| Chris Riddell.....                    | 2020         |
| Jennifer Chioldi.....                 | 2021         |

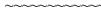
Regular meetings of the Barre City Board of School Commissioners are held on the second Monday of each month at 5:30 p.m. at the Barre City Elementary and Middle School James Taffel Library.



**SPAULDING HIGH SCHOOL UNION DISTRICT**

|                         |    | Term Expires |
|-------------------------|----|--------------|
| Paul Malone, Chair      | BT | 2020         |
| David LaCroix, V. Chair | BT | 2021         |
| Joe Blakely, Clerk      | BC | 2020         |
| J. Guy Isabelle         | BT | 2019         |
| Anthony Folland         | BC | 2019         |
| Eddie Rouse             | BC | 2021         |
| Tim Boltin              | BC | 2021         |

Regular meetings of the Spaulding High School Board of School Commissioners are held on the first Thursday of each month at 6:00 p.m. at the Spaulding High School Library.



**BARRE SUPERVISORY UNION**

**BOARD MEMBERS**

- J Guy Isabelle, Chair (SHS)
- Giuliano Cecchinelli, Vice Chair (BC)
- Victoria Pompei, Clerk (BT)
- Anthony Folland (SHS)
- Alice Farrell (BT)
- Rebecca Kerin-Hutchins (BT)
- Jennifer Chioldi (BC)
- Sonya Spaulding (BC)
- Paul Malone (SHS)

Regular meetings of the Barre Supervisory Union Board are held on the Third Thursday of each month at 6:00 p.m. at the Spaulding High School Library.

PRELIMINARY Three Prior Years Comparisons - Format as Provided by AOE ESTIMATES ONLY

| District                                                                                                                                                                                                                    | U097                 | Property dollar equivalent 2018 | Homestead tax rate per \$10,000 of taxable or adjusted pupil |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|--------------------------------------------------------------|----------------------|
| District Barre UUSD                                                                                                                                                                                                         | Washington County    | 10,883                          | 1.00                                                         |                      |
| SU: Barre                                                                                                                                                                                                                   |                      | 13,396                          | Number dollar equivalent units per \$100 of taxable revenue  |                      |
| <b>Expenditures</b>                                                                                                                                                                                                         | <b>FY2018</b>        | <b>FY2019</b>                   | <b>FY2020</b>                                                | <b>FY2021</b>        |
| 1. Adopted or warned union district budget (including special programs and full technical center expenditures)                                                                                                              | -                    | -                               | \$41,684,804                                                 | \$45,029,968         |
| 2. Sum of separately warned articles passed at union district meeting                                                                                                                                                       | -                    | -                               | -                                                            | -                    |
| 3. Adopted or warned union district budget plus articles                                                                                                                                                                    | -                    | -                               | \$41,684,804                                                 | \$45,029,968         |
| 4. Obligation to a Regional Technical Center School District if any                                                                                                                                                         | -                    | -                               | -                                                            | -                    |
| 5. Prior year deficit repayment of deficit                                                                                                                                                                                  | -                    | -                               | -                                                            | -                    |
| 6. <b>Total Union Budget</b>                                                                                                                                                                                                | -                    | -                               | <b>\$41,684,804</b>                                          | <b>\$45,029,968</b>  |
| 7. S.U. assessment (included in union budget) - informational data                                                                                                                                                          | -                    | -                               | -                                                            | -                    |
| 8. Prior year deficit reduction (if included in union expenditure budget) - informational data                                                                                                                              | -                    | -                               | -                                                            | -                    |
| <b>Revenues</b>                                                                                                                                                                                                             |                      |                                 |                                                              |                      |
| 9. Union revenues (categorical grants, donations, tuition, surpluses, federal, etc.)                                                                                                                                        | -                    | -                               | \$8,995,628                                                  | \$8,995,628          |
| 10. <b>Total offsetting union revenues</b>                                                                                                                                                                                  | -                    | -                               | <b>\$8,995,628</b>                                           | <b>\$8,995,628</b>   |
| 11. <b>Education Spending</b>                                                                                                                                                                                               | -                    | -                               | <b>\$32,689,276</b>                                          | <b>\$36,034,440</b>  |
| 12. Barre UUSD equalized pupils                                                                                                                                                                                             | -                    | -                               | 2,410.89                                                     | 2,390.52             |
| <b>Education Spending per Equalized Pupil</b>                                                                                                                                                                               |                      |                                 | <b>\$13,560.13</b>                                           | <b>\$15,073.89</b>   |
| 13. Less net eligible construction costs (or P&I) per equalized pupil                                                                                                                                                       | -                    | -                               | -                                                            | -                    |
| 14. Less share of SpEd costs in excess of \$50,000 for an individual (per equip)                                                                                                                                            | -                    | -                               | \$36.19                                                      | -                    |
| 15. Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equip) | -                    | -                               | -                                                            | -                    |
| 16. Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equip)                                                                                          | -                    | -                               | -                                                            | -                    |
| 17. Estimated costs of new students after census period (per equip)                                                                                                                                                         | -                    | -                               | -                                                            | -                    |
| 18. Total tuitions if tailoring ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equip)                                                                                         | -                    | -                               | -                                                            | -                    |
| 19. Less planning costs for member of small schools (per equip)                                                                                                                                                             | -                    | -                               | -                                                            | -                    |
| 20. Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equip)                                                                                         | -                    | -                               | -                                                            | -                    |
| 21. Excess spending threshold                                                                                                                                                                                               | threshold = \$17,386 | threshold = \$17,816            | threshold = \$18,311                                         | threshold = \$18,786 |
| 22. Excess Spending per Equalized Pupil over threshold (if any)                                                                                                                                                             | \$17,386.00          | \$17,816.00                     | \$18,311.00                                                  | \$18,758.00          |
| 23. Per pupil figure used for calculating District Equalized Tax Rate                                                                                                                                                       | -                    | -                               | \$13,560                                                     | \$15,073.89          |
| 24. Union spending adjustment (minimum of 100%)                                                                                                                                                                             | -                    | -                               | 127,349%                                                     | 138,509%             |
| 25. Anticipated equalized union homestead tax rate to be prorated (\$15,073.89 ÷ (\$10,883 ÷ \$1,000))                                                                                                                      | -                    | -                               | \$1,2735                                                     | \$1,3851             |
| <b>Prorated homestead union tax rates for members of Barre UUSD</b>                                                                                                                                                         |                      |                                 |                                                              |                      |
| T011 Barre City                                                                                                                                                                                                             | -                    | -                               | 1.3001                                                       | 1.4375               |
| T012 Barre Town                                                                                                                                                                                                             | -                    | -                               | 1.4592                                                       | 1.6562               |
| 26. Anticipated income cap percent to be prorated from Barre UUSD (\$15,073.89 ÷ \$13,396 × 2.00%)                                                                                                                          | 0.00%                | 0.00%                           | 2.07%                                                        | 2.25%                |
| <b>Prorated union income cap percentage for members of Barre UUSD</b>                                                                                                                                                       |                      |                                 |                                                              |                      |
| T011 Barre City                                                                                                                                                                                                             | -                    | -                               | 2.07%                                                        | 2.25%                |
| T012 Barre Town                                                                                                                                                                                                             | -                    | -                               | 2.07%                                                        | 2.25%                |

Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. New and updated data will likely change the proposed property and income yields, and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

BARRE CITY SCHOOL DISTRICT FY18-FY19 BUDGET REVENUE SUMMARY

| Function | Description                        | FY2018 Budget       | FY2018 Actual       | FY2019 Budget       | FY2019 Actual       | FY20 BUUSD MERGED |
|----------|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
|          | Prior Year's Fund Balance          | \$250,000           | \$250,000           |                     |                     |                   |
| 1510     | Interest                           |                     | \$22,068            | \$35,000            | \$18,640            |                   |
| 1910     | Rentals                            | \$30,000            | \$1,380             | \$8,000             | \$3,060             |                   |
| 1941     | Wage Reimb. from SU Districts      |                     | \$0                 | \$5,000             | \$0                 |                   |
| 1990     | Misc. Income                       |                     | \$33,773            | \$7,000             | \$330               |                   |
| 3150     | Transportation Reimbursement       | \$273,722           | \$274,733           |                     |                     |                   |
| 3201     | Spec. Ed. Mainstream Block Grant   | \$293,416           | \$0                 |                     |                     |                   |
| 3202     | Spec. Ed. Intensive Reimbursement  | \$1,820,000         | \$823,761           |                     |                     |                   |
| 3203     | Spec. Ed. Extraordinary Reimb.     | \$245,000           | \$0                 |                     |                     |                   |
| 3204     | Spec. Ed. Essential Early Ed.      | \$95,000            | \$0                 |                     |                     |                   |
| 3205     | Spec. Ed. State Placed             | \$25,000            | \$40,888            |                     |                     |                   |
| 5501     | Efficiency Vermont Rebate          |                     | \$0                 |                     |                     |                   |
|          | State-Federal Grant Funds          | \$700,000           | \$756,207           | \$600,000           | \$851,357           |                   |
|          | Insurance Proceeds                 |                     | \$2,190             |                     |                     |                   |
| 5100     | Bond Interest Refund - Prior Year  |                     | \$9,003             |                     |                     |                   |
|          | <b>Total General Revenues</b>      | <b>\$3,732,138</b>  | <b>\$2,214,903</b>  | <b>\$655,000</b>    | <b>\$873,387</b>    | <b>\$0</b>        |
| 3110     | *Education Spending Revenue        | \$10,864,046        | \$10,829,322        | \$11,427,173        | \$11,408,476        |                   |
|          | <b>Sub-total</b>                   | <b>\$10,864,046</b> | <b>\$10,829,322</b> | <b>\$11,427,173</b> | <b>\$11,408,476</b> |                   |
|          | <b>Total K-12 Revenues</b>         | <b>\$14,596,184</b> | <b>\$13,044,225</b> | <b>\$12,082,173</b> | <b>\$12,281,863</b> | <b>\$0</b>        |
|          | BCEIMS K-8 Expenditures            | \$14,596,184        | \$13,044,225        | \$12,082,173        | \$12,281,863        |                   |
|          | <b>Total Elementary Expenses</b>   | <b>\$14,596,184</b> | <b>\$13,044,225</b> | <b>\$12,082,173</b> | <b>\$12,281,863</b> | <b>\$0</b>        |
|          | Special Article Included in Budget | \$50,000            | \$50,000            | \$50,000            | \$50,000            |                   |
|          | Audited Beginning Fund Balance     |                     | -\$39,927           |                     | -\$134,620          |                   |
|          | Audited Change in Fund Balance     |                     | -\$94,693           |                     | -\$50,394           |                   |
|          | Audited Ending Fund Balance        |                     | -\$134,620          |                     | -\$185,014          |                   |

**BARRE CITY SCHOOL DISTRICT FY18-FY19 BUDGET EXPENSE SUMMARY**

| <u>Function</u> | <u>Description</u>                       | <u>FY2018 Budget</u> | <u>FY2018 Actual</u> | <u>FY2019 Budget</u> | <u>FY2019 Actual</u> | <u>FY20 BUUSD<br/>MERGED</u> |
|-----------------|------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|
|                 | Shared Expenses                          |                      |                      |                      |                      |                              |
|                 | Preschool                                | \$459,347            | \$438,433            | \$475,085            | \$363,911            |                              |
| 1100-00         | Regular Program Instruction              | \$3,949,690          | \$5,109,019          | \$4,207,026          | \$4,276,423          |                              |
| 1100-01         | Art                                      | \$129,562            | \$129,075            | \$134,750            | \$137,083            |                              |
| 1100-02         | English Second Language                  | \$33,855             | \$35,153             | \$36,128             | \$36,750             |                              |
| 1100-03         | Foreign Language                         | \$47,483             | \$41,482             | \$42,629             | \$43,908             |                              |
| 1100-04         | Family & Consumer Science                | \$50,893             | \$70,585             | \$72,269             | \$70,712             |                              |
| 1100-05         | Physical Education                       | \$155,313            | \$168,019            | \$171,279            | \$176,670            |                              |
| 1100-06         | Instructional Music                      | \$106,277            | \$107,506            | \$115,031            | \$117,910            |                              |
| 1100-07         | Enrichment                               | \$7,000              | \$2,000              | \$4,000              | \$2,248              |                              |
| 1100-08         | Reading Recovery                         | \$70,898             | \$71,850             | \$73,537             | \$73,456             |                              |
| 1100-09         | High Achievers                           | \$128,169            | \$57,666             | \$128,371            | \$59,818             |                              |
| 1100-11         | Reading Intervention                     | \$450                | \$243                | \$450                | \$293                |                              |
| 1100-13         | Math Intervention                        | \$500                | \$513                | \$500                | \$563                |                              |
| 1100-15         | Technical Education                      | \$77,138             | \$54,881             | \$54,881             | \$54,429             |                              |
| 1410            | Co-Curricular/Athletics                  | \$47,380             | \$42,211             | \$39,380             | \$43,944             |                              |
| 2113            | Student Support Program                  | \$263,005            | \$307,483            | \$309,642            | \$389,508            |                              |
| 2120            | Guidance                                 | \$301,571            | \$290,634            | \$306,326            | \$270,323            |                              |
| 2130            | Health Services                          | \$129,810            | \$118,621            | \$131,258            | \$133,685            |                              |
| 2140            | Psychological Services                   | \$175,000            | \$186,094            | \$250,000            | \$48,042             |                              |
| 2210            | Curriculum Services                      | \$30,600             | \$16,536             | \$151,439            | \$18,162             |                              |
| 2220            | Library Services                         | \$144,516            | \$143,961            | \$155,952            | \$142,974            |                              |
| 2225            | Technology                               | \$212,026            | \$165,405            | \$167,961            | \$166,439            |                              |
| 2310            | Board of Education                       | \$88,160             | \$83,205             | \$88,160             | \$82,876             |                              |
| 2321            | Office of the Superintendent             | \$634,251            | \$634,251            | \$710,534            | \$710,534            |                              |
| 2410            | Principal's Office                       | \$500,079            | \$468,615            | \$453,090            | \$472,186            |                              |
| 2490            | School Officer                           | \$66,440             | \$65,566             | \$75,900             | \$72,295             |                              |
| 2523            | TAN Interest Expense                     | \$36,000             | \$35,116             | \$36,000             | \$30,564             |                              |
| 2600            | Plant Operation/Maintenance              | \$926,166            | \$977,629            | \$956,675            | \$1,049,360          |                              |
| 2711            | <b>*TRANSPORTATION ASSESS.</b>           | \$593,374            | \$355,644            | \$300,000            | \$343,558            |                              |
| 5100            | Long Term Debt Service                   | \$72,480             | \$71,085             | \$72,480             | \$73,597             |                              |
| 5400            | Prior Year Adjustments                   |                      |                      |                      |                      |                              |
|                 | Regular Ed Sub-total                     | \$9,437,433          | \$10,248,481         | \$9,720,733          | \$9,462,221          | \$0                          |
|                 | <b><u>*BSU SPEC. ED. ASSESSMENTS</u></b> |                      |                      |                      |                      |                              |
| 1201            | <b>*SPECIAL EDUCATION INSTRUCT.</b>      | \$3,240,539          | \$1,989,537          | \$1,635,000          | \$1,825,000          |                              |
| 1201            | Granite Academy                          |                      |                      |                      |                      |                              |
| 1202            | ESY (Extended Services)                  |                      |                      |                      |                      |                              |
| 2100            | <b>*SUPPORT SERVICES</b>                 | \$658,291            | \$0.00               |                      |                      |                              |
| 2114            | <b>*EEE DIRECT INSTRUCT.</b>             | \$138,152            | \$0.00               | \$76,440             | \$76,400.00          |                              |
| 2130            | Health Services                          |                      |                      |                      |                      |                              |
| 2140            | Psychological Testing                    |                      |                      |                      |                      |                              |
| 2150            | Speech/Language Pathology                |                      |                      |                      |                      |                              |
| 2160            | Occupational Therapy                     |                      |                      |                      |                      |                              |
| 2420            | <b>*SPECIAL EDUCATION ADMIN.</b>         | \$194,686            |                      |                      |                      |                              |
| 2421            | <b>*EEE ADMINISTRATION</b>               | \$71,644             |                      |                      |                      |                              |
| 2700            | <b>*SPECIAL EDUCATION TRANSP.</b>        | \$79,939             |                      |                      |                      |                              |
|                 | Special Ed. Sub-total                    | \$4,383,251          | \$1,989,537          | \$1,711,440          | \$1,901,400          | \$0                          |
|                 | <b>BCEMS K-8 Expenditures</b>            | <b>\$13,820,684</b>  | <b>\$12,238,018</b>  | <b>\$11,432,173</b>  | <b>\$11,363,621</b>  | <b>\$0</b>                   |
|                 | Grant Expenditures                       | \$726,000            | \$756,207            | \$600,000            | \$851,357            | \$0                          |
|                 | Long Term Building Maintenance           | \$50,000             | \$50,000             | \$50,000             | \$0                  | \$0                          |
|                 | <b>Grand Total Expenditures</b>          | <b>\$14,595,684</b>  | <b>\$13,044,225</b>  | <b>\$12,082,173</b>  | <b>\$12,214,978</b>  | <b>\$0</b>                   |

**BARRE SUPERVISORY UNION FY18 - FY19 BUDGET REVENUE SUMMARY**

| Description                                 | FY18 Budget         | FY18 Actual         | FY19 Budget         | FY19 Actual         | FY20 BUUSD<br>MERGED |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Shared Services                             |                     | \$42,577            |                     |                     |                      |
| Interest                                    |                     | \$1,702             |                     |                     |                      |
| Assessment - Barre City                     | \$634,251           | \$634,251           | \$710,534           | \$710,534           | \$710,534            |
| Assessment - Barre Town                     | \$579,886           | \$579,886           | \$649,631           | \$649,631           | \$667,785            |
| Assessment - Curric. BC/BT                  | \$27,117            | \$27,117            | \$271,678           | \$271,678           | \$115,000            |
| Assessment - SHS                            | \$490,367           | \$490,367           | \$549,344           | \$549,344           | \$549,344            |
| Assessment - CVCC                           | \$107,641           | \$107,641           | \$120,588           | \$120,588           | \$120,588            |
| Miscellaneous Income                        |                     | \$26,049            |                     |                     |                      |
| Transportation Assessment - BC              | \$593,567           | \$179,658           | \$300,000           | \$300,000           | \$300,000            |
| Transportation Assessment - BT              | \$532,137           | \$182,254           | \$250,000           | \$250,000           | \$250,000            |
| Transportation Reimbursement                |                     | \$647,739           |                     |                     | \$521,096            |
| Spec. Ed. Mainstream Block Grant            |                     | \$297,030           |                     |                     | \$862,427            |
| Spec. Ed. Intensive Reimbursement           |                     | \$5,072,253         |                     | \$4,921,372         | \$4,921,372          |
| Spec. Ed. Extraordinary Reimb.              |                     | \$800,000           |                     | \$1,296,977         | \$1,296,977          |
| Spec. Ed. Essential Early Ed.               |                     | \$189,152           |                     | \$189,152           | \$189,152            |
| Spec. Ed. State Placed                      |                     | \$500,000           |                     | \$500,000           | \$533,844            |
| <b><u>SPECIAL EDUCATION ASSESSMENTS</u></b> |                     |                     |                     |                     |                      |
| <b><u>STATE PLACED REIMB.</u></b>           |                     |                     |                     |                     |                      |
| *Special Education Instruct. - BC           | \$3,240,540         | \$3,187,754         | \$1,634,587         | \$1,825,000         | \$1,825,000          |
| *Special Education Instruct. - BT           | \$1,905,538         | \$1,866,955         | \$1,185,075         | \$1,250,000         | \$1,250,000          |
| *Special Education Instruct. - SHS          | \$2,769,430         | \$3,478,996         | \$1,266,806         | \$1,545,000         | \$1,545,000          |
| *EEE Instruct. - BC                         | \$138,153           | \$118,677           |                     |                     |                      |
| *EEE Instruct. - BT                         | \$121,980           | \$151,737           |                     |                     |                      |
| *Support Services - BC                      | \$658,291           | \$420,000           |                     |                     |                      |
| *Support Services - BT                      | \$507,325           | \$342,115           |                     |                     |                      |
| *Support Services - SHS                     | \$700,824           | \$468,955           |                     |                     |                      |
| *Administration - BC                        | \$194,688           | \$66,944            |                     |                     |                      |
| *Administration - BT                        | \$182,943           | \$85,669            |                     |                     |                      |
| *Administration - SHS                       | \$113,418           | \$103,125           |                     |                     |                      |
| *Early Ed. Administration - BC              | \$71,644            | \$62,525            |                     |                     |                      |
| *Early Ed. Administration - BT              | \$70,007            | \$70,428            |                     |                     |                      |
| *Transportation - BC                        | \$79,939            | \$79,000            |                     |                     |                      |
| *Transportation - BT                        | \$38,550            | \$41,725            |                     |                     |                      |
| *Transportation - SHS                       | \$20,000            | \$11,215            |                     |                     |                      |
| <b>Fund Balance Applied</b>                 | \$100,000           | \$56,624            |                     |                     |                      |
| <b>BSU GENERAL FUND REVENUE</b>             | <b>\$13,878,236</b> | <b>\$12,883,946</b> | <b>\$14,444,417</b> | <b>\$15,658,119</b> | <b>\$0</b>           |
| Federal & State Grants                      | \$750,000           |                     | \$750,000           |                     |                      |
| <b>Total BSU Revenue</b>                    | <b>\$14,628,236</b> | <b>\$12,883,946</b> | <b>\$15,194,417</b> | <b>\$15,658,119</b> | <b>\$0</b>           |

**BARRE SUPERVISORY UNION FY18 - FY19 BUDGET EXPENSE SUMMARY**

| Description                      | FY18 Budget  | FY18 Actual  | FY19 Budget  | FY19 Actual  | FY20 BUUSD. |
|----------------------------------|--------------|--------------|--------------|--------------|-------------|
|                                  |              |              |              |              | MERGED      |
| Shared Services                  |              | \$42,577     |              |              |             |
| Curriculum                       | \$149,521    | \$169,720    | \$172,399    | \$178,708    |             |
| Curriculum - BT only             | \$27,117     | \$0          | \$271,660    | \$131,182    |             |
| Technology                       | \$603,441    | \$563,673    | \$601,556    | \$609,669    |             |
| Board of Education               | \$66,600     | \$100,638    | \$82,601     | \$72,994     |             |
| Board Act 46-BC/BT               |              | \$153        |              | \$15,104     |             |
| Superintendent                   | \$303,060    | \$304,300    | \$351,980    | \$391,178    |             |
| Business Office/Human Resources  | \$574,939    | \$548,250    | \$598,629    | \$581,498    |             |
| Facilities/Director/Electrician  | \$214,584    | \$212,199    | \$222,933    | \$228,988    |             |
| <b>Transportation - Reg Ed</b>   | \$1,125,704  | \$1,144,271  | \$1,197,756  | \$1,239,533  |             |
| <b>Special Ed. District-wide</b> |              |              | \$10,944,903 | \$12,209,265 |             |
| Special Ed. Direct Instruc.      | \$7,915,508  | \$7,380,164  |              |              |             |
| Essential Early Education        | \$260,133    | \$192,268    |              |              |             |
| Special Ed. Support Services     | \$1,866,440  | \$1,560,336  |              |              |             |
| Special Education Admin.         | \$491,049    | \$324,272    |              |              |             |
| Early Education Admin.           | \$141,651    | \$142,698    |              |              |             |
| Special Education Transp.        | \$138,489    | \$297,008    |              |              |             |
| Federal & State Grants           | \$13,878,236 | \$12,939,950 | \$14,444,417 | \$15,658,119 | 0           |
|                                  | \$750,000    | \$750,000    | \$750,000    | \$750,000    | 0           |
| <b>Total Expenditures</b>        | \$14,628,236 | \$12,939,950 | \$15,194,417 | \$15,658,119 | 0           |

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
FY '19 SALARIES AND WAGES**

*(includes only those earning more than \$500)*

|                             |             |
|-----------------------------|-------------|
| ABARE, MARIE                | \$724.50    |
| ABBRIANO, KACEY L.          | \$40,850.07 |
| ABRAHAM, AMELIA C.          | \$48,023.50 |
| ALDRICH, SHANE A.           | \$64,744.20 |
| ALLEN, JASON                | \$4,214.10  |
| ANDREWS, CLAIRE M.          | \$882.00    |
| APPLETON, STEPHANIE         | \$65,457.00 |
| ATHER, JARED                | \$5,134.50  |
| AUSMANN, DEBRA M.           | \$2,506.00  |
| BABCOCK, AMANDA M.          | \$60,589.00 |
| BAITZ, GERALD A.            | \$51,230.99 |
| BANISTER-GARVEY, COLLEEN L. | \$3,259.62  |
| BARR, OWEN J.               | \$3,811.50  |
| BASHAW, CRYSTAL M.          | \$900.00    |
| BEAUDET, PAULA M.           | \$71,746.50 |
| BELL, CHRISTINE M.          | \$62,254.00 |
| BELLAVANCE, HEATHER AP      | \$65,894.00 |
| BENOIT, NANCY D.            | \$58,388.19 |
| BERNIER, JASON E.           | \$41,152.32 |
| BERRY, TORI A.              | \$42,574.62 |
| BESSETTE, SHELLEY A.        | \$64,125.50 |
| BEVINS, JULIE M.            | \$693.00    |
| BISSON, JENNIFER L.         | \$59,335.00 |
| BIXLER, ANDREA BETH         | \$59,045.00 |
| BLAKE, CATHLEEN M.          | \$54,880.00 |
| BLAKE, JEFFREY H.           | \$67,809.00 |
| BREER, STEVEN H.            | \$38,151.43 |
| BROOKS, MATAYA R.           | \$12,286.00 |
| BURNASH, DALE A.            | \$68,444.00 |
| BURNS, JULIE A.             | \$2,050.00  |
| BUSHWAY, JODI L.            | \$59,211.00 |
| BUSSIERE, SHANNON M.        | \$1,051.00  |
| CAMPBELL, GAIL              | \$4,378.50  |
| CAMPISI, JOANNE             | \$67,809.00 |
| CARBONNEAU, JENNIFER J.     | \$18,644.40 |
| CASTLEBERRY, TARA           | \$68,901.60 |
| CECCHINELLI, GIULIANO F.    | \$1,500.00  |
| CHARRON, RAFE               | \$3,528.00  |
| CHASE, LAUREN J.            | \$686.00    |
| CHIOLDI, JENNIFER L.        | \$1,500.00  |
| CLARK, TRACI A.             | \$58,786.00 |



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
FY '19 SALARIES AND WAGES**

*(includes only those earning more than \$500)*

|                            |             |
|----------------------------|-------------|
| COLLINS, STEPHANIE E.      | \$1,837.50  |
| COOK, KALEY J.             | \$2,828.00  |
| COON, HAYDEN               | \$90,000.00 |
| CORMIER, SANDRA A.         | \$62,372.90 |
| CORSE, ALLISON S.          | \$50,702.84 |
| COSGROVE, TANA L.          | \$65,523.25 |
| DEERING, MICHAEL B.        | \$1,500.00  |
| DEMERS, MORGAN E.          | \$3,171.00  |
| DISHER, NICOLE             | \$20,910.03 |
| DOUGLAS, HEATHER M.        | \$44,823.00 |
| DRISCOLL MOREY, MAUREEN C. | \$40,551.00 |
| DUCHARME, JAYME R.         | \$3,199.00  |
| DUPREY, JESSICA M.         | \$525.00    |
| EMERSON, MOLLY             | \$41,567.00 |
| EVANS, KIRSTEN A.          | \$67,170.22 |
| EVERETT, CHRISTINE         | \$29,698.51 |
| FAIR, MELISSA              | \$64,382.00 |
| FARNHAM, CHRISTINE V.      | \$68,709.00 |
| FEESER, ADRIENNE J.        | \$54,880.00 |
| FELCH, GILLIAN A.          | \$3,150.00  |
| FELCH, LISA A.             | \$64,053.00 |
| FLEURY, AUTUMN M.          | \$903.00    |
| FLORUCCI, BAMBI L.         | \$49,019.34 |
| FLORUCCI, KATHLEEN E.      | \$6,800.00  |
| FREDERICKS, KAREN M.       | \$55,454.00 |
| FREY, JAMIE E.             | \$1,268.75  |
| FUQUA, GILLIAN Q.          | \$58,711.02 |
| GADAPEE, KAREN             | \$64,053.00 |
| GATTONE, DEBORAH L.        | \$59,371.91 |
| GEHLBACH, MARY             | \$62,138.00 |
| GIBBS, NICOLE L.           | \$920.50    |
| GORDON, KAREN M.           | \$1,862.50  |
| GRAHAM, LEROY M.           | \$38,217.92 |
| GREGOIRE, CINDY L.         | \$63,638.00 |
| GUILMETTE, JAIME J.        | \$60,626.00 |
| GUTHRIE, JUSTINE R.        | \$57,163.86 |
| GUYETTE, BERNADETTE A.     | \$12,032.60 |
| HAGGERTY, HOLLY            | \$2,000.00  |
| HARDY, ISABEL R.           | \$812.00    |
| HARRISON, HEATHER M.       | \$60,998.00 |
| HART, KAREN Z.             | \$3,270.00  |
| HARVEY, CRYSTAL A.         | \$3,696.00  |

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
FY '19 SALARIES AND WAGES**

*(includes only those earning more than \$500)*

|                          |              |
|--------------------------|--------------|
| HAWLEY, KATHRYN P.       | \$64,978.00  |
| HEALEY, ALLYSON C.       | \$66,140.50  |
| HENNESSEY, CHRISTOPHER   | \$103,625.00 |
| HICKS, RUTH ANN          | \$69,759.00  |
| HILL, SARAH              | \$525.00     |
| HOLBROOK, ANDRA          | \$37,120.00  |
| HUBBLE, JAMES M.         | \$9,157.50   |
| HULL, MARY               | \$70,384.00  |
| JACOBS, MARIAH J.        | \$25,236.00  |
| JACOBS, SUZANNE J.       | \$26,702.02  |
| JEWETT, AMANDA           | \$4,571.00   |
| JOHANNESSEN, KARINE V.   | \$1,113.00   |
| JOHNSON, MALINDA JANE    | \$4,500.00   |
| JONES, TAMARA A.         | \$64,478.00  |
| KALAT, MARK J.           | \$68,692.60  |
| KELLEY, SAMANTHA J.      | \$2,075.00   |
| KOLLING, BRANDY M.       | \$52,998.00  |
| KRASOFSKI, PRUDENCE      | \$66,328.00  |
| LACOURSE, LIZETTE C.     | \$4,745.00   |
| LAFLAMME Jr., PIERRE A.  | \$72,828.00  |
| LAJEUNESSE, EMILY        | \$44,823.00  |
| LANGE, COURTNIÉ          | \$51,870.00  |
| LATSHAW, DENISE N.       | \$64,053.00  |
| LEBLANC, NANCY J.        | \$2,292.95   |
| LEONE, JODY L.           | \$67,619.00  |
| LEPAGE, ROBYN M.         | \$1,251.00   |
| LUND-MISCAVAGE, PATRICIA | \$2,033.50   |
| MACCORMACK JR, LLOYD     | \$45,941.38  |
| MATTHEWS, BENJAMIN E.    | \$45,823.00  |
| MAURICE, RACHEL L.       | \$763.00     |
| MCCURDY, MICHAEL D.      | \$1,925.00   |
| MCKELVEY, JENNIFER A.    | \$63,978.00  |
| MCMAHAN, STEPHANIE K.    | \$63,563.02  |
| MCMAHON, HANNAH L.       | \$1,529.50   |
| MCMICHAEL, ANDREW J.     | \$750.00     |
| MCSHEFFREY, REBECCA A.   | \$50,645.00  |
| MEAD, KELLIE             | \$40,014.00  |
| MEARS, CARMEN            | \$40,264.00  |
| MEARS, KELLY J.          | \$2,298.60   |
| MERCHANT, KEITH A.       | \$37,130.97  |
| METCALF, MELISSA S.      | \$6,717.28   |
| MILLER, CAREY E.         | \$50,742.00  |

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
FY '19 SALARIES AND WAGES**

*(includes only those earning more than \$500)*

|                         |             |
|-------------------------|-------------|
| MISLAK, MICHAEL J.      | \$54,880.00 |
| MORRIS CRAIGE, MARISA   | \$30,027.40 |
| MORRIS, LORRAINE A.     | \$62,254.00 |
| MORRISON, KRISTIN       | \$69,851.90 |
| MUNUKKA, BRYTANI        | \$23,364.00 |
| NARAMORE, FRANCES M.    | \$46,146.07 |
| NEDDO, MILIKA J.        | \$47,323.00 |
| NORWOOD, KATHERINE P.   | \$3,258.50  |
| OSINAGA, MORGAN M.      | \$59,668.10 |
| PAIGE, ROBIN            | \$2,168.00  |
| PARKER, EMILY A.        | \$55,454.00 |
| PARTRIDGE, ALICIA M.    | \$46,814.00 |
| PAUL, DEBRA             | \$8,686.00  |
| PAVEK, CAROL K.         | \$5,685.00  |
| PAXMAN, SUSAN L.        | \$6,520.50  |
| PEARCE, NANCY L.        | \$955.50    |
| PIERCE, AMANDA J.       | \$65,894.00 |
| PIRIE, JASON A.         | \$39,120.80 |
| PLANTE, MADDISON L.     | \$5,092.50  |
| POITRAS, DAWN E.        | \$5,297.20  |
| PORTALUPI, KIMALIE K.   | \$34,846.50 |
| PREGENT, SARAH J.       | \$1,500.00  |
| PUTNEY, CHRISTOPHER A.  | \$49,514.37 |
| REESE, WILLIAM A.       | \$60,339.00 |
| RICHARDS, JANE          | \$2,050.00  |
| RICHARDSON, ANGELA L.   | \$3,584.00  |
| RIDDELL, CHRISTOPHER M. | \$1,500.00  |
| ROBINSON, LORI          | \$2,280.00  |
| SCHRADER, EARL          | \$45,323.02 |
| SCRIBNER, SARAH L.      | \$2,072.00  |
| SHPER, PAUL A.          | \$4,558.00  |
| SINGER, GRETCHEN M.     | \$40,289.00 |
| SINGER, SHERYL A.       | \$69,209.00 |
| SMEDY, MICHELE L.       | \$1,015.00  |
| SMITH, DANIEL B.        | \$2,500.00  |
| SMITH, KATELYN L.       | \$34,416.95 |
| SMITH, TYLER R.         | \$750.00    |
| SMITH, VALERIE P.       | \$13,691.50 |
| SPAULDING, MEGAN A.     | \$630.00    |
| SPAULDING, SONYA L.     | \$2,000.00  |
| SPRAGUE, GARY E.        | \$58,277.89 |
| STACEY, AUSTIN T.       | \$2,113.00  |

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
FY '19 SALARIES AND WAGES**

*(includes only those earning more than \$500)*

|                                 |             |
|---------------------------------|-------------|
| STARK, TIFFANY                  | \$2,779.00  |
| STEVENS, ROBIN L.               | \$7,729.50  |
| SWEENEY, CASSIDY M.             | \$3,892.00  |
| SWIFT, KAYLEE-ANNA H.           | \$763.00    |
| TAYLOR, KLOEY J.                | \$6,311.38  |
| TESSIER, LAURA J.               | \$23,422.50 |
| TEWKSBURY, KIM                  | \$61,695.89 |
| THOMAS, IAN N.                  | \$27,609.75 |
| THYGESEN, MATELYN M.            | \$518.00    |
| TITUS, KIMBERLY P.              | \$2,070.00  |
| TREPANIER, WANDA L.             | \$28,056.46 |
| TRIANO, LEANNE                  | \$63,978.00 |
| VANETTI, CYNTHIA R.             | \$7,292.60  |
| VAUGHAN, LYNNE M.               | \$671.00    |
| WALKER, BRANDON M.              | \$4,823.00  |
| WALKER, CHAD H.                 | \$4,361.00  |
| WALKER, JOHN H.                 | \$62,530.21 |
| WALLINGFOR CUSTER, STEPHANIE L. | \$1,825.00  |
| WASHBURN, DEBORAH A.            | \$39,009.71 |
| WASHBURN, GARRETT T.            | \$4,214.10  |
| WAWRZYNIAK, ALEXANDER H.        | \$53,826.00 |
| WELCH, MICHELLE                 | \$9,780.00  |
| WESELCOUCH, JAMES B.            | \$45,823.00 |
| WHEATLEY, LEXUS F.              | \$605.50    |
| WHEELER, MELISSA M.             | \$2,575.00  |
| WIGGINS, MELISSA A.             | \$41,567.00 |
| WOODARD, JASON D.               | \$63,882.00 |
| YORK, EMILY A.                  | \$16,525.70 |
| YOUNG, PATRICIA M.              | \$1,950.00  |
| ZAPORA, KRISTINA G.             | \$2,050.00  |

**SPAULDING HIGH SCHOOL  
CENTRAL VERMONT CAREER CENTER  
FY '19 SALARIES**

*(includes only those earning more than \$500)*

|                        |              |
|------------------------|--------------|
| ABBRIANO, KACEY L.     | \$4,980.30   |
| AITHER, LUCAS M.       | \$82,774.22  |
| ALLEN, CHELSEY E.      | \$44,570.74  |
| ALLEN, JOSHUA D.       | \$2,500.00   |
| ANDERSON, LAUREN       | \$10,251.00  |
| AUBE, ANDREW C.        | \$2,298.60   |
| BAITZ, GERALD A.       | \$945.00     |
| BALL, DAVID R.         | \$53,826.00  |
| BARTLETT, ALICIA N.    | \$5,261.25   |
| BENOIT, OLGA V.        | \$64,142.00  |
| BENOIT, STACEY L.      | \$800.00     |
| BERRYMAN, LAURIEELLA   | \$71,972.99  |
| BESSETTE, BRADLEY S.   | \$60,411.00  |
| BICKNELL, ELIZABETH A. | \$52,020.00  |
| BINGINOT, MATTHEW J.   | \$49,299.37  |
| BLAKELY, JOSEPH E.     | \$1,500.00   |
| BLOW, LINDA J.         | \$2,525.75   |
| BOISVERT, EMILY R.     | \$3,891.00   |
| BOLTIN, TIMOTHY W.     | \$1,500.00   |
| BOONE, DANNY T.        | \$72,299.06  |
| BOOTH, ROBERT G.       | \$52,101.90  |
| BRENNAN, SUSAN S.      | \$74,322.20  |
| BRIZZOLARA, DANIELLE   | \$50,627.00  |
| BRYANT, CAITLYN M.     | \$51,374.40  |
| BUCK, LAUREN           | \$48,942.00  |
| BURKE, CHAD M.         | \$4,214.10   |
| BUSHNELL, JOHN         | \$60,161.00  |
| BUZZI, DAVID           | \$68,067.53  |
| CAPRON, SARAH R.       | \$36,623.10  |
| CARLSON, CODY W.       | \$1,532.40   |
| CARPENTER, JAMES R.    | \$5,746.50   |
| CARPENTER, JESSICA L.  | \$68,709.56  |
| CARROLL, WILLIAM B.    | \$720.00     |
| CARTER, ERIN M.        | \$64,633.64  |
| CHAMBERLIN, PENNY L.   | \$102,916.37 |
| CHAMBERS, SCHUYLER     | \$1,000.00   |
| CHAP, SARAH M.         | \$58,711.00  |
| CHICKERING, SUSAN H.   | \$59,294.34  |
| CICIO, CAMERON C.      | \$4,597.20   |
| CLARK, WENDY S.        | \$47,318.15  |

**SPAULDING HIGH SCHOOL  
CENTRAL VERMONT CAREER CENTER  
FY '19 SALARIES**

*(includes only those earning more than \$500)*

|                            |             |
|----------------------------|-------------|
| CLEVELAND, KELLY S.        | \$3,447.90  |
| CLICHE, ARNOLD F.          | \$13,353.01 |
| COLEMAN, ELISHA M.         | \$58,001.44 |
| COOPER, GAIL E.            | \$39,721.50 |
| COULTAS, STEVEN M.         | \$72,063.00 |
| CRAWFORD STEMPEL, COLIN S. | \$55,954.00 |
| CURRIER, CHRISTINA M.      | \$48,242.80 |
| DAVIS, JACK L.             | \$2,107.05  |
| DAWES, CAROLYN S.          | \$1,000.00  |
| DERNER, JASON              | \$72,828.00 |
| DESSUREAU, ANDRE           | \$58,027.72 |
| DETWEILER, DAVID           | \$39,939.00 |
| DEWEY, BRANDI L.           | \$44,070.00 |
| DINDO, MICHAEL D.          | \$4,980.30  |
| DUANE, NORA                | \$64,198.00 |
| DUNLEA, RYAN S.            | \$66,027.30 |
| DURKEE, RUTH               | \$41,530.42 |
| EATON, BRENDAN             | \$52,978.94 |
| ELGOOD, REBECCA J.         | \$55,263.10 |
| EMERSON, BRIAN R.          | \$720.00    |
| EVERETT, VICTORIA          | \$14,419.05 |
| FERLAND, JAMES D.          | \$75,948.25 |
| FOLLAND, ANTHONY E.        | \$1,500.00  |
| FRANKS, CATHERINE S.       | \$57,657.00 |
| FRATTINI, NORMAN J.        | \$41,793.12 |
| FREDETTE, LISA A.          | \$47,402.10 |
| FREDRIKSEN, GUINEVERE      | \$47,876.10 |
| FRITJOFSON, KENNETH H.     | \$64,478.00 |
| FULLER, KATHLEEN E.        | \$75,800.94 |
| GARDNER, KATHERIN I.       | \$52,411.00 |
| GARLAND, AMANDA E.         | \$66,015.28 |
| GAUDREAU, MARY             | \$51,431.80 |
| GRAHAM, EMILY R.           | \$74,901.28 |
| GRANDBOIS, ANDRE R.        | \$2,490.15  |
| GRASSO, JOHNM.             | \$37,136.40 |
| HALLORAN, MICHAEL K.       | \$3,418.00  |
| HAMMOND, TIMOTHY P.        | \$42,349.00 |
| HARVEY, SHAWN M.           | \$1,723.95  |
| HEBERT, LORI F.            | \$64,098.00 |
| HEFFERNAN, SUSAN C.        | \$26,302.50 |

**SPAULDING HIGH SCHOOL  
CENTRAL VERMONT CAREER CENTER  
FY '19 SALARIES**

*(includes only those earning more than \$500)*

|                             |             |
|-----------------------------|-------------|
| HERRING, BRAD J.            | \$1,723.95  |
| HOFFMAN, RY                 | \$73,809.96 |
| HOPWOOD, CALHAN A.          | \$44,557.00 |
| ISABELLE, J.GUY             | \$1,500.00  |
| JACOBS, ALPHONSO J.         | \$9,194.40  |
| JONES, OPAL G.              | \$13,075.50 |
| KELLEY, STEPHEN L.          | \$4,000.00  |
| KENNEDY, LORRAINE           | \$13,541.25 |
| KOLOMEITSEV, DIMITRI S.     | \$27,472.40 |
| LACROIX, DAVID C.           | \$1,500.00  |
| LACROIX, JASON A.           | \$861.97    |
| LAFRANCIS DURRELL, MICHELLE | \$70,491.20 |
| LAMB, ROBERT A.             | \$5,363.40  |
| LAMONDA, CHRIS J.           | \$20,755.00 |
| LAPAN, EDWARD R.            | \$2,298.60  |
| LAVALLEE, DENISE L.         | \$4,000.00  |
| LAVIGNE, KEVIN M.           | \$38,178.96 |
| LAWRENCE, DAVID W.          | \$4,214.10  |
| LEENE, PATRICK              | \$49,000.96 |
| LESSARD, DONALD R.          | \$66,007.95 |
| LEU, LINDA M.               | \$3,349.50  |
| LEWIS, JOHN                 | \$71,373.80 |
| LOESCH, SAMANTHA            | \$30,838.34 |
| LONG, CLIFTON               | \$68,030.30 |
| LORD, TABITHA S.            | \$4,980.30  |
| LOUGHLIN, EMILY C.          | \$58,518.80 |
| LOZIER, TAYLOR E.           | \$1,915.50  |
| LUCK-HILL, JENNIFER         | \$57,170.00 |
| LYFORD, JEREMI B.           | \$48,387.80 |
| LYON, KODY M.               | \$4,214.10  |
| MACRITCHIE, CINDY L.        | \$44,823.00 |
| MALONE, PAUL J.             | \$2,000.00  |
| MARINEAU, KARINE F.         | \$67,809.00 |
| MARING, FRANCIS H.          | \$9,932.40  |
| MAXEY, KARA S.              | \$39,312.00 |
| MCGEE BROWMAN, NASHANDA     | \$8,045.10  |
| MCKINSTRY, STEPHEN L.       | \$41,567.00 |
| MCSHEFFREY, KRISTINE        | \$50,175.00 |
| MCSWEENEY, D THOMAS         | \$70,451.68 |
| MERRIAM, PATRICK D.         | \$79,346.29 |

**SPAULDING HIGH SCHOOL  
CENTRAL VERMONT CAREER CENTER  
FY '19 SALARIES**

*(includes only those earning more than \$500)*

|                           |              |
|---------------------------|--------------|
| MIRANDA-O'NEILL, MYRNA Z. | \$34,837.59  |
| MISHKIT, SAMANTHA         | \$54,198.00  |
| MOORE, BENJAMIN T.        | \$67,686.20  |
| MORAN, CHRISTOPHER J.     | \$70,107.60  |
| MORRIS, LARRY A.          | \$45,988.10  |
| MORVAN, LAURIE            | \$36,130.50  |
| MULVANEY, JOELEN          | \$616.00     |
| NEWHART, TAMMY L.         | \$5,460.00   |
| NORCROSS, ALISON R.       | \$4,000.00   |
| NOYES, LOLA M.            | \$56,359.90  |
| OLSEN, STEPHANIE          | \$14,977.10  |
| O'MEARA, DARREN P.        | \$2,873.25   |
| O'REILLY, KAYLA A.        | \$3,064.80   |
| PALLAS, SHAWN A.          | \$35,638.04  |
| PORTELANCE, MARGARET R.   | \$74,390.42  |
| RANSOM, JAY W.            | \$4,214.10   |
| RAPALJE, DANIEL           | \$910.00     |
| REARDON, MARY J.          | \$55,263.10  |
| REYMORE, GERARD T.        | \$74,077.89  |
| RICHARDSON, ANGELA L.     | \$8,437.52   |
| RICHARDSON, KIM M.        | \$23,866.20  |
| RITZO, MARIE A.           | \$32,140.19  |
| RONSON, MARY F.           | \$11,500.25  |
| ROSS, CASSANDRA L.        | \$38,007.00  |
| ROSS, NICHOLAS J.         | \$41,471.40  |
| ROUSSE, EDMOND G.         | \$1,500.00   |
| RUBALCABA, DAVID T.       | \$918.75     |
| SAKASH, PETER J.          | \$4,980.30   |
| SALDI, ANGELLA M.         | \$58,711.00  |
| SALVAS, PIERCE R.         | \$861.97     |
| SCHOCK, GEORGE M.         | \$12,289.69  |
| SCOTT, WILLIAM E.         | \$62,063.00  |
| SENG, STEFANIE            | \$51,108.22  |
| SINGER, DONALD J.         | \$109,949.33 |
| SINGER, GRETCHEN M.       | \$1,723.96   |
| SKODA, JOHN               | \$11,546.25  |
| SMITH, CHRISTINE M.       | \$67,809.00  |
| SMITH, PAMELA J.          | \$47,606.00  |
| ST RAYMOND, KATHRYNMARIE  | \$44,145.00  |
| STRONG, BARBARA A.        | \$68,009.00  |



**SPAULDING HIGH SCHOOL  
CENTRAL VERMONT CAREER CENTER  
FY '19 SALARIES**

*(includes only those earning more than \$500)*

|                         |              |
|-------------------------|--------------|
| SYSTO, MATTHEW P.       | \$17,467.00  |
| TAYLOR, BENJAMIN T.     | \$3,447.90   |
| TAYLOR, TRACY L.        | \$65,928.00  |
| THOMAS, ELIZA           | \$731.00     |
| THOMAS, IAN N.          | \$3,447.90   |
| THURSTON, MATTHEW P.    | \$1,915.50   |
| TILLINGHAST, ZACHARY M. | \$1,825.00   |
| TOSI, ALICIA F.         | \$71,010.40  |
| TOZZI, WAYNE            | \$29,833.42  |
| VIOLETTE, MYA A.        | \$66,477.94  |
| WALKER, JOHN H.         | \$3,831.00   |
| WATERHOUSE, BRENDA L.   | \$100,814.76 |
| WELCH, ANTHONY E.       | \$38,662.00  |
| WELLS, COREY D.         | \$1,723.95   |
| WETZEL, SANDRA L.       | \$61,099.00  |
| WHALEN, MICHAEL J.      | \$53,560.30  |
| WIGREN, ELIZABETH C.    | \$8,302.00   |
| WILKIN, BRIAN F.        | \$5,746.50   |
| WILLARD, JESSE          | \$54,496.60  |
| WILMOTT, ALLAN          | \$8,372.50   |
| WINSTON, JONATHAN D.    | \$46,609.35  |
| WOOD, CHRISTOPHER S.    | \$45,323.00  |
| ZANLEONI, CHERYL W.     | \$970.00     |
| ZEMBA, JAN C.           | \$68,209.00  |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                             |             |
|-----------------------------|-------------|
| ABBRIANO, KACEY L.          | \$1,462.50  |
| ADAMS, JOANNE               | \$68,609.00 |
| ADSIT, MARIEL G.            | \$44,619.13 |
| AJA, SHERRY P.              | \$2,075.00  |
| AJANMA, EMMANUEL I.         | \$76,500.00 |
| ALGER, TINA M.              | \$18,913.71 |
| ALLEN, GLENDA A.            | \$550.00    |
| ALLEN, JANET                | \$67,047.19 |
| ALLEN, JOSHUA D.            | \$41,631.29 |
| ANDERSON, STACY             | \$96,097.07 |
| ANGELL, PAUL M.             | \$14,877.00 |
| ARDUENGO, CARA M.           | \$57,704.00 |
| ASHFORD, CATHERINE L.       | \$18,217.77 |
| ATHER, JARED                | \$10,827.95 |
| AUBE, ANDREW C.             | \$66,128.00 |
| BABIC, LESLIE L.            | \$44,105.21 |
| BAKER, ANN                  | \$41,355.06 |
| BANISTER-GARVEY, COLLEEN L. | \$917.00    |
| BARRETT, JEFFREY            | \$10,417.50 |
| BARRETT, ROSEMARIE Y.       | \$19,709.00 |
| BEAUCAGE, DEBORAH L.        | \$21,354.18 |
| BEAUDET, PAULA M.           | \$550.00    |
| BEAUDOIN, PATRICIA D.       | \$24,511.67 |
| BEEBE, SARAH G.             | \$20,657.44 |
| BELISLE, KAITLYN M.         | \$13,614.30 |
| BELL, CHRISTINE M.          | \$500.00    |
| BENOIT, RACHEL              | \$17,349.80 |
| BERKELEY, THERESA LEE       | \$19,569.86 |
| BETTIS, GAIBRIELLE J.       | \$62,254.00 |
| BEVINS, JULIE M.            | \$945.00    |
| BICKNELL, ELIZABETH A.      | \$500.00    |
| BINGINOT, MATTHEW J.        | \$600.00    |
| BISSON, DIANE R.            | \$21,724.80 |
| BISSON, JENNIFER L.         | \$5,425.00  |
| BIXLER, ANDREA BETH         | \$1,037.50  |
| BLAIS, LISA A.              | \$18,507.45 |
| BLAKEY, SHANNON L.          | \$18,151.38 |
| BOIVIN, LISA                | \$10,090.81 |
| BONNELL, CHEYENNE           | \$1,877.31  |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                         |             |
|-------------------------|-------------|
| BOOTH, MARIA            | \$21,025.79 |
| BOROWSKIE, BARBARA E.   | \$23,086.88 |
| BOWERS, MARY            | \$1,350.00  |
| BREEN, MEGHAN E.        | \$19,643.03 |
| BRISTER, JUDE           | \$26,955.76 |
| BROOKS, KATIE           | \$2,272.50  |
| BROOKS, MATAYA R.       | \$984.00    |
| BULLIS, LORAIN P.       | \$24,840.81 |
| BURGESS, BRIAN T.       | \$56,254.00 |
| BURNS, JULIE A.         | \$2,872.50  |
| BUSHMAN, KAY H.         | \$1,127.00  |
| BUSHWAY, JODI L.        | \$1,000.00  |
| BUSSIERE, SHANNON M.    | \$9,670.50  |
| CAHILL, PENNY R.        | \$46,185.02 |
| CAMERON, SANDRA         | \$80,744.41 |
| CAPOBIANCO, JAYSON R.   | \$44,617.00 |
| CARBONNEAU, JENNIFER J. | \$2,892.00  |
| CARPENTER, JESSICA L.   | \$500.00    |
| CARTER, NORMAN          | \$63,978.00 |
| CASAVANT, JESSIE R.     | \$700.00    |
| CASTLEBERRY, TARA       | \$700.00    |
| CHALOUX, SUSAN B.       | \$25,562.67 |
| CHAMBERS, SCHUYLER      | \$18,356.61 |
| CHAP, SARAH M.          | \$1,500.00  |
| CHENEY, AMBER L.        | \$17,914.50 |
| CHOUINARD, PAIGE        | \$64,300.00 |
| CIECIERSKI, MOLLY P.    | \$65,894.00 |
| CLARK, TINA             | \$3,744.00  |
| CLARK, TRACI A.         | \$512.50    |
| CLARK, WENDY S.         | \$500.00    |
| CLAVELLE, STEPHANIE J.  | \$787.50    |
| CLEVELAND, KELLY S.     | \$28,398.90 |
| CLOUATRE, EMILY         | \$9,406.88  |
| CLOUTIER, CHERYL C.     | \$10,734.38 |
| CODLING, JOANNE P.      | \$23,138.55 |
| CODY, ETHAN M.          | \$32,237.04 |
| COLETTI, GABRIELLE      | \$4,574.17  |
| COLLINS, STEPHANIE E.   | \$44,823.00 |
| CONLIN, AARON           | \$11,510.40 |
| COOLEY, TAMARA J.       | \$5,350.00  |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                       |             |
|-----------------------|-------------|
| CORBETT, LORNA L.     | \$750.00    |
| CORRETTE, BILLIE L.   | \$6,688.50  |
| COSGROVE, TANA L.     | \$700.00    |
| COTE, JENNIFER L.     | \$63,978.00 |
| COURTEMANCHE, ALLISON | \$39,110.00 |
| COUSINS, SARAH F.     | \$60,405.05 |
| COUTURE, EMILY G.     | \$1,883.00  |
| COUTURE, KATHY L.     | \$37,764.93 |
| COXON HAIGH, MICHELE  | \$20,064.22 |
| CROSS, CHRISTEL       | \$31,248.34 |
| CROTEAU, TREY         | \$20,513.80 |
| CURRAN, JOSEPH M.     | \$2,995.00  |
| CURRIER, RACHEL       | \$10,059.25 |
| CURRIER, WENDY L.     | \$28,872.12 |
| DALTON, BARBARA G.    | \$30,774.19 |
| DAVIS, ALEXANDRA P.   | \$947.75    |
| DAVIS, DIANE E.       | \$822.50    |
| DEAN, VENUS M.        | \$71,180.70 |
| DEFORGE, TESSA        | \$2,747.99  |
| DELIGAUDIO, WILLIAM   | \$22,169.00 |
| DEMERS, LAUREN M.     | \$45,358.21 |
| DENTON, AMANDA J.     | \$22,143.45 |
| DOYLE, ASHLEY ANNE    | \$10,333.05 |
| DREWITZ, JENNIFER     | \$16,537.03 |
| DUBOIS, KYLE M.       | \$687.50    |
| DUCHARME, RACHELLE    | \$17,467.80 |
| DUFRESNE, JEAN S.     | \$23,726.66 |
| DUNLAP, DANIELLE E.   | \$16,374.60 |
| DUNLEA, ASHLEY L.     | \$34,716.00 |
| DWYER, REBECCA A.     | \$58,861.00 |
| EATON, BRENDAN        | \$600.00    |
| EBERLEIN, KARLA       | \$59,186.00 |
| ELDRED, VERONICA      | \$1,785.33  |
| EMMONS, MICHAEL W.    | \$38,924.81 |
| ERICKSON, PAMELA J.   | \$24,221.46 |
| ESTIVILL, GARY S.     | \$24,813.30 |
| EVANS, AMANDA R.      | \$17,950.00 |
| EVANS, JAMIE P.       | \$74,908.80 |
| EVANS, JENNIFER R.    | \$3,460.29  |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                          |             |
|--------------------------|-------------|
| EVANS, KIRSTEN A.        | \$600.00    |
| EVERETT, CHRISTINE       | \$975.00    |
| FARNHAM, CHRISTINE V.    | \$575.00    |
| FARNSWORTH, JENNIFER M.  | \$46,373.50 |
| FECHER, DIANNA           | \$14,227.80 |
| FELCH, GILLIAN A.        | \$3,328.50  |
| FELCH, LISA              | \$537.50    |
| FELLOWS, ALLISON HOPE    | \$39,085.00 |
| FERLAND, EMMA H.         | \$680.00    |
| FIFIELD, MARY J.         | \$19,598.14 |
| FITZGERALD, HAYLEY       | \$43,770.00 |
| FLECK, CAROL A.          | \$731.25    |
| FLOOD, DIANA M.          | \$22,200.22 |
| FORTIER, NORMAND M.      | \$19,540.69 |
| FOSTER, JESSICA-ROSE R.  | \$11,749.27 |
| FREY, JAMIE E.           | \$53,957.50 |
| GABORIAULT, SARA HELEN   | \$14,677.06 |
| GAGNE, LOUISE A.         | \$13,265.00 |
| GALARZA, JAMY            | \$17,936.14 |
| GALLUP, NICOLE           | \$16,675.20 |
| GARAND, NIKOLE           | \$7,365.37  |
| GARBACIK, CORRINA        | \$18,937.60 |
| GARDNER, KATHERIN I.     | \$3,120.00  |
| GEORGE, REBECCA          | \$6,061.50  |
| GERO, DOUGLAS C.         | \$7,995.08  |
| GERRISH, KATHRYN A.      | \$18,234.42 |
| GIBBS, NICOLE L.         | \$3,755.50  |
| GILBAR, KRISTIN L.       | \$48,341.64 |
| GILBERT, TINA M.         | \$47,106.93 |
| GILWEE, CAMERON E.       | \$1,771.00  |
| GINGRAS, MARISA PAIGE    | \$12,613.86 |
| GONYAW, MEGAN M.         | \$37,770.15 |
| GORDON, KAREN M.         | \$8,800.50  |
| GRAHAM, TINA K.          | \$883.50    |
| GRAY, MARILYN            | \$15,462.45 |
| GREEN, MIRANDA           | \$6,414.03  |
| GRIGGS, SARAH            | \$15,115.50 |
| GROGAN, ALISON           | \$65,103.00 |
| GRZEBIEN, CHRISTINE ANNE | \$45,460.50 |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                         |             |
|-------------------------|-------------|
| GUYETTE, BERNADETTE A.  | \$3,257.25  |
| HABEREK, CHELSEA K.     | \$44,832.00 |
| HAGGERTY, HOLLY         | \$53,454.25 |
| HARDING, ALICE L.       | \$600.61    |
| HART, JENNIFER A.       | \$2,961.00  |
| HART, KAREN Z.          | \$1,560.00  |
| HARVEY, CRYSTAL A.      | \$11,193.00 |
| HASKINS, ALICE G.       | \$9,177.53  |
| HAWLEY, KATHRYN P.      | \$1,000.00  |
| HAWLEY, SUSAN L.        | \$23,553.25 |
| HEATH, KAREN E.         | \$71,332.71 |
| HELMAN, CHARLES SCOTT   | \$1,300.00  |
| HILL, SARAH             | \$1,800.00  |
| HISCOCK, RICHARD C.     | \$15,731.03 |
| HOLT, ALLYSON S.        | \$20,676.17 |
| HORCHLER, SPENCER       | \$47,313.00 |
| HURWITZ, LISA           | \$17,046.64 |
| HUTH-TEECE, SHAUNA RENE | \$23,853.25 |
| IMBURGIO, MANDY E.      | \$19,630.44 |
| JACOBS, SHARON          | \$62,969.25 |
| JAMELE, JESSIKA D J     | \$27,186.10 |
| JAMINET, JULIA C.       | \$1,764.00  |
| JANKOWSKI, KATIE L.     | \$55,454.00 |
| JARVIS, KATIE           | \$875.00    |
| OHNSON, MALINDA JANE    | \$71,332.70 |
| KEEL, DARCIÉ            | \$19,229.70 |
| KELLEY, STEPHEN L.      | \$61,103.00 |
| KINGZETT, STEFANIE L.   | \$2,850.00  |
| KISHISHITA, YOKO        | \$60,768.76 |
| KLINE, JAMES            | \$21,694.50 |
| KRASOFSKI, PRUDENCE     | \$775.00    |
| KULIS, JESSICA A.       | \$62,607.84 |
| LACOMBE, RICHARD J.     | \$21,248.26 |
| LACOURSE, LIZETTE C.    | \$3,202.00  |
| LADD, NICOLE            | \$880.00    |
| LAGALA, RENEE           | \$19,163.44 |
| LAGERSTEDT, KATE E.     | \$8,519.00  |
| LAGERSTEDT, LAURA B.    | \$27,113.75 |
| LAIRD, AMBER            | \$6,376.50  |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                         |              |
|-------------------------|--------------|
| LAMBRECHT, JODI         | \$23,647.50  |
| LANE, DOREEN F.         | \$13,391.73  |
| LANGEVIN, CARTER J.     | \$12,856.41  |
| LANPHER, VICKY E.       | \$16,696.20  |
| LAPERLE, KELSEY         | \$1,612.50   |
| LAPERLE, PHILIP J.      | \$57,863.46  |
| LAROSE, ZACHARY         | \$5,554.05   |
| LASTON, ROBERT          | \$6,539.17   |
| LEBLANC, NANCY J.       | \$42,828.98  |
| LEEMAN, MICHELLE        | \$3,200.00   |
| LEONARD, MATTHEW        | \$1,525.00   |
| LEPAGE, ROBYN M.        | \$1,330.50   |
| LINDHIEM, MELISSA J.    | \$65,174.62  |
| LONGCHAMP, MARJORIE J.  | \$22,956.13  |
| LOW, LOUISE M.          | \$1,000.00   |
| LOWE, TERESA            | \$1,212.02   |
| LUSSIER, ALISA B.       | \$17,848.68  |
| LUSSIER, BRANDY L.      | \$30,838.11  |
| LYNCH, PATRICIA A.      | \$14,936.70  |
| MACASKILL, PATTY A.     | \$16,840.00  |
| MACKENZIE, FRED D.      | \$1,830.00   |
| MANGO, DEBRA B.         | \$17,336.25  |
| MANNING, ALEXIS R.      | \$3,220.00   |
| MANNING, JESSICA        | \$9,747.99   |
| MAROLD, CAROL A.        | \$57,222.00  |
| MARTELL, CARRIE         | \$5,616.32   |
| MARTINO, MATTHEW        | \$60,339.00  |
| MASON, TIFFANY          | \$40,314.00  |
| MATTHEWS, BENJAMIN E.   | \$525.00     |
| MATTHEWS, KATHLEEN      | \$60,117.93  |
| MAURAS, JESSICA R.      | \$51,457.00  |
| MAURAS, KATHY A.        | \$20,085.45  |
| MAY, LAUREN A.          | \$66,300.00  |
| MCCURDY, MICHAEL D.     | \$58,998.00  |
| MCGEE BROWMAN, NASHANDA | \$20,412.00  |
| MCKELVEY, JENNIFER A.   | \$1,287.50   |
| MCMAHON, DONALD E.      | \$102,290.81 |
| MCMAHON, NIALL CHOY     | \$1,759.50   |
| MCNALLY, HALEY J.       | \$8,597.75   |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                            |              |
|----------------------------|--------------|
| MEAD, KELLIE               | \$3,072.24   |
| MELEN, ANNA H.             | \$16,769.38  |
| MERCHANT, LARA             | \$57,470.00  |
| MERRILL Jr., BENJAMIN      | \$35,000.00  |
| MERRILL, LOGAN A.          | \$10,920.46  |
| MILLS, ALLISON             | \$44,936.43  |
| MILLS, THEODORE G.         | \$53,218.09  |
| MORAN, CHRISTOPHER J.      | \$600.00     |
| MORRIS, MARIAH L.          | \$20,516.40  |
| MORRISON, KRISTIN          | \$2,000.00   |
| MORTENSEN, REBEKAH         | \$57,742.00  |
| MOTT, SARAH E.             | \$39,710.67  |
| MUNROE, ADAM H.            | \$43,482.00  |
| MUNUKKA, BRYTANI           | \$1,572.50   |
| MURPHY, CATHERINE C.       | \$16,732.05  |
| MURRAY, TERRIE L.          | \$43,323.30  |
| MYERS, JAMES M.            | \$13,618.00  |
| NISHBALL-WILLIAMS, BETH S. | \$64,053.00  |
| NOLAN, PARKER S.           | \$1,887.00   |
| NORD, JOSEPH               | \$17,628.47  |
| O'GRADY, PAUL              | \$600.00     |
| O'HARA, MARIAH K.          | \$4,824.00   |
| OLSEN, STEPHANIE           | \$12,629.00  |
| O'NEILL, MICHAEL F.        | \$2,926.20   |
| OSINAGE, MORGAN M.         | \$1,000.00   |
| O'TOOLE, THOMAS M.         | \$64,478.00  |
| OWEN, CATHERINE M.         | \$4,431.15   |
| PADILLA, VIRGINIA          | \$24,596.65  |
| PAIGE, ROBIN               | \$7,975.50   |
| PALMISANO, JAMIE           | \$6,080.52   |
| PANDOLFO, JOHN W.          | \$122,038.92 |
| PAPINEAU, LINDA D.         | \$37,759.50  |
| PARENT, MARIE DENISE L.    | \$17,394.42  |
| PEARCE, BETSY S.           | \$3,954.19   |
| PELOQUIN, ANN              | \$8,970.00   |
| PELOQUIN, NICHOLAS M.      | \$28,638.00  |
| PERKINS, SAMANTHA R.       | \$18,433.19  |
| PERREAULT, LISA J.         | \$84,896.64  |
| PETERSON, LINDSAY C.       | \$53,826.00  |



**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                          |             |
|--------------------------|-------------|
| PHILLIPS, CHANDLER       | \$11,533.04 |
| PLANCK, SHANNON E.       | \$1,245.00  |
| PLANTE, CHRISTOPHER J.   | \$3,824.40  |
| PLANTE, MADDISON L.      | \$941.50    |
| POITRAS, DAWN E.         | \$69,374.94 |
| POULIN, ANDREA KD        | \$7,072.00  |
| POULIN, ROBIN            | \$37,960.00 |
| PRENTICE, JULIE E.       | \$18,578.13 |
| PUTNAM, DONNA L.         | \$20,895.51 |
| RACKLIFF, MARY R.        | \$15,715.08 |
| RAMSEY-TOLMAN, JACQUELYN | \$94,721.08 |
| RANSOM, ISAAC C.         | \$14,994.00 |
| RANSOM, NANCY J.         | \$20,340.82 |
| REILLY, KIRSTIN L.       | \$60,339.00 |
| REMACLE, KATHY C.        | \$1,208.03  |
| RENAUD, AMY A.           | \$45,500.88 |
| REYES, CHRISTINE M.      | \$25,020.00 |
| ROBERTSON, AMY           | \$875.00    |
| ROSS, NICHOLAS J.        | \$799.00    |
| ROUSSEAU, MERRIN A.      | \$600.00    |
| ROY, JESSICA L.          | \$2,500.00  |
| ROYEA, CATHERINE         | \$1,296.76  |
| RYAN, ANNA               | \$961.63    |
| SALOMAA, THEODORE I.     | \$795.00    |
| SALTER, JULIE C.         | \$19,096.00 |
| SAVOY, JEAN P.           | \$16,461.97 |
| SCHAFFER, CRYSTAL        | \$2,870.00  |
| SCHARNBERG, CRISTINA     | \$64,593.23 |
| SCHMALZ, MELINDA         | \$62,967.00 |
| SCHOENIG, CHEYENNE K.    | \$868.00    |
| SCHOENIG, JENNIFER       | \$39,885.00 |
| SCRIBNER, SARAH L.       | \$532.00    |
| SEARLES, BETTY           | \$13,720.05 |
| SELL, JOHN E.            | \$33,605.00 |
| SELL, WENDY L.           | \$19,327.00 |
| SENECAL, LINDA M.        | \$19,361.20 |
| SHEDD, JOAN C.           | \$15,029.29 |
| SHPER, PAUL A.           | \$1,036.00  |
| SICHEL, MARJORIE C.      | \$20,714.23 |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                         |             |
|-------------------------|-------------|
| SINGER, GRETCHEN M.     | \$500.00    |
| SINGER, LAUREN A.       | \$1,375.00  |
| SINGER, PATRICIA        | \$34,692.32 |
| SINGLETON, CHRISTINA J. | \$19,184.44 |
| SKIDMORE, KIARA         | \$20,698.53 |
| SLAYTON, DIANNA I.      | \$7,190.00  |
| SMEDY, MICHELE L.       | \$1,393.00  |
| SMITH, CARRIE           | \$3,069.00  |
| SMITH, DANIEL B.        | \$38,281.25 |
| SMITH, VALERIE P.       | \$2,331.50  |
| SOUTAR, MARCIA          | \$17,935.65 |
| SPOONER, NICOLE         | \$25,128.89 |
| SPRAKE, AUSTEN J.       | \$4,599.54  |
| STABELL, KERRY L.       | \$20,028.16 |
| STACEY, AUSTIN T.       | \$3,234.00  |
| STALLING, HEATHER C.    | \$22,041.02 |
| STALLING, ROBERT A.     | \$44,440.04 |
| STARK, TIFFANY          | \$1,491.00  |
| STEVENS, ROBIN L.       | \$6,192.50  |
| STITELY, DOUGLAS D.     | \$19,824.49 |
| STONE, DARION           | \$3,136.00  |
| STONE, SUSAN            | \$18,084.66 |
| SUNDQUIST, MELINDA      | \$29,036.26 |
| SWIFT, KAYLEE-ANNA H.   | \$6,453.00  |
| TAYLOR, KLOEY J.        | \$542.00    |
| TESSIER, LAURA J.       | \$2,430.00  |
| THIBAUT, NEALEE E.      | \$46,739.00 |
| THOMAS, EMILY M.        | \$1,350.00  |
| THOMAS, GILLIAN MAIA    | \$5,333.76  |
| THOMPSON, CLIFTON C.    | \$37,317.84 |
| THOMPSON, CYNTHIA E.    | \$43,883.20 |
| THOMPSON, SARA A.       | \$53,826.00 |
| THYGESEN, DENISE        | \$30,425.11 |
| THYGESEN, LAURA L.      | \$1,187.50  |
| THYGESEN, RHONDA T.     | \$24,563.78 |
| TOBIN, MELISSA          | \$24,275.25 |
| TOSI-TITUS, LAUREN K.   | \$24,607.69 |
| TREMBLAY, BRITTANY M.   | \$25,837.86 |
| TREPANIER, JAN C.       | \$26,719.56 |

**BARRE SUPERVISORY UNION  
WAGES AND SALARIES PAID TO EMPLOYEES  
FY '19 SALARIES**

*(includes only those earning more than \$500) (All Para-Educators were added under BSU FY19)*

|                          |             |
|--------------------------|-------------|
| TROMBLEY, ALEXIS A.      | \$5,512.50  |
| TROMBLY, JENNIFER        | \$48,973.25 |
| TROMBLY, MEGAN           | \$3,282.84  |
| TROTTIER, JACLYN L.      | \$4,126.20  |
| UNKLES, DOROTHY          | \$46,299.78 |
| VAN ORMAN, JESSICA M.    | \$600.00    |
| VAN VLIET, RACHEL        | \$47,698.00 |
| VANETTI, CYNTHIA R.      | \$6,160.00  |
| VAUGHAN, LYNNE M.        | \$7,080.00  |
| WADE, JOYCE M.           | \$2,164.00  |
| WALBRIDGE, SONJA L.      | \$19,683.17 |
| WALLER, BRANDI MICHELLE  | \$11,656.00 |
| WARK, PAMELA P.          | \$47,110.52 |
| WEBSTER, JENNIFER L.     | \$16,833.05 |
| WEEDON, SAMUEL           | \$10,053.30 |
| WEEKS, NICHOLE L.        | \$15,610.20 |
| WELLS, SANDRA J.         | \$13,672.80 |
| WHALEN, MICHAEL J.       | \$600.00    |
| WHEELER, MELISSA M.      | \$55,088.50 |
| WHITE, JESSE ANN         | \$69,820.85 |
| WIEBER, MEGAN F.         | \$57,607.00 |
| WIGHTMAN, BRIAN S.       | \$38,654.00 |
| WILLARD, JESSE           | \$600.00    |
| WILLETT, DONNA M.        | \$28,147.16 |
| WING-ALBERGHINI, LINI B. | \$25,918.90 |
| WISDOM, RACHEL JOY       | \$29,443.43 |
| WOOD, BRITTANY N.        | \$2,025.00  |
| WOODARD, JASON D.        | \$1,100.00  |
| WOODARD, LYNNE           | \$6,784.05  |
| YORK, EMILY A.           | \$4,499.55  |
| YOUNG, ARTHUR D.         | \$47,632.00 |
| YOUNG, ASHLEY M.         | \$48,825.84 |
| YOUNG, PATRICIA M.       | \$1,000.00  |
| ZANLEONI, CHERYL W.      | \$29,750.88 |
| ZAPORA, KRISTINA G.      | \$1,725.00  |

Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

January 16, 2020

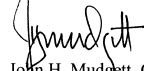
Board of Directors  
Barre Unified Union School District

**AUDITOR'S CERTIFICATION**

The financial statements of the Barre Supervisory Union, Spaulding Union High School District #41, and Central Vermont Career Center, Barre City Elementary and Middle School and Barre Town Middle and Elementary School for the fiscal year ended June 30, 2019 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier and are available, with our independent auditor's reports, at the Barre Unified Union School District Business Office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.

  
John H. Mudgett, CPA  
Principal

**BARRE CITY ELEMENTARY  
AND MIDDLE SCHOOL  
BARRE, VERMONT**

**FINANCIAL STATEMENTS  
JUNE 30, 2019  
AND  
INDEPENDENT AUDITOR'S REPORTS**

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL**

**JUNE 30, 2019**

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Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

#### INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education  
Barre City Elementary and Middle School  
Barre, Vermont

##### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Barre City Elementary and Middle School (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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 District'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 District'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 above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Barre City Elementary and Middle School as of June 30, 2019, and the respective changes in financial

position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 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.

*Supplementary Information*

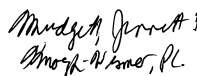
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on 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 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 District's internal control over financial reporting and compliance.

Montpelier, Vermont  
December 23, 2019



Amy A. Smith, P.C.



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Our discussion and analysis of Barre City Elementary and Middle School's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements.

**Financial Highlights**

- The District's net position decreased by \$452,758, or approximately 7.7%, as a result of this year's operations. Last year the net position decreased by \$218,010.
- The cost of all of the District's programs was \$14,102,495 this year compared to \$13,550,516 last year.
- The General Fund had a decrease in fund balance of \$50,394 this year compared to a decrease of \$94,693 last year.
- The General Fund had a deficit fund balance of \$184,586 at June 30, 2019.
- The Grant Funds had a deficit fund balance of \$2,591 at June 30, 2019.
- The Capital Projects Fund had a surplus fund balance of \$166,131 at June 30, 2019.
- The Tax Stabilization Fund had a surplus fund balance of \$353,845 at June 30, 2019.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Government-wide Statement of Net Position and the Government-wide Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The governmental fund financial statements, the Balance Sheet - Governmental Funds, the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, and the Statement of Revenues and Expenditures - Budget and Actual - General Fund, provide information about the District's governmental funds. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statement, the Statement of Net Position - Fiduciary Funds, provides financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

*Reporting the District as a Whole*

The financial statements of the District as a whole are provided in the Government-wide Statement of Net Position and the Government-wide Statement of Activities. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Government-wide Statement of Net Position and the Government-wide Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and change in net position. You can think of the District's net position, the difference between assets and liabilities, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base and the condition of the District's capital assets, to assess the overall health of the District.

All of the District's basic services are governmental activities. They include regular and special education for Pre-K through 8<sup>th</sup> grade, support services, administrative services, transportation, interest on long-term debt and other activities. The education spending grant and other state grants finance most of these activities.

#### *Reporting the District's Most Significant Funds*

The financial statements of the District's major governmental funds are reflected in the fund financial statements. The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money [like grants received from the State of Vermont Agency of Education (AOE)].

#### *Governmental Funds*

All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (as reported in the Government-wide Statement of Net Position and the Government-wide Statement of Activities) and governmental funds (as reported in the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds) in reconciliations for each governmental fund financial statement.

#### *The District as Agent*

The District is the fiscal agent for funds held for various school related activities. All of the District's fiduciary activities are Agency Funds and are reported in a separate Statement of Net Position - Fiduciary Funds. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

#### **The District as a Whole**

The District's combined net position decreased by \$452,758 from a year ago, decreasing from \$5,862,824 to \$5,410,066.

Our analysis on the following page focuses on the components of net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1  
Net Position

|                                  | <u>2019</u>         | <u>2018</u>         | <u>Net Change</u>  |
|----------------------------------|---------------------|---------------------|--------------------|
| Current and other assets         | \$ 1,033,995        | \$ 1,237,917        | \$(203,922)        |
| Capital assets                   | <u>5,644,284</u>    | <u>5,905,243</u>    | <u>(260,959)</u>   |
| Total assets                     | <u>6,678,279</u>    | <u>7,143,160</u>    | <u>(464,881)</u>   |
| Deferred outflows of resources   | <u>29,794</u>       | <u>-</u>            | <u>29,794</u>      |
| Long-term debt outstanding       | 480,000             | 540,000             | (60,000)           |
| Other liabilities                | <u>817,372</u>      | <u>740,336</u>      | <u>77,036</u>      |
| Total liabilities                | <u>1,297,372</u>    | <u>1,280,336</u>    | <u>17,036</u>      |
| Deferred inflows of resources    | <u>635</u>          | <u>-</u>            | <u>635</u>         |
| Net position:                    |                     |                     |                    |
| Net investment in capital assets | 5,164,284           | 5,365,243           | (200,959)          |
| Restricted                       | 519,976             | 709,952             | (189,976)          |
| Unrestricted                     | <u>(274,194)</u>    | <u>(212,371)</u>    | <u>(61,823)</u>    |
| Total net position               | <u>\$ 5,410,066</u> | <u>\$ 5,862,824</u> | <u>\$(452,758)</u> |

The net position of the District's governmental activities decreased, by \$452,758, to \$5,410,066 at June 30, 2019 from \$5,862,824 at June 30, 2018. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, changed from a negative \$212,371 at June 30, 2018 to a negative \$274,194 at June 30, 2019.

Table 2  
Changes in Net Position

|                                   | <u>2019</u>         | <u>2018</u>         | <u>Net Change</u>   |
|-----------------------------------|---------------------|---------------------|---------------------|
| REVENUES                          |                     |                     |                     |
| Program revenues:                 |                     |                     |                     |
| Grants and contributions          | \$2,195,402         | \$2,379,476         | \$ (184,074)        |
| Other sources                     | 9,542               | 37,383              | (27,841)            |
| General revenues:                 |                     |                     |                     |
| Education Spending Grant          | 11,408,476          | 10,870,210          | 538,266             |
| Interest earned                   | <u>36,317</u>       | <u>45,437</u>       | <u>(9,120)</u>      |
| Total revenues                    | <u>13,649,737</u>   | <u>13,332,506</u>   | <u>317,231</u>      |
| PROGRAM EXPENSES                  |                     |                     |                     |
| Education                         | 12,887,809          | 12,822,914          | 64,895              |
| State, federal and local programs | 978,991             | 688,303             | 290,688             |
| Capital projects                  | 191,534             | 3,000               | 188,534             |
| Interest on long-term debt        | <u>44,161</u>       | <u>36,299</u>       | <u>7,862</u>        |
| Total program expenses            | <u>14,102,495</u>   | <u>13,550,516</u>   | <u>551,979</u>      |
| Change in net position            | <u>\$ (452,758)</u> | <u>\$ (218,010)</u> | <u>\$ (234,748)</u> |

**Governmental Activities**

Table 3 below presents the cost of each of the District's programs as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the state's taxpayers by each of these functions.

Table 3

|                                   | 2019                      |                         | 2018                      |                         |
|-----------------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
|                                   | Total Cost<br>of Services | Net Cost<br>of Services | Total Cost<br>of Services | Net Cost<br>of Services |
| Education                         | \$ 12,887,809             | \$ 11,655,088           | \$ 12,822,914             | \$ 11,162,262           |
| State, federal and local programs | 978,991                   | 6,768                   | 688,303                   | (67,904)                |
| Capital projects                  | 191,534                   | 191,534                 | 3,000                     | 3,000                   |
| Interest on long-term debt        | 44,161                    | 44,161                  | 36,299                    | 36,299                  |
| <b>Totals</b>                     | <b>\$ 14,102,495</b>      | <b>\$ 11,897,551</b>    | <b>\$ 13,550,516</b>      | <b>\$ 11,133,657</b>    |

**The District's Funds**

As the District completed the year, its governmental funds (as presented in the Balance Sheet - Governmental Funds) reported a combined fund balance of \$332,799, which is less than last year's total of \$575,760. The decrease in this year's combined fund balance is due to the following changes in individual fund balances: a decrease of \$50,394 in the General Fund, a decrease of \$68,710 in the Grant Funds, a decrease of \$135,483 in the Capital Projects Fund, and an increase of \$11,626 in the Tax Stabilization Fund.

*General Fund Budgetary Highlights*

Monthly financial reports reviewed by the Board served as the vehicle for monitoring the budget for the fiscal year. In addition, monthly finance committee meetings also provided up to date information and conversations around budget activity, projections, and development.

General Fund revenues were less than expenditures and other financing sources by \$50,394 for the year. Variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

**Capital Assets and Debt Administration***Capital Assets*

At June 30, 2019, the District had \$5,164,284 invested in a broad range of capital assets that includes land, elementary school buildings, equipment, fixtures, vehicles, and fields, net of accumulated depreciation (see Table 4 below). This amount represents a net decrease of \$260,959 compared to last year.

Table 4  
Capital Assets at Year-End  
(Net of Accumulated Depreciation)

|                            | 2019                | 2018                | Change             |
|----------------------------|---------------------|---------------------|--------------------|
| Land                       | \$ 229,304          | \$ 229,304          | \$ -               |
| Buildings and improvements | 5,143,334           | 5,412,327           | (268,993)          |
| Equipment and fixtures     | 253,103             | 239,052             | 14,051             |
| Vehicles                   | 14,284              | 18,684              | (4,400)            |
| Fields                     | 4,259               | 5,876               | (1,617)            |
| <b>Totals</b>              | <b>\$ 5,644,284</b> | <b>\$ 5,905,243</b> | <b>\$(260,959)</b> |

Current year additions consisted of buildings and improvements of \$82,504, and equipment and fixtures of \$97,346.

*Debt*

At year-end, the District had \$480,000 in governmental activities long-term debt outstanding versus \$540,000 last year, a net decrease of \$60,000, as shown in Table 5.

Table 5  
Outstanding Debt at Year-End

|                          | <u>2019</u>       | <u>2018</u>       | <u>Increase<br/>(Decrease)</u> |
|--------------------------|-------------------|-------------------|--------------------------------|
| Capital Improvement Note | <u>\$ 480,000</u> | <u>\$ 540,000</u> | <u>\$ (60,000)</u>             |

**Budget Highlights and Looking Ahead**

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge four entities into a single district. Unfortunately, due to failed votes in Barre Town, the BUUSD was not able to benefit from the incentives that would have assisted the transition and would have provided the tax payers with substantial savings over a 10 year period.

The Barre schools have the lowest cost per pupil spending compared to other schools in Vermont. The following is the education spending per pupil (FY20) for various districts, including Barre, as measured by the Vermont Agency of Education:

- Barre: \$13,560
- Twinfield: \$18,261
- Harwood: \$17,958
- Orange Southwest: \$17,154
- Milton: \$14,928
- Hartland: \$18,073
- Lamoille North: \$16,876
- Champlain Valley: \$16,062
- Central Vermont: \$15,518
- Washington Central: \$18,657

The BUUSD will likely not be able to continue to sustain this low spending in the future considering ongoing collective bargaining agreement increases, double digit insurance increases, and the continually increasing unfunded mandates. The unfunded legislative and Agency of Education mandates continue to present a financial hardship to this District. The recapture (H542), an outcome of the new health insurance plans, reduced the amount of education spending funds the school districts received in FY18 and FY19. Another example is 16 V.S.A. 19444d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The BUUSD paid \$125,000 in FY20 and this number will continue to increase each year. In addition, Act 11 of 2018 creates the Commission on Public School Employee Health Benefits which will determine, through negotiations, the amount of the premiums and out of pocket expenses for school employees' health benefits that will be paid by the employers and employees. Preliminary information shows an increase in the amount the BUUSD will need to pay.

School Districts and Supervisory Unions across Vermont continue to face challenges as the Agency of Education continues to lose veteran employees. Various Associations such as VSA, VSBA, VCSEA, VASBO, VPA have worked hard to seek a collaborative partnership. Unfortunately, the loss of critical positions and capacity of the AOE to support the field in new initiatives like the SSDMS, SLDS, and Act 173 has been a struggle over the past couple of years.

The Vermont Association of School Business Officials (VASBO) has been working with the Agency of Education to develop a Uniform Chart of Accounts (UCOA). This ongoing work resulted in the legislature mandating all districts/supervisory unions be fully implementing the new UCOA by July 1, 2021. In addition, the Agency of Education procured a contract with a financial management company, Powerschool, eFinance. This new system will also be mandated. Districts and supervisory unions are implementing the system in a three year cycle, all reporting challenges by the lack of support, limited functionality of the system and inadequate on-site consultation. Barre is scheduled to go live on July 1, 2022.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the Barre Supervisory Union at 120 Ayers Street, Barre, VT 05641.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2019**

|                                        | <u>Governmental<br/>Activities</u> |
|----------------------------------------|------------------------------------|
| <b>ASSETS:</b>                         |                                    |
| Current assets -                       |                                    |
| Cash and cash equivalents              | \$ 967,056                         |
| Due from other districts               | 66,939                             |
| Total current assets                   | <u>1,033,995</u>                   |
| Noncurrent assets -                    |                                    |
| Capital assets                         | 13,447,681                         |
| less - accumulated depreciation        | <u>(7,803,397)</u>                 |
| Total noncurrent assets                | <u>5,644,284</u>                   |
| Total assets                           | <u>6,678,279</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b> |                                    |
| Deferred pension expense               | <u>29,794</u>                      |
| <b>LIABILITIES:</b>                    |                                    |
| Current liabilities -                  |                                    |
| Accounts payable                       | 24,993                             |
| Accrued expenses                       | 676,171                            |
| Due to fiduciary funds                 | 32                                 |
| Current portion of long-term debt      | 60,000                             |
| Accrued interest                       | <u>11,085</u>                      |
| Total current liabilities              | <u>772,281</u>                     |
| Noncurrent liabilities -               |                                    |
| Accrued compensated absences           | 65,394                             |
| Long-term debt                         | 420,000                            |
| Net pension liability                  | <u>39,697</u>                      |
| Total noncurrent liabilities           | <u>525,091</u>                     |
| Total liabilities                      | <u>1,297,372</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>  |                                    |
| Deferred pension credits               | <u>635</u>                         |
| <b>NET POSITION:</b>                   |                                    |
| Net investment in capital assets       | 5,164,284                          |
| Restricted                             | 519,976                            |
| Unrestricted                           | <u>(274,194)</u>                   |
| Total net position                     | <u>\$ 5,410,066</u>                |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                                    | <u>Expenses</u>      | <u>Program Revenues</u>             |                 | <u>Net (Expense)<br/>Revenue and<br/>Change in<br/>Net Position</u> |
|----------------------------------------------------|----------------------|-------------------------------------|-----------------|---------------------------------------------------------------------|
|                                                    |                      | <u>Grants and<br/>Contributions</u> | <u>Other</u>    |                                                                     |
| <b>FUNCTIONS/PROGRAMS:</b>                         |                      |                                     |                 |                                                                     |
| Governmental activities -                          |                      |                                     |                 |                                                                     |
| Education                                          | \$ 12,887,809        | \$ 1,223,179                        | \$ 9,542        | \$ (11,655,088)                                                     |
| State, federal and local programs                  | 978,991              | 972,223                             | -               | (6,768)                                                             |
| Capital projects                                   | 191,534              | -                                   | -               | (191,534)                                                           |
| Interest on long-term debt                         | <u>44,161</u>        | <u>-</u>                            | <u>-</u>        | <u>(44,161)</u>                                                     |
| Total governmental activities                      | \$ <u>14,102,495</u> | \$ <u>2,195,402</u>                 | \$ <u>9,542</u> | <u>(11,897,551)</u>                                                 |
| <b>GENERAL REVENUES - EDUCATION SPENDING GRANT</b> |                      |                                     |                 | 11,408,476                                                          |
| - INTEREST EARNED                                  |                      |                                     |                 | <u>36,317</u>                                                       |
|                                                    |                      |                                     |                 | <u>11,444,793</u>                                                   |
| CHANGE IN NET POSITION                             |                      |                                     |                 | (452,758)                                                           |
| NET POSITION, July 1, 2018                         |                      |                                     |                 | <u>5,862,824</u>                                                    |
| NET POSITION, June 30, 2019                        |                      |                                     |                 | \$ <u>5,410,066</u>                                                 |

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



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019  
(Page 1 of 2)**

|                                        | General<br>Fund   | Grant<br>Funds    | Capital<br>Projects<br>Fund | Tax<br>Stabilization<br>Fund | Totals<br>Governmental<br>Funds |
|----------------------------------------|-------------------|-------------------|-----------------------------|------------------------------|---------------------------------|
| <b>ASSETS</b>                          |                   |                   |                             |                              |                                 |
| Cash and cash equivalents              | \$ 967,056        | \$ -              | \$ -                        | \$ -                         | \$ 967,056                      |
| Due from other funds                   | -                 | -                 | 166,131                     | 353,845                      | 519,976                         |
| Due from other districts               | <u>-</u>          | <u>120,756</u>    | <u>-</u>                    | <u>-</u>                     | <u>120,756</u>                  |
| Total assets                           | <u>\$ 967,056</u> | <u>\$ 120,756</u> | <u>\$ 166,131</u>           | <u>\$ 353,845</u>            | <u>\$ 1,607,788</u>             |
| <b>LIABILITIES AND<br/>FUND EQUITY</b> |                   |                   |                             |                              |                                 |
| <b>LIABILITIES:</b>                    |                   |                   |                             |                              |                                 |
| Accounts payable                       | \$ 24,993         | \$ -              | \$ -                        | \$ -                         | \$ 24,993                       |
| Accrued expenditures                   | 676,171           | -                 | -                           | -                            | 676,171                         |
| Due to other funds                     | 396,661           | 123,347           | -                           | -                            | 520,008                         |
| Due to other districts                 | <u>53,817</u>     | <u>-</u>          | <u>-</u>                    | <u>-</u>                     | <u>53,817</u>                   |
| Total liabilities                      | <u>1,151,642</u>  | <u>123,347</u>    | <u>-</u>                    | <u>-</u>                     | <u>1,274,989</u>                |
| <b>FUND EQUITY:</b>                    |                   |                   |                             |                              |                                 |
| Fund balances -                        |                   |                   |                             |                              |                                 |
| Committed                              | -                 | -                 | 166,131                     | 353,845                      | 519,976                         |
| Unassigned                             | <u>(184,586)</u>  | <u>(2,591)</u>    | <u>-</u>                    | <u>-</u>                     | <u>(187,177)</u>                |
| Total fund balances (deficit)          | <u>(184,586)</u>  | <u>(2,591)</u>    | <u>166,131</u>              | <u>353,845</u>               | <u>332,799</u>                  |
| Total liabilities and<br>fund equity   | <u>\$ 967,056</u> | <u>\$ 120,756</u> | <u>\$ 166,131</u>           | <u>\$ 353,845</u>            | <u>\$ 1,607,788</u>             |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019  
(Page 2 of 2)**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

|                                                                                                                                                      |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Amount reported on Balance Sheet - Governmental Funds - total fund balances                                                                          | \$ 332,799          |
| Amounts reported for governmental activities in the Government-wide<br>Statement of Net Position are different because -                             |                     |
| Capital assets used in governmental funds are not financial<br>resources and are therefore not reported in the funds.                                |                     |
| Capital assets                                                                                                                                       | 13,447,681          |
| Accumulated depreciation                                                                                                                             | (7,803,397)         |
| Long-term liabilities not due and payable in the current period<br>are not reported in the funds.                                                    |                     |
| Accrued compensated absences                                                                                                                         | (65,394)            |
| Long-term debt                                                                                                                                       | (480,000)           |
| Accrued interest on long-term debt                                                                                                                   | (11,085)            |
| Balances related to net pension asset or liability and related deferred outflows/inflows<br>of resources are not reported in the governmental funds. |                     |
| Deferred pension expense                                                                                                                             | 29,794              |
| Deferred pension credits                                                                                                                             | (635)               |
| Net pension liability                                                                                                                                | <u>(39,697)</u>     |
| Net position of governmental activities - Government-wide Statement of Net Position                                                                  | \$ <u>5,410,066</u> |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
 (Page 1 of 3)

|                                         | General           | Grant            | Capital         | Tax                  | Totals              |
|-----------------------------------------|-------------------|------------------|-----------------|----------------------|---------------------|
|                                         | <u>Fund</u>       | <u>Funds</u>     | <u>Projects</u> | <u>Stabilization</u> | <u>Governmental</u> |
|                                         |                   |                  | <u>Fund</u>     | <u>Fund</u>          | <u>Funds</u>        |
| <b>REVENUES:</b>                        |                   |                  |                 |                      |                     |
| Education spending grant                | \$ 11,408,476     | \$ -             | \$ -            | \$ -                 | \$ 11,408,476       |
| Intergovernmental - State               | 1,223,179         | 120,866          | -               | -                    | 1,344,045           |
| - Federal                               | -                 | 851,357          | -               | -                    | 851,357             |
| Interest                                | 18,640            | -                | 6,051           | 11,626               | 36,317              |
| Miscellaneous                           | 9,542             | -                | -               | -                    | 9,542               |
| Total revenues                          | <u>12,659,837</u> | <u>972,223</u>   | <u>6,051</u>    | <u>11,626</u>        | <u>13,649,737</u>   |
| <b>EXPENDITURES:</b>                    |                   |                  |                 |                      |                     |
| Instruction                             | 6,703,936         | 677,956          | -               | -                    | 7,381,892           |
| Special education                       | 1,901,400         | -                | -               | -                    | 1,901,400           |
| Co-curricular activities                | 43,944            | -                | -               | -                    | 43,944              |
| Behavioral support                      | 389,508           | 138,482          | -               | -                    | 527,990             |
| Guidance                                | 270,323           | -                | -               | -                    | 270,323             |
| Health services                         | 133,685           | 73,086           | -               | -                    | 206,771             |
| Psychological services                  | 48,042            | -                | -               | -                    | 48,042              |
| Curriculum services                     | 18,162            | 67,235           | -               | -                    | 85,397              |
| Library services                        | 142,974           | -                | -               | -                    | 142,974             |
| Technology                              | 116,435           | -                | -               | -                    | 116,435             |
| Board of Education                      | 82,876            | -                | -               | -                    | 82,876              |
| Office of Superintendent                | 710,534           | -                | -               | -                    | 710,534             |
| Office of Principal                     | 472,186           | -                | -               | -                    | 472,186             |
| School police officer                   | 72,295            | -                | -               | -                    | 72,295              |
| Operation and maintenance               | 981,456           | 19,059           | 191,534         | -                    | 1,192,049           |
| Student transportation                  | 348,325           | 3,173            | -               | -                    | 351,498             |
| Miscellaneous                           | 2,081             | -                | -               | -                    | 2,081               |
| Long-term debt - Principal              | 60,000            | -                | -               | -                    | 60,000              |
| - Interest                              | 44,161            | -                | -               | -                    | 44,161              |
| Capital outlay                          | 117,908           | 61,942           | -               | -                    | 179,850             |
| Total expenditures                      | <u>12,660,231</u> | <u>1,040,933</u> | <u>191,534</u>  | <u>-</u>             | <u>13,892,698</u>   |
| EXCESS OF REVENUES OR<br>(EXPENDITURES) | (394)             | (68,710)         | (185,483)       | 11,626               | (242,961)           |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**  
(Page 2 of 3)

|                                               | <u>General<br/>Fund</u> | <u>Grant<br/>Funds</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Tax<br/>Stabilization<br/>Fund</u> | <u>Totals<br/>Governmental<br/>Funds</u> |
|-----------------------------------------------|-------------------------|------------------------|--------------------------------------|---------------------------------------|------------------------------------------|
| <b>OTHER FINANCING<br/>SOURCES (USES):</b>    |                         |                        |                                      |                                       |                                          |
| Interfund transfers in (out)                  | <u>(50,000)</u>         | <u>-</u>               | <u>50,000</u>                        | <u>-</u>                              | <u>-</u>                                 |
| <br>NET CHANGE IN<br>FUND BALANCES            | <br>(50,394)            | <br>(68,710)           | <br>(135,483)                        | <br>11,626                            | <br>(242,961)                            |
| <br>FUND BALANCES (DEFICIT),<br>July 1, 2018  | <br><u>(134,192)</u>    | <br><u>66,119</u>      | <br><u>301,614</u>                   | <br><u>342,219</u>                    | <br><u>575,760</u>                       |
| <br>FUND BALANCES (DEFICIT),<br>June 30, 2019 | <br>\$ <u>(184,586)</u> | <br>\$ <u>(2,591)</u>  | <br>\$ <u>166,131</u>                | <br>\$ <u>353,845</u>                 | <br>\$ <u>332,799</u>                    |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

(Page 3 of 3)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

Net change in fund balances - total governmental funds \$ (242,961)

Amounts reported for governmental activities in the Government-wide  
Statement of Activities are different because -

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the cost of those assets is allocated  
over their estimated useful lives as depreciation expense.

|                                                  |           |
|--------------------------------------------------|-----------|
| Additions to capital assets, net of dispositions | 179,850   |
| Depreciation                                     | (440,809) |

The issuance of long-term debt (bonds, leases, etc.) provides current  
financial resources to governmental funds, while the repayment of the  
principal of long-term debt consumes the current financial resources of  
governmental funds. Neither transaction has any effect on net position.

|                                                 |        |
|-------------------------------------------------|--------|
| Debt service - principal paid on long-term debt | 60,000 |
| Increase in accrued interest on long-term debt  | 2,361  |

Changes in accrued compensated absences accumulated by employees will  
increase or decrease the liability reported in the government-wide statements,  
but are only recorded as an expenditure when paid in the governmental funds.

|                                          |       |
|------------------------------------------|-------|
| Increase in accrued compensated absences | (661) |
|------------------------------------------|-------|

Changes in net pension asset or liability and related deferred outflows/inflows of  
resources will increase or decrease the amounts reported in the government-wide  
statements, but are only recorded as an expenditure when paid in the  
governmental funds.

|                                                   |                 |
|---------------------------------------------------|-----------------|
| Net (increase) decrease in net pension obligation | <u>(10,538)</u> |
|---------------------------------------------------|-----------------|

|                                                                                                |                     |
|------------------------------------------------------------------------------------------------|---------------------|
| Change in net position of governmental activities -<br>Government-wide Statement of Activities | <u>\$ (452,758)</u> |
|------------------------------------------------------------------------------------------------|---------------------|

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                        | Original<br>and Final<br>Budget | Actual<br>(Budgetary<br>Basis) | Variance<br>Over<br>(Under) |
|----------------------------------------|---------------------------------|--------------------------------|-----------------------------|
| <b>REVENUES:</b>                       |                                 |                                |                             |
| Education spending grant               | \$ 11,427,173                   | \$ 11,408,476                  | \$ (18,697)                 |
| Interest                               | 35,000                          | 18,640                         | (16,360)                    |
| Miscellaneous                          | <u>20,000</u>                   | <u>9,542</u>                   | <u>(10,458)</u>             |
| Total revenues                         | <u>11,482,173</u>               | <u>11,436,658</u>              | <u>(45,515)</u>             |
| <b>EXPENDITURES:</b>                   |                                 |                                |                             |
| Instruction                            | 5,515,936                       | 5,480,757                      | (35,179)                    |
| Special education                      | 1,711,440                       | 1,901,400                      | 189,960                     |
| Co-curricular activities               | 39,380                          | 43,944                         | 4,564                       |
| Behavioral support                     | 309,642                         | 389,508                        | 79,866                      |
| Guidance                               | 306,326                         | 270,323                        | (36,003)                    |
| Health services                        | 131,258                         | 133,685                        | 2,427                       |
| Psychological services                 | 250,000                         | 48,042                         | (201,958)                   |
| Curriculum services                    | 151,439                         | 18,162                         | (133,277)                   |
| Library services                       | 155,952                         | 142,974                        | (12,978)                    |
| Technology                             | 167,961                         | 166,439                        | (1,522)                     |
| Board of Education                     | 88,160                          | 82,876                         | (5,284)                     |
| Office of Superintendent               | 710,534                         | 710,534                        | -                           |
| Office of Principal                    | 453,090                         | 472,186                        | 19,096                      |
| School police officer                  | 75,900                          | 72,295                         | (3,605)                     |
| Operation and maintenance              | 956,675                         | 1,049,360                      | 92,685                      |
| Student transportation                 | 300,000                         | 348,325                        | 48,325                      |
| Miscellaneous                          | -                               | 2,081                          | 2,081                       |
| Debt service - Principal               | 60,000                          | 60,000                         | -                           |
| Debt service - Interest                | <u>48,480</u>                   | <u>44,161</u>                  | <u>(4,319)</u>              |
| Total expenditures                     | <u>11,432,173</u>               | <u>11,437,052</u>              | <u>4,879</u>                |
| EXCESS OF REVENUES OR (EXPENDITURES)   | 50,000                          | (394)                          | (50,394)                    |
| <b>OTHER FINANCING SOURCES (USES):</b> |                                 |                                |                             |
| Interfund transfers in (out)           | <u>(50,000)</u>                 | <u>(50,000)</u>                | <u>-</u>                    |
| Total other financing sources (uses)   | <u>(50,000)</u>                 | <u>(50,000)</u>                | <u>-</u>                    |
| NET CHANGE IN FUND BALANCE             | \$ <u>-</u>                     | \$ <u>(50,394)</u>             | \$ <u>50,394</u>            |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GRANTS FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                       | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br>Basis)<br><u>Basis)</u> | Variance<br>Over<br>(Under) |
|---------------------------------------|----------------------------------------|-------------------------------------------------|-----------------------------|
| <b>REVENUES:</b>                      |                                        |                                                 |                             |
| Intergovernmental - State             | \$ -                                   | \$ 120,866                                      | \$ 120,866                  |
| Intergovernmental - Federal           | <u>600,000</u>                         | <u>851,357</u>                                  | <u>251,357</u>              |
| Total revenues                        | <u>600,000</u>                         | <u>972,223</u>                                  | <u>372,223</u>              |
| <b>EXPENDITURES:</b>                  |                                        |                                                 |                             |
| Instruction                           | 600,000                                | 677,956                                         | 77,956                      |
| Behavioral support                    | -                                      | 138,482                                         | 138,482                     |
| Health services                       | -                                      | 73,086                                          | 73,086                      |
| Curriculum services                   | -                                      | 86,582                                          | 86,582                      |
| Operation and maintenance             | -                                      | 61,654                                          | 61,654                      |
| Student transportation                | <u>-</u>                               | <u>3,173</u>                                    | <u>3,173</u>                |
| Total expenditures                    | <u>600,000</u>                         | <u>1,040,933</u>                                | <u>440,933</u>              |
| EXCESS OF REVENUES OR (EXPENDITURES)/ |                                        |                                                 |                             |
| NET CHANGE IN FUND BALANCE            | \$ <u>-</u>                            | \$ <u>(68,710)</u>                              | \$ <u>68,710</u>            |

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2019**

|                              | Agency<br><u>Funds</u> |
|------------------------------|------------------------|
| <b>ASSETS:</b>               |                        |
| Cash                         | \$ 119,404             |
| Due from other funds         | <u>32</u>              |
| Total assets                 | <u>119,436</u>         |
| <b>LIABILITIES:</b>          |                        |
| Due to student organizations | \$ <u>119,436</u>      |

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



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies:**

The Barre City Elementary and Middle School (the District) is organized according to state law under the governance of the School Board to provide public school education for the students of the City of Barre, Vermont. Functions of the Office of the Superintendent and central administration are provided through the Barre Supervisory Union (the Supervisory Union). As currently structured, the Supervisory Union is the administrative oversight district for Spaulding Union High School District #41 and Central Vermont Career Center, Barre Town Middle and Elementary School, and this District.

A. Reporting entity - The District is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the District.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U. S. GAAP for governmental units.

B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

In the government-wide Statement of Net Position, the financial position of the District is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

C. Basis of presentation - The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

**C. Basis of presentation (continued) -**

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Grants Fund - The Grants Fund is used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of major capital facilities.

Tax Stabilization Fund - The Tax Stabilization Fund was established through approval by District voters during the March 2015 School District Meeting to commit the FY14 surplus fund balance for use in future years.

The District also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the District. The District's fiduciary funds are the Agency Funds.

- D. Measurement focus and basis of accounting -** The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

- E. Budgets and budgetary accounting -** The District adopts a budget for the General Fund at an annual City meeting of the City of Barre. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 8. Formal budgetary integration is employed as a management control during the year for the General Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

- F. Use of estimates -** The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

G. Risk management - The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

H. Cash and cash equivalents - The District considers all cash on hand and demand deposits to be cash and cash equivalents.

I. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The District does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

|                            |               |
|----------------------------|---------------|
| Buildings and improvements | 15 - 40 years |
| Equipment and fixtures     | 3 - 5 years   |
| Fields                     | 20 years      |

K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

L. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2019, of \$65,394 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements. This is an increase of \$661 from the balance reported at June 30, 2018 that totaled \$64,733.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

M. Long-term obligations - Governmental activities report long-term debt and other long-term obligations as liabilities in the statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

N. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the District's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the District for specific purposes, as authorized by the School Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The District's policy is to apply expenditures to fund balance in the order of assigned, committed, restricted, and unassigned unless the School Board specifies otherwise.

O. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS). The District recognizes these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the State of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 8 for reconciling details.

P. New accounting standard - The District implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* for the year ended June 30, 2019. The adoption of GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The impact on these financial statements is that the District's disclosures related to debt provide users with information to understand the effects of debt on future resource flows, and separate information regarding direct borrowings (loan agreement with a lender) and direct placements of debt (a debt security issued directly to an investor) from other debt.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**2. Deposits:**

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District 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 District does not have a policy for custodial credit risk. As of June 30, 2019, the District's depository accounts were fully insured or collateralized.

**3. Capital assets:**

Capital asset activity for the year ended June 30, 2019 was as follows:

|                                       | Balance<br>July 1, 2018 | Increase            | Decrease      | Balance<br>June 30, 2019 |
|---------------------------------------|-------------------------|---------------------|---------------|--------------------------|
| Governmental activities -             |                         |                     |               |                          |
| Capital assets, not depreciated:      |                         |                     |               |                          |
| Land                                  | \$ 229,304              | \$ -                | \$ -          | \$ 229,304               |
| Total capital assets, not depreciated | <u>229,304</u>          | <u>-</u>            | <u>-</u>      | <u>229,304</u>           |
| Capital assets, depreciated:          |                         |                     |               |                          |
| Buildings and improvements            | 11,744,451              | 82,504              | -             | 11,826,955               |
| Equipment and fixtures                | 1,253,265               | 97,346              | 13,536        | 1,337,075                |
| Vehicles                              | 21,998                  | -                   | -             | 21,998                   |
| Fields                                | 32,349                  | -                   | -             | 32,349                   |
| Total capital assets depreciated      | <u>13,052,063</u>       | <u>179,850</u>      | <u>13,536</u> | <u>13,218,377</u>        |
| Less accumulated depreciation for:    |                         |                     |               |                          |
| Buildings and improvements            | 6,332,124               | 351,497             | -             | 6,683,621                |
| Equipment and fixtures                | 1,014,213               | 83,295              | 13,536        | 1,083,972                |
| Vehicles                              | 3,314                   | 4,400               | -             | 7,714                    |
| Fields                                | 26,473                  | 1,617               | -             | 28,090                   |
| Total accumulated depreciation        | <u>7,376,124</u>        | <u>440,809</u>      | <u>13,536</u> | <u>7,803,397</u>         |
| Capital assets, depreciated, net      | <u>5,675,939</u>        | <u>(260,959)</u>    | <u>-</u>      | <u>5,414,980</u>         |
| Capital assets, net                   | \$ <u>5,905,243</u>     | \$ <u>(260,959)</u> | \$ <u>-</u>   | \$ <u>5,644,284</u>      |

Depreciation expense of \$440,809 in the governmental activities was fully allocated to the education function.

**4. Interfund receivable and payable balances:**

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2019 are as follows:

|                      | Interfund<br><u>Receivables</u> | Interfund<br><u>Payables</u> |
|----------------------|---------------------------------|------------------------------|
| Governmental funds - |                                 |                              |
| General Fund         | \$ -                            | \$ 396,661                   |
| Grant Funds          | -                               | 123,347                      |

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**4. Interfund receivable and payable balances (continued):**

|                                  | Interfund<br>Receivables | Interfund<br>Payables |
|----------------------------------|--------------------------|-----------------------|
| Governmental funds (continued) - |                          |                       |
| Capital Projects Fund            | 166,131                  | -                     |
| Tax Stabilization Fund           | <u>353,845</u>           | <u>-</u>              |
|                                  | <u>519,976</u>           | <u>520,008</u>        |
| Fiduciary funds -                |                          |                       |
| Agency funds                     | <u>32</u>                | <u>-</u>              |
|                                  | <u>\$ 520,008</u>        | <u>\$ 520,008</u>     |

**5. Interfund transfers:**

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. A transfer of \$50,000 from the General Fund to the Capital Projects Fund is to be used in the future for long-term school building repairs.

**6. Related parties:**

The District is billed for its appropriate share of expenditures relating to administrative services provided by the Supervisory Union. The District paid an assessment of \$3,160,266 to the Supervisory Union for the year ended June 30, 2019.

The following are the amounts receivable and payable between districts at June 30, 2019:

|                                                                               | Accounts<br>Receivable | Accounts<br>Payable |
|-------------------------------------------------------------------------------|------------------------|---------------------|
| Supervisory Union                                                             | \$ 496,782             | \$ 880,065          |
| Spaulding Union High School District #41<br>and Central Vermont Career Center | 487,377                | 270,126             |
| Barre City Elementary and Middle School                                       | 260,984                | 194,045             |
| Barre Town Middle and Elementary School                                       | <u>142,686</u>         | <u>43,593</u>       |
|                                                                               | <u>\$ 1,387,829</u>    | <u>\$ 1,387,829</u> |

**7. Debt:**

Short-term - During the year, the District borrowed and repaid \$1,315,009 on a line of credit in the form of a 2.35% revenue anticipation note which matured June 28, 2019. Interest expense related to this note was \$30,564.

Long-term - During the year, the District repaid \$60,000 on a \$600,000 capital improvement note with annual interest of 2.49%. The note is payable in ten annual installments of \$60,000 plus interest with a final payment due on July 15, 2026. The outstanding balance on this note at June 30, 2019 and 2018 was \$480,000 and \$540,000, respectively.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**7. Debt (continued):**

Long-term (continued) -

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 1998 Series 2 bond resulting in interest savings to the District of \$9,903, and \$2,576, in FY18 and FY19, respectively.

Debt service requirements to maturity are detailed below:

| Year ending June 30, | <u>Principal</u>  | <u>Interest</u>  |
|----------------------|-------------------|------------------|
| 2020                 | \$ 60,000         | \$ 11,952        |
| 2021                 | 60,000            | 10,487           |
| 2022                 | 60,000            | 8,964            |
| 2023                 | 60,000            | 7,470            |
| 2024                 | 60,000            | 5,976            |
| 2025-2027            | <u>180,000</u>    | <u>8,976</u>     |
|                      | <u>\$ 480,000</u> | <u>\$ 53,825</u> |

The District's outstanding bond reported in the governmental activities is classified as a direct borrowing. In the event of default by the District the outstanding bond balance becomes immediately due. The District has committed to pay this bond with future budgeted appropriations funded with education taxes or other resources that can be lawfully used to pay this expenditure.

**8. Budgetary basis of accounting:**

These financial statements include totals for General Fund revenues and expenditures on the District's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

|                            | <u>Revenues</u>      | <u>Expenditures</u>  |
|----------------------------|----------------------|----------------------|
| U.S. GAAP basis            | \$ 12,659,837        | \$ 12,660,231        |
| On-behalf payments -       |                      |                      |
| VSTRS net pension expense  | (930,250)            | (930,250)            |
| VSTRS net OPEB expenditure | <u>(292,929)</u>     | <u>(292,929)</u>     |
| Budget basis               | <u>\$ 11,436,658</u> | <u>\$ 11,437,052</u> |

**9. Pension plans:**

Vermont State Teachers' Retirement System -

Plan description: The District participates in the Vermont State Teachers' Retirement System (the VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the state. The general administration and

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**9. Pension plans (continued):**

Vermont State Teachers' Retirement System (continued) -

Plan description (continued):

responsibility for the proper operation of the System is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the state contributes the balance of an actuarially determined rate. The state is a non-employer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. The District's teachers contributed \$251,851 and \$238,165 to the System in 2019 and 2018, respectively.

Pension liabilities and pension expense: The District does not contribute directly to the Plan; therefore no net pension liability needs to be recorded by the District. However, the District is required to report the District's portion of the following items as calculated by the System:

|                             |              |
|-----------------------------|--------------|
| District's share of -       |              |
| VSTRS net pension liability | \$ 9,924,548 |
| VSTRS net pension expense   | \$ 930,250   |

Vermont Municipal Employees' Retirement System -

Plan description: The District contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The state statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**9. Pension plans (continued):**

Vermont Municipal Employees' Retirement System (continued) -

Contributions: Defined Benefit Plan members are required to contribute 2.625% (Group A), 5.0% (Group B), 10.125% (Group C) or 11.475% (Group D) of their annual covered salary, and the District is required to contribute 4.125% (Group A), 5.625% (Group B), 7.375% (Group C) or 9.975% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees. The District did not contribute to VMERS for the year ended June 30, 2019 due to no employees being on the plan. The District had employees on the plan for the year ended June 30, 2018 (valuation date).

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS' net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.02820% proportionate share of VMERS.

|                                                           |           |
|-----------------------------------------------------------|-----------|
| District's share of VMERS net pension liability           | \$ 39,697 |
| Deferred outflows of resources - Deferred pension expense | \$ 29,794 |
| Deferred inflows of resources - Deferred pension credits  | \$ 635    |

The District's net pension liability increased by \$39,697 from the June 30, 2018 balance of \$0.

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The District adopted GASB Statement No 68 during the year ended June 30, 2019 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the District's Proportionate Share of Net Pension Liability of VMERS and District's Contributions to VMERS.

403(b) Non-Teaching Employees Retirement Plan -

Plan description: All employees of the District who are at least twenty-one years old and are not covered under the Vermont State Teachers' Retirement System are eligible to be covered under a 403(b) pension plan administered through MassMutual. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions.

All contributions are 100% vested to each employee. At June 30, 2019, there are 63 Plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2019 were \$119,467 by employees and \$38,108 by the District.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**10. Other postemployment benefits plan (OPEB):**

Retired Teachers' Health and Medical Benefit Fund -

Plan description: The District participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the Plan for those covered classes is a condition of employment.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for Plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the of age 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

Vesting and Disability: 5 years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$6,589,430) and OPEB expense (\$292,929) as determined by an actuarial valuation. The liability was measured as of June 30, 2018 for the reporting period of June 30, 2019.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. A decrease of 1% in the 3.87% discount rate used to calculate future costs would increase the District share of OPEB liability to \$7,640,991, while an increase of 1% would reduce the District share of OPEB liability to \$5,734,627. A decrease of 1% in the current healthcare cost trend rate would reduce the District's share of the OPEB liability to \$5,600,543, while an increase of 1% would increase the OPEB liability to \$7,851,032.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**10. Other postemployment benefits plan (OPEB) (continued):**

Collective OPEB Plan liability and expense: The Plan consists of 225 participating employers. The Plan’s collective net OPEB liability is \$954,286,389 and total OPEB expense for the year is \$52,709,854.

Actuarial assumptions and other inputs: The total OPEB liability used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------|
| Salary increase rate        | Varies by age                                                                                        |
| Discount rate               | 3.87%                                                                                                |
| Inflation rate              | 2.75%                                                                                                |
| Healthcare cost trend rates | Non-Medicare - 7.5% graded to 4.50% over 12 years.<br>Medicare - 7.75% graded to 4.50% over 11 years |
| Retiree Contributions       | Equal to health trend                                                                                |
| Mortality tables            | Various RP-2014 tables using Scale SSA-2017                                                          |
| Actuarial cost method       | Entry-age normal, level percentage of pay                                                            |
| Asset valuation method      | Market value                                                                                         |

**11. Deficits:**

The General Fund has a deficit of \$184,586 at June 30, 2019. Management intends to recover this deficit by using tax stabilization funds.

The Grant Funds has a deficit of \$2,591 at June 30, 2019. Management intends to recover this deficit by using tax stabilization funds.

**12. Contingencies:**

The District is involved in various claims and legal actions arising in the normal course of business. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the District’s financial condition.

**13. Consolidation:**

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. The BUUSD became fully operational on July 1, 2019 and all school-related real and personal property, and all associated debt were transferred and assumed by the BUUSD as of this date. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge these four entities into a single district.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF  
NET PENSION LIABILITY  
VMERS  
JUNE 30, 2019**

Schedule 1

|                                                                                                    | June 30,<br><u>2019</u> |
|----------------------------------------------------------------------------------------------------|-------------------------|
| District's proportional share of the net pension liability                                         | 0.0282%                 |
| District's proportionate share of the net pension liability                                        | \$ 39,697               |
| District's covered payroll                                                                         | \$ -                    |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 0.000%                  |
| VMERS net position as a percentage of the total pension liability                                  | 82.60%                  |

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
VMERS  
JUNE 30, 2019**

Schedule 2

|                                                                      | June 30,<br><u>2019</u> |
|----------------------------------------------------------------------|-------------------------|
| Contractually required contribution                                  | \$ -                    |
| Contributions in relation to the contractually required contribution | <u>-</u>                |
| Contribution deficiency (excess)                                     | \$ <u>-</u>             |
| District's covered payroll                                           | \$ -                    |
| Contributions as a percentage of covered payroll                     | 0.000%                  |

Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

**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**

The Superintendent and Board of Education  
Barre City Elementary and Middle School  
Barre, Vermont

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, each major fund, and the aggregate remaining fund information of the Barre City Elementary and Middle School (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*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 District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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*.



Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

The Superintendent and Board of Education  
Barre City Elementary and Middle School  
Barre, Vermont

**Report on Compliance for Each Major Federal Program**

We have audited Barre City Elementary and Middle School's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplements* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
December 23, 2019

*Mudgett, Jonnet*  
*Shoemaker*



**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

| <u>Federal Grantor/Pass-through Grantor<br/>Program Title</u> | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Identifying<br/>Number</u> | <u>Passed<br/>Through to<br/>Subrecipients</u> | <u>Expenditures</u> |
|---------------------------------------------------------------|------------------------------------|------------------------------------------------|------------------------------------------------|---------------------|
| <b>U.S. Department of Education:</b>                          |                                    |                                                |                                                |                     |
| Passed through Barre Supervisory Union -                      |                                    |                                                |                                                |                     |
| Title I Grants to Local Educational Agencies                  | 84.010                             |                                                | \$ -                                           | \$ 708,111          |
| Supporting Effective Instruction State Grants                 | 84.367                             |                                                | -                                              | 47,498              |
| Student Support and Academic<br>Enrichment Program            | 84.424                             |                                                | -                                              | 95,748              |
| Total U.S. Department of Education                            |                                    |                                                | -                                              | 851,357             |
| Total federal award expenditures                              |                                    |                                                | \$ -                                           | \$ 851,357          |

The accompanying notes are an integral part of this schedule.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2019**

**1. Basis of presentation:**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, or changes in financial position of the District.

**2. Summary of significant accounting policies:**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected to not use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**A. Summary of Auditor's Results:**

**Financial Statements -**

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

**Federal Awards -**

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? *No*

Identification of major programs:

- *U.S. Department of Education:*

*CFDA 84.010 - Title I Grants to Local Educational Agencies*

Dollar threshold used to distinguish between type A and type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *No*

**B. Audit Findings - Financial Statements:**

There were no audit findings identified for the year ended June 30, 2019.

**C. Audit Findings - Federal Awards:**

There were no audit findings identified for the year ended June 30, 2019.

**STATUS OF PRIOR AUDIT FINDINGS  
AS OF JUNE 30, 2019**

There are no prior audit findings applicable to this auditee.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
BARRE, VERMONT**

**FINANCIAL STATEMENTS  
JUNE 30, 2019  
AND  
INDEPENDENT AUDITOR'S REPORTS**

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER**

**JUNE 30, 2019**

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Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

#### INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education  
Spaulding Union High School District #41 and  
Central Vermont Career Center  
Barre, Vermont

##### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Spaulding Union High School District #41 and Central Vermont Career Center (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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 District'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 District'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 above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Spaulding Union High School

District #41 and Central Vermont Career Center as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Central Vermont Career Center Fund, and Grants Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on 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 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 District's internal control over financial reporting and compliance.

Montpelier, Vermont  
December 23, 2019

*Mudgett, Kenneth J.*  
*Chief Accountant, P.C.*

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Our discussion and analysis of Spaulding Union High School District #41 and Central Vermont Career Center's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements.

**Financial Highlights**

- The District's net position, excluding the component unit, decreased by \$12,796, less than 1%, as a result of this year's operations compared to a decrease of \$122,693 in the prior year.
- The total cost of the District's programs, excluding the component unit, was \$16,006,330 in 2019 compared to \$15,765,141 in 2018.
- The General Fund reported an increase in fund balance this year of \$17,421 compared to a decrease of \$284,358 last year.
- The total combined fund balance for the General Fund and Central Vermont Career Center Fund was a deficit of \$370,124 as of June 30, 2019. This total fund balance is comprised of a deficit of \$518,199 in the General Fund and a surplus of \$148,075 in the Central Vermont Career Center Fund.
- The Grant Funds reported an increase of \$1,511 for the 2019 fiscal year, increasing fund balance from \$16,899 to \$18,410.
- The Food Service Fund reported a decrease of \$32,038 for the 2019 fiscal year, decreasing the fund balance from \$9,983 to a deficit of \$22,055.
- The Capital Reserve Fund reported an increase of \$3,212, increasing the fund balance from \$104,172 to \$107,384.
- The Tax Stabilization Fund reported an increase of \$16,711, increasing the fund balance from \$546,092 to \$562,803.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Government-wide Statement of Net Position and the Government-wide Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The governmental fund financial statements, the Balance Sheet - Governmental Funds, the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, and the Statements of Revenues and Expenditures - Budget and Actual, provide information about the District's governmental funds. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The Statement of Net Position - Proprietary Funds, the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds and the Statement of Cash Flows - Proprietary Funds report the District's operations in more detail than the government-wide statements by providing information about the District's two proprietary funds. The remaining statements, the Statement of Net Position - Fiduciary Funds and the Statement of Change in Net Position - Fiduciary Funds, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the government.

*Reporting the District as a Whole*

The financial statements of the District as a whole are provided in the Government-wide Statement of Net Position and the Government-wide Statement of Activities. One of the most important questions asked about



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MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Government-wide Statement of Net Position and the Government-wide Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and change in net position. You can think of the District's net position, the difference between assets and liabilities, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base and the condition of the District's capital assets, to assess the overall health of the District.

The District's primary services are reported in the governmental activities. They include regular and special education for Spaulding High School and Central Vermont Career Center, support services, administrative services, buildings and grounds, transportation, food services, interest on long-term debt and other activities. The education spending grant, charges for services and grants finance most of these activities.

The District has identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Component units are legally separate entities that are included in the District's financial statements due to fiscal dependency or common management. In the case of the SHS Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

*Reporting the District's Most Significant Funds*

The financial statements of the District's major governmental funds are reflected in the fund financial statements. The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money [like grants received from the State of Vermont Agency of Education (AOE)].

*Governmental Funds*

All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (as reported in the Government-wide Statement of Net Position and the Government-wide Statement of Activities) and governmental funds (as reported in the Balance Sheet -

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JUNE 30, 2019**

Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds) in reconciliations for each governmental fund financial statement.

*Proprietary Funds*

Proprietary funds are used to account for business-type activities in the government-wide financial statements. The District's proprietary funds are the Adult Education Fund and the Building Trades Fund.

*The District as Agent*

The District is responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The District is also the fiscal agent for funds held for various District related activities. All of the District's fiduciary activities are reported in separate statements, the Statement of Net Position - Fiduciary Funds and the Statement of Change in Net Position - Fiduciary Funds. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**The District as a Whole**

The District's governmental and business-type activities' net position decreased by \$12,796 from a year ago, decreasing from \$4,940,103 to \$4,927,307.

Our analysis below focuses on the change in the components of net position (Table 1) and changes in net position (Table 2) of the District's activities.

Table 1  
Net Position

|                                  | <u>2019</u>         | <u>2018</u>         | <u>Net Change</u>  |
|----------------------------------|---------------------|---------------------|--------------------|
| Current assets                   | \$ 1,074,516        | \$ 1,269,859        | \$ (195,343)       |
| Capital assets                   | <u>6,932,443</u>    | <u>7,224,534</u>    | <u>(292,091)</u>   |
| Total assets                     | <u>8,006,959</u>    | <u>8,494,393</u>    | <u>(487,434)</u>   |
| Deferred outflows of resources   | <u>66,433</u>       | <u>-</u>            | <u>66,433</u>      |
| Long-term debt outstanding       | 2,290,774           | 2,510,175           | (219,401)          |
| Other liabilities                | <u>854,669</u>      | <u>1,044,115</u>    | <u>(189,446)</u>   |
| Total liabilities                | <u>3,145,443</u>    | <u>3,554,290</u>    | <u>(408,847)</u>   |
| Deferred inflows of resources    | <u>642</u>          | <u>-</u>            | <u>642</u>         |
| Net position:                    |                     |                     |                    |
| Net investment in capital assets | 4,641,669           | 4,714,359           | (72,690)           |
| Restricted                       | 816,962             | 902,609             | (85,647)           |
| Unrestricted                     | <u>(531,324)</u>    | <u>(676,865)</u>    | <u>145,541</u>     |
| Total net position               | <u>\$ 4,927,307</u> | <u>\$ 4,940,103</u> | <u>\$ (12,796)</u> |

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Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased from a deficit \$676,865 at June 30, 2018 to a deficit of \$531,324, a decrease in the deficit of \$145,541.

Table 2  
Changes in Net Position

|                                     | <u>2019</u>        | <u>2018</u>         | <u>Net Change</u> |
|-------------------------------------|--------------------|---------------------|-------------------|
| <b>REVENUES</b>                     |                    |                     |                   |
| Program revenues:                   |                    |                     |                   |
| Grants and contributions            | \$3,404,794        | \$3,468,693         | \$ (63,899)       |
| Charges for services                | 1,324,775          | 1,185,916           | 138,859           |
| Other sources                       | 80,784             | 204,123             | (123,339)         |
| General revenues:                   |                    |                     |                   |
| Education Spending Grant            | 11,149,549         | 10,742,829          | 406,720           |
| Interest earned                     | 33,632             | 40,887              | (7,255)           |
| Total revenues                      | <u>15,993,534</u>  | <u>15,642,448</u>   | <u>351,086</u>    |
| <b>PROGRAM EXPENSES</b>             |                    |                     |                   |
| Education                           | 15,020,565         | 15,003,304          | 17,261            |
| State, federal and local programs   | 683,004            | 468,677             | 214,327           |
| Child Nutrition                     | 13,294             | 112,874             | (99,580)          |
| Adult education                     | 65,653             | 42,985              | 22,668            |
| Building trades program             | 134,070            | 38,084              | 95,986            |
| Interest on long-term debt          | 89,744             | 99,217              | (9,473)           |
| Total program expenses              | <u>16,006,330</u>  | <u>15,765,141</u>   | <u>241,189</u>    |
| Increase (decrease) in net position | <u>\$ (12,796)</u> | <u>\$ (122,693)</u> | <u>\$ 109,897</u> |

The major change in revenues from 2018 to 2019 was an increase in the education spending grant of \$406,720 compared to the year ended June 30, 2018.

**Government-wide Activities**

Table 3 on the next page presents the cost of each of the District's programs as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the state's taxpayers by each of these functions.

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Table 3

|                                   | 2019                      |                         | 2018                      |                         |
|-----------------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
|                                   | Total Cost<br>of Services | Net Cost<br>of Services | Total Cost<br>of Services | Net Cost<br>of Services |
| Education                         | \$ 15,020,565             | \$ 11,118,705           | \$ 15,003,304             | \$ 10,772,200           |
| State, federal and local programs | 683,004                   | (1,511)                 | 468,677                   | (55,078)                |
| Child Nutrition                   | 13,294                    | 13,294                  | 112,874                   | 112,874                 |
| Adult education                   | 65,653                    | (25,957)                | 42,985                    | (15,138)                |
| Building trades program           | 134,070                   | 1,702                   | 38,084                    | (7,666)                 |
| Interest on long-term debt        | 89,744                    | 89,744                  | 99,217                    | 99,217                  |
| Totals                            | <u>\$ 16,006,330</u>      | <u>\$ 11,195,977</u>    | <u>\$ 15,765,141</u>      | <u>\$ 10,906,409</u>    |

**The District's Funds**

As the District completed the year, its governmental funds (as presented in the Balance Sheet - Governmental Funds) reported a combined fund balance of \$296,418, which is a decrease of \$71,871 from last year's total balance of \$368,289. Total fund balance is comprised of a deficit \$518,199 in the District's General Fund, a surplus \$148,075 in the Central Vermont Career Center Fund, a surplus of \$18,410 in the Grant Funds, a deficit of \$22,055 in the Food Service Fund, a surplus of \$107,384 in the Capital Reserve Fund, and a surplus of \$562,803 in the Tax Stabilization Fund.

Over the course of the year, the District's administrators monitor actual results compared to budget. Monthly financial reports reviewed by the School Board served as the vehicle for monitoring the budget for the fiscal year.

*General Fund Budgetary Highlights*

Please see the Statement of Revenues and Expenditures - Budget and Actual - General Fund which shows where variances arose during the year. General Fund revenues were more than expenditures by \$17,421 for the year. Variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

*Central Vermont Career Center Fund Budgetary Highlights*

Please see the Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund which shows where variances arose during the year. Central Vermont Career Center Fund revenues were less than expenditures by \$78,688 for the year. Variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

**Capital Assets and Debt Administration***Capital Assets*

At June 30, 2019, the District had \$6,932,443 invested in a broad range of governmental activities capital assets that include land, school buildings and improvements, and equipment and vehicles, net of accumulated depreciation (see Table 4 on the next page). This amount represents a net decrease of \$231,746 from last year.

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Table 4  
Capital Assets at Year-End  
(Net of Accumulated Depreciation)

|                            | <u>2019</u>        | <u>2018</u>        | <u>Change</u>       |
|----------------------------|--------------------|--------------------|---------------------|
| Land                       | \$ 16,122          | \$ 16,122          | \$ -                |
| Buildings and improvements | 6,482,201          | 6,688,705          | (206,504)           |
| Equipment and vehicles     | <u>434,120</u>     | <u>459,362</u>     | <u>(25,242)</u>     |
| Totals                     | <u>\$6,932,443</u> | <u>\$7,164,189</u> | <u>\$ (231,746)</u> |

Current year additions consisted of the following:

|                            |                   |
|----------------------------|-------------------|
| Buildings and improvements | \$ 255,439        |
| Equipment and vehicles     | <u>144,405</u>    |
| Totals                     | <u>\$ 399,844</u> |

*Debt*

At year-end, the District had \$2,290,774 in governmental activities long-term debt outstanding versus \$2,510,175 last year, a net decrease of \$219,401, as shown in Table 5.

Table 5  
Outstanding Debt at Year-End

|                               | <u>2019</u>        | <u>2018</u>        | <u>Increase<br/>(Decrease)</u> |
|-------------------------------|--------------------|--------------------|--------------------------------|
| Vermont Municipal Bond Bank - |                    |                    |                                |
| 2002 Series 1 (December 2019) | \$ 5,000           | \$ 10,000          | \$ (5,000)                     |
| 2001 Series 1 (December 2021) | 60,000             | 80,000             | (20,000)                       |
| Capital improvement note      | <u>2,225,774</u>   | <u>2,420,175</u>   | <u>(194,401)</u>               |
|                               | <u>\$2,290,774</u> | <u>\$2,510,175</u> | <u>\$ (219,401)</u>            |

**Budget Highlights and Looking Ahead**

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge four entities into a single district. Unfortunately, due to failed votes in Barre Town, the BUUSD was not able to benefit from the incentives that would have assisted the transition and would have provided the tax payers with substantial savings over a 10 year period.

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The Barre schools have the lowest cost per pupil spending compared to other schools in Vermont. The following is the education spending per pupil (FY20) for various districts, including Barre, as measured by the Vermont Agency of Education:

|                       |          |
|-----------------------|----------|
| • Barre:              | \$13,560 |
| • Twinfield:          | \$18,261 |
| • Harwood:            | \$17,958 |
| • Orange Southwest:   | \$17,154 |
| • Milton:             | \$14,928 |
| • Hartland:           | \$18,073 |
| • Lamoille North:     | \$16,876 |
| • Champlain Valley:   | \$16,062 |
| • Central Vermont:    | \$15,518 |
| • Washington Central: | \$18,657 |

The BUUSD will likely not be able to continue to sustain this low spending in the future considering ongoing collective bargaining agreement increases, double digit insurance increases, and the continually increasing unfunded mandates. The unfunded legislative and Agency of Education mandates continue to present a financial hardship to this District. The recapture (H542), an outcome of the new health insurance plans, reduced the amount of education spending funds the school districts received in FY18 and FY19. Another example is 16 V.S.A. 1944d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The BUUSD paid \$125,000 in FY20 and this number will continue to increase each year. In addition, Act 11 of 2018 creates the Commission on Public School Employee Health Benefits which will determine, through negotiations, the amount of the premiums and out of pocket expenses for school employees' health benefits that will be paid by the employers and employees. Preliminary information shows an increase in the amount the BUUSD will need to pay.

School Districts and Supervisory Unions across Vermont continue to face challenges as the Agency of Education continues to lose veteran employees. Various Associations such as VSA, VSBA, VCSEA, VASBO, VPA have worked hard to seek a collaborative partnership. Unfortunately, the loss of critical positions and capacity of the AOE to support the field in new initiatives like the SSDMS, SLDS, and Act 173 has been a struggle over the past couple of years.

The Vermont Association of School Business Officials (VASBO) has been working with the Agency of Education to develop a Uniform Chart of Accounts (UCOA). This ongoing work resulted in the legislature mandating all districts/supervisory unions be fully implementing the new UCOA by July 1, 2021. In addition, the Agency of Education procured a contract with a financial management company, Powerschool, eFinance. This new system will also be mandated. Districts and supervisory unions are implementing the system in a three year cycle, all reporting challenges by the lack of support, limited functionality of the system and inadequate on-site consultation. Barre is scheduled to go live on July 1, 2022.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the Barre Supervisory Union at 120 Ayers Street, Barre, VT 05641.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2019  
(Page 1 of 2)**

|                                        | Primary Government         |                             |              | Component Unit<br>Spaulding<br>High School<br>Foundation, LTD. |
|----------------------------------------|----------------------------|-----------------------------|--------------|----------------------------------------------------------------|
|                                        | Governmental<br>Activities | Business-type<br>Activities | Totals       |                                                                |
| <b>ASSETS:</b>                         |                            |                             |              |                                                                |
| Current assets -                       |                            |                             |              |                                                                |
| Cash and cash equivalents              | \$ 659,485                 | \$ -                        | \$ 659,485   | \$ 12,018                                                      |
| Accounts receivable                    | 192,817                    | -                           | 192,817      | -                                                              |
| Prepaid expenses                       | 4,963                      | -                           | 4,963        | -                                                              |
| Due from (to) other activities         | (54,144)                   | 54,144                      | -            | -                                                              |
| Due from other districts               | 217,251                    | -                           | 217,251      | -                                                              |
| Total current assets                   | 1,020,372                  | 54,144                      | 1,074,516    | 12,018                                                         |
| Noncurrent assets -                    |                            |                             |              |                                                                |
| Capital assets                         | 17,311,593                 | -                           | 17,311,593   | -                                                              |
| less - accumulated depreciation        | (10,379,150)               | -                           | (10,379,150) | -                                                              |
| Total noncurrent assets                | 6,932,443                  | -                           | 6,932,443    | -                                                              |
| Total assets                           | 7,952,815                  | 54,144                      | 8,006,959    | 12,018                                                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b> |                            |                             |              |                                                                |
| Deferred pension expense               | 66,433                     | -                           | 66,433       | -                                                              |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2019  
(Page 2 of 2)**

|                                       | Primary Government         |                             | Component Unit                                 |
|---------------------------------------|----------------------------|-----------------------------|------------------------------------------------|
|                                       | Governmental<br>Activities | Business-type<br>Activities | Spaulding<br>High School<br>Foundation, L.L.D. |
|                                       | Totals                     | Totals                      |                                                |
| <b>LIABILITIES:</b>                   |                            |                             |                                                |
| Current liabilities -                 |                            |                             |                                                |
| Accounts payable                      | 53,188                     | -                           | -                                              |
| Accrued expenses                      | 670,766                    | -                           | -                                              |
| Current portion of long-term debt     | 224,163                    | -                           | -                                              |
| Accrued interest                      | 49,900                     | -                           | -                                              |
| Total current liabilities             | 998,017                    | -                           | -                                              |
| Noncurrent liabilities -              |                            |                             |                                                |
| Accrued compensated absences          | 40,683                     | -                           | -                                              |
| Long-term debt                        | 2,066,611                  | -                           | -                                              |
| Net pension liability                 | 40,132                     | -                           | -                                              |
| Total noncurrent liabilities          | 2,147,426                  | -                           | -                                              |
| Total liabilities                     | 3,145,443                  | -                           | -                                              |
| <b>DEFERRED INFLOWS OF RESOURCES:</b> |                            |                             |                                                |
| Deferred pension credits              | 642                        | -                           | -                                              |
| <b>NET POSITION:</b>                  |                            |                             |                                                |
| Net investment in capital assets      | 4,641,669                  | -                           | -                                              |
| Restricted                            | 816,962                    | -                           | 12,018                                         |
| Unrestricted                          | (585,468)                  | 54,144                      | -                                              |
| Total net position                    | \$ 4,873,163               | \$ 54,144                   | \$ 12,018                                      |

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



**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                                    | Program Revenues |                          |                      | Net (Expense) Revenue and Changes in Net Position |                         |                          |                |                                                         |
|----------------------------------------------------|------------------|--------------------------|----------------------|---------------------------------------------------|-------------------------|--------------------------|----------------|---------------------------------------------------------|
|                                                    | Expenses         | Grants and Contributions | Charges for Services | Other                                             | Governmental Activities | Business-type Activities | Totals         | Component Unit Spaulding High School Foundation, L.T.D. |
| <b>FUNCTIONS/PROGRAMS:</b>                         |                  |                          |                      |                                                   |                         |                          |                |                                                         |
| Governmental activities -                          |                  |                          |                      |                                                   |                         |                          |                |                                                         |
| Education - High School                            | \$ 12,240,782    | \$ 2,060,989             | \$ 216,360           | \$ 65,549                                         | \$ (9,897,884)          | \$ -                     | \$ (9,897,884) | \$ -                                                    |
| Education - Career Center                          | 2,779,783        | 629,830                  | 921,265              | 7,867                                             | (1,220,821)             | -                        | (1,220,821)    | -                                                       |
| State, federal and local programs                  | 683,004          | 684,515                  | -                    | -                                                 | 1,511                   | -                        | 1,511          | -                                                       |
| Child Nutrition                                    | 13,294           | -                        | -                    | -                                                 | (13,294)                | -                        | (13,294)       | -                                                       |
| Interest expense                                   | 89,744           | -                        | -                    | -                                                 | (89,744)                | -                        | (89,744)       | -                                                       |
| Total governmental activities                      | 15,806,607       | 3,375,334                | 1,137,625            | 73,416                                            | (11,220,232)            | -                        | (11,220,232)   | -                                                       |
| Business-type activities -                         |                  |                          |                      |                                                   |                         |                          |                |                                                         |
| Adult education                                    | 65,653           | 29,460                   | 62,150               | -                                                 | -                       | 25,957                   | 25,957         | -                                                       |
| Building trades                                    | 134,070          | -                        | 125,000              | 7,368                                             | (1,702)                 | (1,702)                  | (1,702)        | -                                                       |
| Total business-type activities                     | 199,723          | 29,460                   | 187,150              | 7,368                                             | -                       | 24,255                   | 24,255         | -                                                       |
| Total primary government                           | 16,006,330       | 3,404,794                | 1,324,775            | 80,784                                            | (11,220,232)            | 24,255                   | (11,195,977)   | -                                                       |
| Component unit                                     | \$ 4,447         | \$ 2,983                 | \$ -                 | \$ -                                              | -                       | -                        | -              | (1,464)                                                 |
| <b>GENERAL REVENUES - EDUCATION SPENDING GRANT</b> |                  |                          |                      |                                                   |                         |                          |                |                                                         |
|                                                    |                  |                          |                      |                                                   | 11,149,549              | -                        | 11,149,549     | -                                                       |
| <b>- INVESTMENT INCOME</b>                         |                  |                          |                      |                                                   | 33,632                  | -                        | 33,632         | -                                                       |
|                                                    |                  |                          |                      |                                                   | 11,183,181              | -                        | 11,183,181     | -                                                       |
| <b>CHANGE IN NET POSITION</b>                      |                  |                          |                      |                                                   | (37,051)                | 24,255                   | (12,796)       | (1,464)                                                 |
| <b>NET POSITION, July 1, 2018</b>                  |                  |                          |                      |                                                   | 4,910,214               | 29,889                   | 4,940,103      | 13,482                                                  |
| <b>NET POSITION, June 30, 2019</b>                 |                  |                          |                      |                                                   | \$ 4,873,163            | \$ 54,144                | \$ 4,927,307   | \$ 12,018                                               |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019  
(Page 1 of 2)**

|                                          | <u>General Fund</u> | <u>Central Vermont Career Center Fund</u> | <u>Grant Funds</u> | <u>Food Service Fund</u> | <u>Capital Reserve Fund</u> | <u>Tax Stabilization Fund</u> | <u>Totals Governmental Funds</u> |
|------------------------------------------|---------------------|-------------------------------------------|--------------------|--------------------------|-----------------------------|-------------------------------|----------------------------------|
| <b>ASSETS</b>                            |                     |                                           |                    |                          |                             |                               |                                  |
| Cash and cash equivalents                | \$ 659,485          | \$ -                                      | \$ -               | \$ -                     | \$ -                        | \$ -                          | \$ 659,485                       |
| Accounts receivable                      | 167,113             | 800                                       | 24,904             | -                        | -                           | -                             | 192,817                          |
| Prepaid expenditures                     | 3,663               | 1,300                                     | -                  | -                        | -                           | -                             | 4,963                            |
| Due from other funds                     | -                   | 162,101                                   | -                  | -                        | 107,384                     | 562,803                       | 832,288                          |
| Due from other districts                 | -                   | -                                         | 52,841             | 252,649                  | -                           | -                             | 305,490                          |
| <b>Total assets</b>                      | <u>\$ 830,261</u>   | <u>\$ 164,201</u>                         | <u>\$ 77,745</u>   | <u>\$ 252,649</u>        | <u>\$ 107,384</u>           | <u>\$ 562,803</u>             | <u>\$ 1,995,043</u>              |
| <b>LIABILITIES AND FUND EQUITY</b>       |                     |                                           |                    |                          |                             |                               |                                  |
| <b>LIABILITIES:</b>                      |                     |                                           |                    |                          |                             |                               |                                  |
| Accounts payable                         | \$ 44,640           | \$ 8,548                                  | \$ -               | \$ -                     | \$ -                        | \$ -                          | \$ 53,188                        |
| Accrued expenditures                     | 663,188             | 7,578                                     | -                  | -                        | -                           | -                             | 670,766                          |
| Due to other funds                       | 552,393             | -                                         | 59,335             | 274,704                  | -                           | -                             | 886,432                          |
| Due to other districts                   | 88,239              | -                                         | -                  | -                        | -                           | -                             | 88,239                           |
| <b>Total liabilities</b>                 | <u>1,348,460</u>    | <u>16,126</u>                             | <u>59,335</u>      | <u>274,704</u>           | <u>-</u>                    | <u>-</u>                      | <u>1,698,625</u>                 |
| <b>FUND EQUITY:</b>                      |                     |                                           |                    |                          |                             |                               |                                  |
| Fund balances -                          |                     |                                           |                    |                          |                             |                               |                                  |
| Nonspendable                             | 3,663               | 1,300                                     | -                  | -                        | -                           | -                             | 4,963                            |
| Restricted                               | -                   | 146,775                                   | -                  | -                        | -                           | -                             | 146,775                          |
| Committed                                | -                   | -                                         | -                  | -                        | 107,384                     | 562,803                       | 670,187                          |
| Unassigned                               | (521,862)           | -                                         | 18,410             | (22,055)                 | -                           | -                             | (525,507)                        |
| <b>Total fund balances (deficit)</b>     | <u>(518,199)</u>    | <u>148,075</u>                            | <u>18,410</u>      | <u>(22,055)</u>          | <u>107,384</u>              | <u>562,803</u>                | <u>296,418</u>                   |
| <b>Total liabilities and fund equity</b> | <u>\$ 830,261</u>   | <u>\$ 164,201</u>                         | <u>\$ 77,745</u>   | <u>\$ 252,649</u>        | <u>\$ 107,384</u>           | <u>\$ 562,803</u>             | <u>\$ 1,995,043</u>              |

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

SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019  
(Page 2 of 2)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

|                                                                                                                                                   |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Amount reported on Balance Sheet - Governmental Funds - total fund balances                                                                       | \$ 296,418          |
| Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -                             |                     |
| Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.                                |                     |
| Capital assets                                                                                                                                    | 17,311,593          |
| Accumulated depreciation                                                                                                                          | (10,379,150)        |
| Long-term liabilities not due and payable in the current period are not reported in the funds.                                                    |                     |
| Accrued compensated absences                                                                                                                      | (40,683)            |
| Long-term debt                                                                                                                                    | (2,290,774)         |
| Accrued interest on long-term debt                                                                                                                | (49,900)            |
| Balances related to net pension asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds. |                     |
| Deferred pension expense                                                                                                                          | 66,433              |
| Deferred pension credits                                                                                                                          | (642)               |
| Net pension liability                                                                                                                             | <u>(40,132)</u>     |
| Net position of governmental activities - Government-wide Statement of Net Position                                                               | \$ <u>4,873,163</u> |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**  
(Page 1 of 3)

|                                | General<br>Fund   | Central<br>Vermont<br>Career Center<br>Fund | Grant<br>Funds | Food<br>Service<br>Fund | Capital<br>Reserve<br>Fund | Tax<br>Stabilization<br>Fund | Totals<br>Governmental<br>Funds |
|--------------------------------|-------------------|---------------------------------------------|----------------|-------------------------|----------------------------|------------------------------|---------------------------------|
| <b>REVENUES:</b>               |                   |                                             |                |                         |                            |                              |                                 |
| Education spending grant       | \$ 9,877,845      | \$ 1,271,704                                | \$ -           | \$ -                    | \$ -                       | \$ -                         | \$ 11,149,549                   |
| Intergovernmental - State      | 1,979,624         | 629,830                                     | 137,807        | -                       | -                          | -                            | 2,747,261                       |
| - Federal                      | 81,365            | -                                           | 536,708        | -                       | -                          | -                            | 618,073                         |
| Tuition                        | 216,360           | 888,156                                     | -              | -                       | -                          | -                            | 1,104,516                       |
| Facility rental                | 19,715            | -                                           | -              | -                       | -                          | -                            | 19,715                          |
| Local grants and contributions | -                 | -                                           | 10,000         | -                       | -                          | -                            | 10,000                          |
| Cosmetology                    | -                 | 3,628                                       | -              | -                       | -                          | -                            | 3,628                           |
| Culinary                       | -                 | 11,291                                      | -              | -                       | -                          | -                            | 11,291                          |
| Automotive                     | -                 | 18,190                                      | -              | -                       | -                          | -                            | 18,190                          |
| Interest                       | 13,709            | -                                           | -              | -                       | -                          | -                            | 13,709                          |
| Solar energy rebate            | 386               | -                                           | -              | -                       | 3,212                      | 16,711                       | 33,632                          |
| Miscellaneous                  | 45,448            | -                                           | -              | -                       | -                          | -                            | 386                             |
| Total revenues                 | <u>12,234,452</u> | <u>2,830,666</u>                            | <u>7,867</u>   | <u>-</u>                | <u>3,212</u>               | <u>16,711</u>                | <u>15,769,556</u>               |
| <b>EXPENDITURES:</b>           |                   |                                             |                |                         |                            |                              |                                 |
| High School instruction        | 6,242,821         | -                                           | -              | -                       | -                          | -                            | 6,242,821                       |
| Vocational instruction         | 1,578,465         | -                                           | -              | -                       | -                          | -                            | 1,578,465                       |
| Special education              | 1,593,659         | 74,997                                      | -              | -                       | -                          | -                            | 1,668,656                       |
| Co-curricular activities       | 51,785            | 33,936                                      | -              | -                       | -                          | -                            | 85,721                          |
| Drama                          | 13,412            | -                                           | -              | -                       | -                          | -                            | 13,412                          |
| Athletics                      | 534,700           | -                                           | -              | -                       | -                          | -                            | 534,700                         |
| Guidance                       | 473,549           | 68,714                                      | -              | -                       | -                          | -                            | 542,263                         |
| Health services                | 104,751           | 22,846                                      | -              | -                       | -                          | -                            | 127,597                         |
| Junior ROTC                    | 194,303           | -                                           | -              | -                       | -                          | -                            | 194,303                         |
| Curriculum services            | (189)             | -                                           | 16,623         | -                       | -                          | -                            | 16,434                          |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Page 2 of 3)**

|                                               | General<br>Fund | Central<br>Vermont<br>Career Center<br>Fund | Grant<br>Funds | Food<br>Service<br>Fund | Capital<br>Reserve<br>Fund | Tax<br>Stabilization<br>Fund | Totals<br>Governmental<br>Funds |
|-----------------------------------------------|-----------------|---------------------------------------------|----------------|-------------------------|----------------------------|------------------------------|---------------------------------|
| <b>EXPENDITURES (CONTINUED):</b>              |                 |                                             |                |                         |                            |                              |                                 |
| Staff support                                 | 9,580           | 3,317                                       | -              | -                       | -                          | -                            | 12,897                          |
| Library services                              | 117,164         | 23,437                                      | -              | -                       | -                          | -                            | 140,601                         |
| Technology                                    | 150,783         | 118,754                                     | -              | -                       | -                          | -                            | 269,537                         |
| Board of Education                            | 38,263          | 5,157                                       | -              | -                       | -                          | -                            | 43,420                          |
| Office of the Superintendent                  | 549,344         | 120,588                                     | -              | -                       | -                          | -                            | 669,932                         |
| Office of the Principal                       | 563,845         | -                                           | -              | -                       | -                          | -                            | 563,845                         |
| Office of the Director                        | 46,313          | 503,790                                     | -              | -                       | -                          | -                            | 46,313                          |
| School police officer                         | 972,274         | 225,782                                     | -              | -                       | -                          | -                            | 1,198,056                       |
| Operation and maintenance                     | -               | -                                           | 251,106        | -                       | -                          | -                            | 251,106                         |
| Consolidated federal programs                 | -               | -                                           | 110,394        | -                       | -                          | -                            | 110,394                         |
| Medicaid                                      | -               | -                                           | 10,000         | 5,234                   | -                          | -                            | 15,234                          |
| Other grants                                  | -               | -                                           | 268,979        | -                       | -                          | -                            | 268,979                         |
| Perkins basic grant                           | -               | -                                           | -              | -                       | -                          | -                            | 25,902                          |
| Vocational tech grants                        | -               | -                                           | 25,902         | -                       | -                          | -                            | 25,902                          |
| Child Nutrition                               | -               | -                                           | -              | 8,060                   | -                          | -                            | 8,060                           |
| Capital outlay                                | 307,174         | 73,926                                      | -              | 18,744                  | -                          | -                            | 399,844                         |
| Debt service - Principal                      | 179,909         | 39,492                                      | -              | -                       | -                          | -                            | 219,401                         |
| Debt service - Interest                       | 73,591          | 16,153                                      | -              | -                       | -                          | -                            | 89,744                          |
| Total expenditures                            | 12,217,031      | 2,909,354                                   | 683,004        | 32,038                  | -                          | -                            | 15,841,427                      |
| <b>NET CHANGE IN FUND BALANCES</b>            | 17,421          | (78,688)                                    | 1,511          | (32,038)                | 3,212                      | 16,711                       | (71,871)                        |
| <b>FUND BALANCES, July 1, 2018 (DEFICIT)</b>  | (535,620)       | 226,763                                     | 16,899         | 9,983                   | 104,172                    | 546,092                      | 368,289                         |
| <b>FUND BALANCES, June 30, 2019 (DEFICIT)</b> | \$ (518,199)    | \$ 148,075                                  | \$ 18,410      | \$ (22,055)             | \$ 107,384                 | \$ 562,803                   | \$ 296,418                      |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41**  
**AND CENTRAL VERMONT CAREER CENTER**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
 (Page 3 of 3)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

|                                                                                                                                                                                                                                                                                                                                              |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Net change in fund balances - total governmental funds                                                                                                                                                                                                                                                                                       | \$ (71,871) |
| Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -                                                                                                                                                                                                                          |             |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.                                                                                                                                         |             |
| Additions to capital assets, net of dispositions                                                                                                                                                                                                                                                                                             | 398,450     |
| Depreciation                                                                                                                                                                                                                                                                                                                                 | (630,196)   |
| The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. |             |
| Debt service - principal paid on long-term debt                                                                                                                                                                                                                                                                                              | 219,401     |
| Decrease in accrued interest on long-term debt                                                                                                                                                                                                                                                                                               | 4,358       |
| Changes in accrued compensated absences accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.                                                                                                            |             |
| Decrease in accrued compensated absences                                                                                                                                                                                                                                                                                                     | 17,148      |
| Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.                                                                                  |             |
| Net (increase) decrease in net pension obligation                                                                                                                                                                                                                                                                                            | 25,659      |
| Change in net position of governmental activities - Government-wide Statement of Activities                                                                                                                                                                                                                                                  | \$ (37,051) |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                              | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br>Basis)<br><u>Basis)</u> | Variance<br>Over<br>(Under) |
|------------------------------|----------------------------------------|-------------------------------------------------|-----------------------------|
| <b>REVENUES:</b>             |                                        |                                                 |                             |
| Education spending grant     | \$ 10,545,225                          | \$ 9,877,845                                    | \$ (667,380)                |
| Intergovernmental - State    | 26,250                                 | 674,177                                         | 647,927                     |
| - Federal                    | -                                      | 81,365                                          | 81,365                      |
| Tuition                      | 216,360                                | 216,360                                         | -                           |
| Facility rental              | 20,000                                 | 19,715                                          | (285)                       |
| Interest                     | 25,000                                 | 13,709                                          | (11,291)                    |
| Solar energy rebate          | -                                      | 386                                             | 386                         |
| Miscellaneous                | 18,000                                 | 45,448                                          | 27,448                      |
| Total revenues               | <u>10,850,835</u>                      | <u>10,929,005</u>                               | <u>78,170</u>               |
| <b>EXPENDITURES:</b>         |                                        |                                                 |                             |
| Instruction                  | 5,043,343                              | 4,937,374                                       | (105,969)                   |
| Special education            | 1,465,742                              | 1,593,659                                       | 127,917                     |
| Co-curricular activities     | 55,100                                 | 51,785                                          | (3,315)                     |
| Drama                        | 9,000                                  | 13,412                                          | 4,412                       |
| Athletics                    | 520,449                                | 534,700                                         | 14,251                      |
| Guidance                     | 473,569                                | 473,549                                         | (20)                        |
| Health services              | 112,349                                | 104,751                                         | (7,598)                     |
| Junior ROTC                  | 112,864                                | 194,303                                         | 81,439                      |
| Curriculum services          | -                                      | (189)                                           | (189)                       |
| Staff support                | 35,450                                 | 9,580                                           | (25,870)                    |
| Library services             | 135,689                                | 117,164                                         | (18,525)                    |
| Technology                   | 214,185                                | 214,892                                         | 707                         |
| Board of Education           | 31,599                                 | 38,263                                          | 6,664                       |
| Office of the Superintendent | 549,344                                | 549,344                                         | -                           |
| Office of the Principal      | 603,332                                | 563,845                                         | (39,487)                    |
| School police officer        | 50,184                                 | 46,313                                          | (3,871)                     |
| Operation and maintenance    | 1,173,636                              | 1,215,339                                       | 41,703                      |
| Debt service - Principal     | 180,000                                | 172,578                                         | (7,422)                     |
| - Interest                   | 85,000                                 | 80,922                                          | (4,078)                     |
| Total expenditures           | <u>10,850,835</u>                      | <u>10,911,584</u>                               | <u>60,749</u>               |
| NET CHANGE IN FUND BALANCE   | \$ <u>-</u>                            | \$ <u>17,421</u>                                | \$ <u>17,421</u>            |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - CENTRAL VERMONT CAREER CENTER FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                              | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br>Basis)<br><u>Basis)</u> | Variance<br>Over<br>(Under) |
|------------------------------|----------------------------------------|-------------------------------------------------|-----------------------------|
| <b>REVENUES:</b>             |                                        |                                                 |                             |
| Education spending grant     | \$ 1,275,818                           | \$ 1,271,704                                    | \$ (4,114)                  |
| Intergovernmental - State    | 605,252                                | 629,830                                         | 24,578                      |
| Tuition                      | 883,613                                | 888,156                                         | 4,543                       |
| Cosmetology                  | 8,500                                  | 3,628                                           | (4,872)                     |
| Culinary                     | 13,500                                 | 11,291                                          | (2,209)                     |
| Automotive                   | -                                      | 18,190                                          | 18,190                      |
| Miscellaneous                | <u>50,000</u>                          | <u>7,867</u>                                    | <u>(42,133)</u>             |
| Total revenues               | <u>2,836,683</u>                       | <u>2,830,666</u>                                | <u>(6,017)</u>              |
| <b>EXPENDITURES:</b>         |                                        |                                                 |                             |
| Instruction                  | 1,607,878                              | 1,605,803                                       | (2,075)                     |
| Special education            | 75,480                                 | 74,997                                          | (483)                       |
| Co-curricular activities     | 18,655                                 | 33,936                                          | 15,281                      |
| Guidance                     | 65,181                                 | 68,714                                          | 3,533                       |
| Health services              | 24,489                                 | 22,846                                          | (1,643)                     |
| Staff support                | 4,639                                  | 3,317                                           | (1,322)                     |
| Library services             | 29,769                                 | 23,437                                          | (6,332)                     |
| Technology                   | 131,504                                | 151,803                                         | 20,299                      |
| Board of Education           | 7,527                                  | 5,157                                           | (2,370)                     |
| Office of the Superintendent | 120,588                                | 120,588                                         | -                           |
| Office of the Director       | 467,213                                | 503,790                                         | 36,577                      |
| Operation and maintenance    | 212,018                                | 239,320                                         | 27,302                      |
| Debt service - Principal     | 51,858                                 | 37,883                                          | (13,975)                    |
| - Interest                   | <u>19,884</u>                          | <u>17,763</u>                                   | <u>(2,121)</u>              |
| Total expenditures           | <u>2,836,683</u>                       | <u>2,909,354</u>                                | <u>72,671</u>               |
| NET CHANGE IN FUND BALANCE   | \$ <u>-</u>                            | \$ <u>(78,688)</u>                              | \$ <u>78,688</u>            |

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



**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GRANTS FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br>Basis)<br><u>Basis)</u> | Variance<br>Over<br>(Under) |
|--------------------------------|----------------------------------------|-------------------------------------------------|-----------------------------|
| <b>REVENUES:</b>               |                                        |                                                 |                             |
| Intergovernmental - State      | \$ -                                   | \$ 137,807                                      | \$ 137,807                  |
| - Federal                      | 250,000                                | 536,708                                         | 286,708                     |
| Local grants and contributions | -                                      | 10,000                                          | 10,000                      |
| Total revenues                 | <u>250,000</u>                         | <u>684,515</u>                                  | <u>434,515</u>              |
| <b>EXPENDITURES:</b>           |                                        |                                                 |                             |
| Instruction                    | 250,000                                | 539,747                                         | 289,747                     |
| Guidance                       | -                                      | 45,170                                          | 45,170                      |
| Curriculum services            | -                                      | 88,087                                          | 88,087                      |
| Operation and maintenance      | -                                      | 10,000                                          | 10,000                      |
| Total expenditures             | <u>250,000</u>                         | <u>683,004</u>                                  | <u>433,004</u>              |
| NET CHANGE IN FUND BALANCE     | \$ -                                   | \$ 1,511                                        | \$ 1,511                    |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
JUNE 30, 2019**

|                      | Adult<br>Education<br><u>Fund</u> | Building<br>Trades<br><u>Fund</u> | Totals<br>Proprietary<br><u>Funds</u> |
|----------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <b>ASSETS:</b>       |                                   |                                   |                                       |
| Due from other funds | \$ <u>51,991</u>                  | \$ <u>2,153</u>                   | \$ <u>54,144</u>                      |
| Total assets         | <u>51,991</u>                     | <u>2,153</u>                      | <u>54,144</u>                         |
| <b>LIABILITIES:</b>  |                                   |                                   |                                       |
| <b>NET POSITION:</b> |                                   |                                   |                                       |
| Unrestricted         | <u>51,991</u>                     | <u>2,153</u>                      | <u>54,144</u>                         |
| Total net position   | \$ <u>51,991</u>                  | \$ <u>2,153</u>                   | \$ <u>54,144</u>                      |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN NET POSITION - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                                            | Adult<br>Education<br>Fund | Building<br>Trades<br>Fund | Totals<br>Proprietary<br>Funds |
|------------------------------------------------------------|----------------------------|----------------------------|--------------------------------|
| <b>OPERATING REVENUES:</b>                                 |                            |                            |                                |
| Intergovernmental - State                                  | \$ 29,460                  | \$ -                       | \$ 29,460                      |
| Tuition                                                    | 62,150                     | -                          | 62,150                         |
| Building Trades house sales                                | -                          | 125,000                    | 125,000                        |
| Miscellaneous                                              | -                          | 7,368                      | 7,368                          |
| Total operating revenues                                   | <u>91,610</u>              | <u>132,368</u>             | <u>223,978</u>                 |
| <b>OPERATING EXPENSES:</b>                                 |                            |                            |                                |
| Adult education                                            | 65,653                     | -                          | 65,653                         |
| Building Trades house construction                         | -                          | 134,070                    | 134,070                        |
| Total operating expenses                                   | <u>65,653</u>              | <u>134,070</u>             | <u>199,723</u>                 |
| <b>OPERATING INCOME (LOSS)/<br/>CHANGE IN NET POSITION</b> | 25,957                     | (1,702)                    | 24,255                         |
| NET POSITION, July 1, 2018                                 | <u>26,034</u>              | <u>3,855</u>               | <u>29,889</u>                  |
| NET POSITION, June 30, 2019                                | \$ <u>51,991</u>           | \$ <u>2,153</u>            | \$ <u>54,144</u>               |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                                                                                               | Adult<br>Education<br><u>Fund</u> | Building<br>Trades<br><u>Fund</u> | Totals<br>Proprietary<br><u>Funds</u> |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                                                              |                                   |                                   |                                       |
| Cash received from customers                                                                                  | \$ 62,150                         | \$ 132,368                        | \$ 194,518                            |
| Cash provided from state grants                                                                               | 29,460                            | -                                 | 29,460                                |
| Cash paid to suppliers for goods and services                                                                 | <u>(65,793)</u>                   | <u>(73,725)</u>                   | <u>(139,518)</u>                      |
| Net cash provided (used) by operating activities                                                              | <u>25,817</u>                     | <u>58,643</u>                     | <u>84,460</u>                         |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                                                   |                                   |                                   |                                       |
| Change in due to/from other funds                                                                             | <u>(25,817)</u>                   | <u>(58,643)</u>                   | <u>(84,460)</u>                       |
| Net cash provided (used) by noncapital<br>financing activities                                                | <u>(25,817)</u>                   | <u>(58,643)</u>                   | <u>(84,460)</u>                       |
| NET INCREASE (DECREASE) IN<br>CASH AND CASH EQUIVALENTS                                                       |                                   |                                   |                                       |
| CASH AND CASH EQUIVALENTS,<br>July 1, 2018                                                                    | <u>-</u>                          | <u>-</u>                          | <u>-</u>                              |
| CASH AND CASH EQUIVALENTS,<br>June 30, 2019                                                                   | \$ <u>-</u>                       | \$ <u>-</u>                       | \$ <u>-</u>                           |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS)<br/>TO NET CASH PROVIDED (USED) BY<br/>OPERATING ACTIVITIES:</b> |                                   |                                   |                                       |
| Operating income (loss)                                                                                       | \$ 25,957                         | \$ (1,702)                        | \$ 24,255                             |
| (Increase) decrease in construction in progress                                                               | -                                 | 60,345                            | 60,345                                |
| Increase (decrease) in accounts payable                                                                       | <u>(140)</u>                      | <u>-</u>                          | <u>(140)</u>                          |
| Net cash provided (used) by<br>operating activities                                                           | \$ <u>25,817</u>                  | \$ <u>58,643</u>                  | \$ <u>84,460</u>                      |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2019**

|                              | Agency<br><u>Funds</u> |
|------------------------------|------------------------|
| <b>ASSETS:</b>               |                        |
| Cash                         | \$ <u>85,677</u>       |
| <b>LIABILITIES:</b>          |                        |
| Due to student organizations | \$ <u>85,677</u>       |

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

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies:**

The Spaulding Union High School District #41 and Central Vermont Career Center (the District) is a unit of local government organized according to state law under the governance of the School Board to provide public high school education for the City and Town of Barre, Vermont. Functions of the Office of the Superintendent and central administration are provided through the Barre Supervisory Union (the Supervisory Union). As currently structured, the Supervisory Union is the administrative oversight district for Barre City Elementary and Middle School, Barre Town Middle and Elementary School, and this District.

- A. Reporting entity - The basic financial statements include all funds of the primary government, the District, as well as component units that have been determined to meet the requirements for inclusion in the District's financial reporting entity under criteria established by the Governmental Accounting Standards Board (GASB).

Spaulding High School Foundation, LTD. - The District identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit for the year ended June 30, 2016. The SHS Foundation is a legally separate nonprofit entity from the District. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements. The notes to the financial statements focus on the District as the primary government.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District and its component unit. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District is reported separately from the SHS Foundation which is a legally separate entity and a discretely presented component unit.

In the government-wide Statement of Net Position, the financial position of the District is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

**B. Government-wide and fund financial statements (continued) -**

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

**C. Basis of presentation** - The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

The District reports the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Central Vermont Career Center Fund** - This fund is the operating fund of the Central Vermont Career Center, which provides technology programs for sending districts.

**Grant Funds** - The Grant Funds are used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

**Food Service Fund** - The Food Service Fund is used to account for the operations of the food service program. The food service program provides lunches for the students of the District and Barre City Elementary and Middle School. Effective July 1, 2017 food service activity is reported in the Barre Supervisory Union.

**Capital Reserve Fund** - The Capital Reserve Fund is used to account for the acquisition or construction of major capital facilities. Management currently intends to use funds set aside in this fund for future roof repairs.

**Tax Stabilization Fund** - The Tax Stabilization Fund was established through approval by District voters during the March 2009 School District Meeting to commit the FY08 surplus fund balance for use in future years.

The District reports two nonmajor proprietary funds, the Adult Education Fund to account for further education of adult graduates and the Building Trades Fund to account for construction and sale of homes built by students.

The District also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the District.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

- D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

- E. Budgets and budgetary accounting - The District adopts budgets for the General Fund and the Central Vermont Career Center Fund at an annual District meeting. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 8. Formal budgetary integration is employed as a management control during the year for the General Fund, Central Vermont Career Center Fund and the Grants Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.
- F. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- G. Risk management - The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash and cash equivalents - The District considers all cash on hand and demand deposits to be cash and cash equivalents.
- I. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.



**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The District does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

|                            |              |
|----------------------------|--------------|
| Buildings and improvements | 5 - 50 years |
| Equipment and vehicles     | 3 - 20 years |

K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

L. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2019, of \$40,683 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements. This is a decrease of \$17,148 from the balance reported at June 30, 2018 that totaled \$57,831.

M. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

N. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

**N. Fund equity (continued) -**

Committed fund balance includes amounts that can be used only for specific purposes determined by the District's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special District Meetings.

Assigned fund balance includes amounts that are intended to be used by the District for specific purposes, as authorized by the School Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The District's policy is to apply expenditures to fund balance in the order of assigned, committed, restricted, and unassigned unless the School Board specifies otherwise.

- O. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS). The District recognizes these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 8 for reconciling details.

- P. New accounting standard - The District implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* for the year ended June 30, 2019. The adoption of GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The impact on these financial statements is that the District's disclosures related to debt provide users with information to understand the effects of debt on future resource flows, and separate information regarding direct borrowings (loan agreement with a lender) and direct placements of debt (a debt security issued directly to an investor) from other debt.

**2. Deposits:**

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District 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 District does not have a policy for custodial credit risk. As of June 30, 2019, the District's depository accounts were fully insured or collateralized.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**3. Capital assets:**

Capital asset activity for the year ended June 30, 2019 was as follows:

|                                        | Balance<br>July 1, 2018 | Increase            | Decrease          | Balance<br>June 30, 2019 |
|----------------------------------------|-------------------------|---------------------|-------------------|--------------------------|
| <b>Governmental activities -</b>       |                         |                     |                   |                          |
| Capital assets, not depreciated:       |                         |                     |                   |                          |
| Land                                   | \$ 16,122               | \$ -                | \$ -              | \$ 16,122                |
| Capital assets, depreciated:           |                         |                     |                   |                          |
| Buildings and improvements             | 14,579,444              | 255,439             | -                 | 14,834,883               |
| Equipment and vehicles                 | <u>2,616,710</u>        | <u>144,405</u>      | <u>300,527</u>    | <u>2,460,588</u>         |
| Total capital assets, depreciated      | <u>17,196,154</u>       | <u>399,844</u>      | <u>300,527</u>    | <u>17,295,471</u>        |
| Less accumulated depreciation for:     |                         |                     |                   |                          |
| Buildings and improvements             | 7,890,739               | 461,943             | -                 | 8,352,682                |
| Equipment and vehicles                 | <u>2,157,348</u>        | <u>168,253</u>      | <u>299,133</u>    | <u>2,026,468</u>         |
| Total accumulated depreciation         | <u>10,048,087</u>       | <u>630,196</u>      | <u>299,133</u>    | <u>10,379,150</u>        |
| Total capital assets, depreciated, net | <u>7,148,067</u>        | <u>(230,352)</u>    | <u>1,394</u>      | <u>6,916,321</u>         |
| Capital assets, net                    | \$ <u>7,164,189</u>     | \$ <u>(230,352)</u> | \$ <u>1,394</u>   | \$ <u>6,932,443</u>      |
| <b>Business-type activities -</b>      |                         |                     |                   |                          |
| Capital assets, not depreciated:       |                         |                     |                   |                          |
| Construction in progress               | \$ 60,345               | \$ 50,847           | \$ 111,192        | \$ -                     |
| Total capital assets, not depreciated  | <u>60,345</u>           | <u>50,847</u>       | <u>111,192</u>    | <u>-</u>                 |
| Capital assets, net                    | \$ <u>60,345</u>        | \$ <u>50,847</u>    | \$ <u>111,192</u> | \$ <u>-</u>              |

Depreciation expense of \$630,196 in the governmental activities was fully allocated to the education function.

**4. Interfund receivable and payable balances:**

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2019 are as follows:

|                                    | Interfund<br>Receivables | Interfund<br>Payables |
|------------------------------------|--------------------------|-----------------------|
| <b>Governmental funds -</b>        |                          |                       |
| General Fund                       | \$ -                     | \$ 552,393            |
| Central Vermont Career Center Fund | 162,101                  | -                     |
| Grant Funds                        | -                        | 59,335                |
| Food Service Fund                  | -                        | 274,704               |
| Capital Reserve Fund               | 107,384                  | -                     |
| Tax Stabilization Fund             | <u>562,803</u>           | <u>-</u>              |
|                                    | <u>832,288</u>           | <u>886,432</u>        |

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**4. Interfund receivable and payable balances (continued):**

|                            | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|----------------------------|----------------------------------|-------------------------------|
| <b>Proprietary funds -</b> |                                  |                               |
| Adult Education Fund       | 51,991                           | -                             |
| Building Trades Fund       | <u>2,153</u>                     | <u>-</u>                      |
|                            | 54,144                           | -                             |
|                            | <u>\$ 886,432</u>                | <u>\$ 886,432</u>             |

**5. Related parties:**

The District is billed for its appropriate share of expenditures relating to administrative services provided by the Supervisory Union. The District paid an assessment of \$2,597,452 to the Supervisory Union for the year ended June 30, 2019.

The following are the amounts receivable and payable between districts at June 30, 2019:

|                                                                               | <u>Accounts<br/>Receivable</u> | <u>Accounts<br/>Payable</u> |
|-------------------------------------------------------------------------------|--------------------------------|-----------------------------|
| Supervisory Union                                                             | \$ 496,782                     | \$ 880,065                  |
| Spaulding Union High School District #41<br>and Central Vermont Career Center | 487,377                        | 270,126                     |
| Barre City Elementary and Middle School                                       | 260,984                        | 194,045                     |
| Barre Town Middle and Elementary School                                       | <u>142,686</u>                 | <u>43,593</u>               |
|                                                                               | <u>\$ 1,387,829</u>            | <u>\$ 1,387,829</u>         |

**6. Debt:**

Short-term - During the year, the District's General Fund borrowed and repaid \$1,395,838 on a line of credit in the form of a 2.35% revenue anticipation note which matured on June 28 2019. Interest expense related to this note was \$32,443.

During the year, the District's Building Trades Fund borrowed and repaid \$44,161 on a 2.20% \$70,000 line of credit, which provided working capital for the program's house construction, which matured on June 28, 2019. Interest expense related to this line of credit was \$290.

Long-term - Outstanding long-term debt as of June 30, 2019 is as follows:

Governmental activities:

Bond payable, Vermont Municipal Bond Bank - 2002 Series 1 (refunded 2011 Series 4), various interest rates. Annual principal payments of \$5,000. Matures December 2019.      \$      5,000

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**6. Debt (continued):**

Long-term (continued) -

Governmental activities (continued):

|                                                                                                                                                                                                 |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Bond payable, Vermont Municipal Bond Bank - 2001 Series 1 (refunded 2010 Series 4), various interest rates. Annual principal payments ranging from \$20,000 to \$25,000. Matures December 2021. | 60,000              |
| Capital improvement note payable, interest at 1.45%, matures July 2028.                                                                                                                         | <u>2,225,774</u>    |
|                                                                                                                                                                                                 | \$ <u>2,290,774</u> |

Long-term debt activity for the year ended June 30, 2019 was as follows:

|                                      | Balance<br>July 1,<br><u>2018</u> | <u>Additions</u> | <u>Reductions</u> | Balance<br>June 30<br><u>2019</u> | Due<br>Within<br><u>One Year</u> |
|--------------------------------------|-----------------------------------|------------------|-------------------|-----------------------------------|----------------------------------|
| <b>Governmental activities:</b>      |                                   |                  |                   |                                   |                                  |
| Bonds payable:                       |                                   |                  |                   |                                   |                                  |
| 2002 Series 1 (December 2019)        | \$ 10,000                         | \$ -             | \$ 5,000          | \$ 5,000                          | \$ 5,000                         |
| 2001 Series 1 (December 2021)        | 80,000                            | -                | 20,000            | 60,000                            | 20,000                           |
| Capital Improvement Note (July 2028) | <u>2,420,175</u>                  | <u>-</u>         | <u>194,401</u>    | <u>2,225,774</u>                  | <u>199,163</u>                   |
|                                      | \$ <u>2,510,175</u>               | \$ <u>-</u>      | \$ <u>219,401</u> | \$ <u>2,290,774</u>               | \$ <u>224,163</u>                |

Debt service requirements to maturity are as follows:

| Year ending June 30, | Governmental activities |                   |
|----------------------|-------------------------|-------------------|
|                      | <u>Principal</u>        | <u>Interest</u>   |
| 2020                 | \$ 224,163              | \$ 51,123         |
| 2021                 | 224,043                 | 49,287            |
| 2022                 | 229,042                 | 44,295            |
| 2023                 | 214,164                 | 39,529            |
| 2024                 | 219,411                 | 34,282            |
| 2025-2029            | <u>1,179,951</u>        | <u>88,614</u>     |
|                      | \$ <u>2,290,774</u>     | \$ <u>307,130</u> |

The Vermont Municipal Bond Bank (VMBB) has refunded the 2002 Series 1, and the 2001 Series 1 Bonds resulting in total interest savings to the District of \$5,789. In FY18 and FY19, \$226, and \$7,197, respectively. These savings allocations, to be received through FY22, have been reflected as a reduction of interest in the debt service requirements table.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**6. Debt (continued):**

Long-term (continued) -

The District's outstanding bonds and capital improvement note reported in the governmental activities are classified as direct borrowings. In the event of default by the District the outstanding balances become immediately due. The District has committed to pay this bond with future budgeted appropriations funded with education taxes or other resources that can be lawfully used to pay these expenditures.

**7. Deficits:**

The General Fund has a deficit fund balance of \$518,199 at June 30, 2019. Management intends to recover this deficit by using tax stabilization funds.

The Food Service Fund has a deficit fund balance of \$22,055 at June 30, 2019. Management intends to recover this deficit with a budgeted transfer from the General Fund.

**8. Budgetary basis of accounting:**

These financial statements include totals for General Fund revenues and expenditures on the District's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

|                            | <u>Revenues</u>      | <u>Expenditures</u>  |
|----------------------------|----------------------|----------------------|
| General Fund:              |                      |                      |
| U.S. GAAP basis            | \$ 12,234,452        | \$ 12,217,031        |
| On-behalf payments -       |                      |                      |
| VSTRS net pension expense  | (912,342)            | (912,342)            |
| VSTRS net OPEB expenditure | <u>(393,105)</u>     | <u>(393,105)</u>     |
| Budget basis               | \$ <u>10,929,005</u> | \$ <u>10,911,584</u> |

**9. Pension plans:**

Vermont State Teachers' Retirement System of Vermont -

Plan description: The District participates in the Vermont State Teachers' Retirement System (VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the state. The general administration and responsibility for the proper operation of VSTRS is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**9. Pension plans (continued):**

Vermont State Teachers' Retirement System (continued) -

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the state contributes the balance of an actuarially determined rate. The state is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. The District's teachers contributed \$280,100, \$258,499 and \$254,965 to the system in 2019, 2018 and 2017, respectively.

Pension liabilities and pension expense: The District does not contribute directly to the Plan; therefore, no net pension liability needs to be recorded by the District. However, the District is required to report the District's portion of the following items as calculated by the System:

|                             |    |            |
|-----------------------------|----|------------|
| District's share of         |    |            |
| VSTRS net pension liability | \$ | 10,682,926 |
| VSTRS net pension expense   | \$ | 912,342    |

Vermont Municipal Employees' Retirement System -

Plan description: The District contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The state statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined Benefit Plan members are required to contribute 2.625% (Group A), 5.0% (Group B), 10.125% (Group C) or 11.475% (Group D) of their annual covered salary, and the District is required to contribute 4.125% (Group A), 5.625% (Group B), 7.375% (Group C) or 9.975% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**9. Pension plans (continued):**

Vermont Municipal Employees' Retirement System (continued) -

requirements of plan members and the District are established and may be amended by the Board of Trustees. The District's contributions to VMERS for the years ended June 30, 2019 was \$36,314. The amounts contributed were equal to the required contributions for the year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS' net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.02850% proportionate share of VMERS.

|                                                           |           |
|-----------------------------------------------------------|-----------|
| District's share of VMERS net pension liability           | \$ 40,132 |
| Deferred outflows of resources - Deferred pension expense | \$ 66,433 |
| Deferred inflows of resources - Deferred pension credits  | \$ 642    |

The District's net pension liability increased by \$40,132 from the June 30, 2018 balance of \$0.

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The District adopted GASB Statement No 68 during the year ended June 30, 2019 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the District's Proportionate Share of Net Pension Liability of VMERS and District's Contributions to VMERS.

403(b) Non-Teaching Employees Retirement Plan -

Plan description: All employees of the District who are at least 21 years old and are not covered under the Vermont State Teachers' Retirement System are eligible to be covered under a 403(b) pension plan administered through MassMutual. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions.

All contributions are 100% vested to each employee. At June 30, 2019, there are 44 Plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2019 were \$81,529 by employees and \$26,006 by the District.



**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**10. Other postemployment benefits plan (OPEB):**

Retired Teachers' Health and Medical Benefit Fund -

Accounting Change: Beginning in fiscal year 2018, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The adoption of GASB Statement No. 75 introduces a new actuarial cost method and discount rate as well as new disclosures and methodologies for reporting plan liabilities and OPEB expenses.

Plan description: The District participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the Plan for those covered classes is a condition of employment.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for Plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the of age 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

Vesting and Disability - Five years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$7,265,629) and OPEB expense (\$393,105) as determined by an actuarial valuation. The liability was measured as of June 30, 2018 for the reporting period of June 30, 2019.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
AND CENTRAL VERMONT CAREER CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**10. Other postemployment benefits plan (OPEB) (continued):**

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. A decrease of 1% in the 3.87% discount rate used to calculate future costs would increase the District share of OPEB liability to \$8,425,100, while an increase of 1% would reduce the District share of OPEB liability to \$6,323,108. A decrease of 1% in the current healthcare cost trend rate would reduce the OPEB liability to \$6,175,265, while an increase of 1% would increase the OPEB liability to \$8,656,696.

Collective OPEB Plan liability and expense: The Plan consists of 225 participating employers. The Plan's collective net OPEB liability is \$954,286,389 and total OPEB expense for the year is \$52,709,854.

Actuarial assumptions and other inputs: The total OPEB liability used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------|
| Salary increase rate        | Varies by age                                                                                        |
| Discount rate               | 3.87%                                                                                                |
| Inflation rate              | 2.75%                                                                                                |
| Healthcare cost trend rates | Non-Medicare - 7.5% graded to 4.50% over 12 years.<br>Medicare - 7.75% graded to 4.50% over 11 years |
| Retiree Contributions       | Equal to health trend                                                                                |
| Mortality tables            | Various RP-2014 tables using Scale SSA-2017                                                          |
| Actuarial cost method       | Entry-age normal, level percentage of pay                                                            |
| Asset valuation method      | Market value                                                                                         |

**11. Contingencies:**

The District is involved in various claims and legal actions arising in the normal course of business. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the District's financial condition.

**12. Consolidation:**

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. The BUUSD became fully operational on July 1, 2019 and all school-related real and personal property, and all associated debt were transferred and assumed by the BUUSD as of this date. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge these four entities into a single district.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF  
NET PENSION LIABILITY**      Schedule 1  
VMERS  
JUNE 30, 2019

|                                                                                                    |    |                         |
|----------------------------------------------------------------------------------------------------|----|-------------------------|
|                                                                                                    |    | June 30,<br><u>2019</u> |
| District's proportional share of the net pension liability                                         |    | 0.0285%                 |
| District's proportionate share of the net pension liability                                        | \$ | 40,132                  |
| District's covered payroll                                                                         | \$ | 18,120                  |
| District's proportionate share of the net pension liability as a percentage of its covered payroll |    | 221.479%                |
| VMERS net position as a percentage of the total pension liability                                  |    | 82.60%                  |

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS**      Schedule 2  
VMERS  
JUNE 30, 2019

|                                                                      |    |                         |
|----------------------------------------------------------------------|----|-------------------------|
|                                                                      |    | June 30,<br><u>2019</u> |
| Contractually required contribution                                  | \$ | 36,314                  |
| Contributions in relation to the contractually required contribution |    | <u>36,314</u>           |
| Contribution deficiency (excess)                                     | \$ | <u>-</u>                |
| District's covered payroll                                           | \$ | 18,120                  |
| Contributions as a percentage of covered payroll                     |    | 200.408%                |

Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

**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**

The Superintendent and Board of Education  
Spaulding Union High School District #41 and  
Central Vermont Career Center  
Barre, Vermont

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Spaulding Union High School District #41 and Central Vermont Career Center (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Supervisory Union'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 Supervisory Union's internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisory Union's internal control.

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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

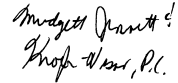
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

**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 District'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 District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
December 23, 2019



Audrey J. Quinlan  
Knapik & Associates, P.C.

**BARRE SUPERVISORY UNION  
BARRE, VERMONT  
FINANCIAL STATEMENTS  
JUNE 30, 2019  
AND  
INDEPENDENT AUDITOR'S REPORTS**

**BARRE SUPERVISORY UNION**

**JUNE 30, 2019**

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Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

### INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education  
Barre Supervisory Union  
Barre, Vermont

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Barre Supervisory Union (the Supervisory Union) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Supervisory Union'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.

#### ***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 Supervisory Union'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 Supervisory Union'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 above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Barre Supervisory Union as of June 30, 2019, and the respective changes in financial position thereof and



the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

***Supplementary Information***

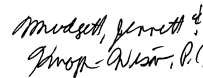
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Supervisory Union's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019, on our consideration of the Supervisory Union's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on 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 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 Supervisory Union's internal control over financial reporting and compliance.

Montpelier, Vermont  
December 23, 2019



Meredith Bennett  
Johnston & Johnston, P.C.

**BARRE SUPERVISORY UNION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Our discussion and analysis of Barre Supervisory Union's (the Supervisory Union) financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Supervisory Union's financial statements.

**Financial Highlights**

- The Supervisory Union's net position increased by \$42,040, or 6.7% during fiscal year 2019 compared with a decrease of \$218,643 during fiscal year 2018.
- The cost of all of the Supervisory Union's programs was \$24,166,381 for fiscal year 2019 compared to \$19,525,457 in the prior year.
- The General Fund reported an increase in fund balance this year of \$60,589. In fiscal year 2018, the General Fund reported a decrease in fund balance of \$56,624.
- The total fund balance for the General Fund was \$38,096 as of June 30, 2019. The unassigned amount of the fund balance is \$37,741, which is the amount of funds available for future budgets.
- The Grant Funds, which report the activities related to federal, state and other grants, had \$4,580,073 in revenues and \$4,614,773 in expenditures during fiscal year 2019.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Government-wide Statement of Net Position and the Government-wide Statement of Activities provide information about the activities of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. The governmental fund financial statements, the Balance Sheet - Governmental Funds, the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, and the Statement of Revenues and Expenditures - Budget and Actual - General Fund, provide information about the Supervisory Union's governmental funds. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's most significant funds. The remaining statement, the Statement of Net Position - Fiduciary Funds, provides financial information about the activities for which the Supervisory Union acts solely as a trustee or agent for the benefit of those outside the Supervisory Union.

*Reporting the Supervisory Union as a Whole*

The financial statements of the Supervisory Union as a whole are provided in the Government-wide Statement of Net Position and the Government-wide Statement of Activities. One of the most important questions asked about the Supervisory Union's finances is, "Is the Supervisory Union as a whole better off or worse off as a result of the year's activities?" The Government-wide Statement of Net Position and the Government-wide Statement of Activities report information about the Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Supervisory Union's net position and change in net position. You can think of the Supervisory Union's net position, the difference between assets and liabilities and deferred inflows of resources, as one way to measure the Supervisory Union's financial health, or financial position. Over time,

increases or decreases in the Supervisory Union's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Supervisory Union's assessments and the condition of the Supervisory Union's capital assets, to assess the overall health of the Supervisory Union.

All of the Supervisory Union's basic services are governmental activities. They include the superintendent's office, operations and maintenance of facilities, the finance office, the technology office, improvement of curriculum as well as the activity related to federal, state and other grants that support Barre City Elementary and Middle School, Barre Town Middle and Elementary School, and Spaulding Union High School District #41 and Central Vermont Career Center. Assessments to the member school districts and state and federal grants finance most of these activities.

#### *Reporting the Supervisory Union's Most Significant Funds*

The financial statements of the Supervisory Union's major governmental funds are reflected in the fund financial statements. The fund financial statements provide detailed information about the most significant funds, not the Supervisory Union as a whole. Some funds are required to be established by state law and by bond covenants. However, the Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money [like grants received from the State of Vermont Agency of Education (AOE)].

#### *Governmental Funds*

All of the Supervisory Union's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Supervisory Union's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Supervisory Union's programs. We describe the relationship (or differences) between governmental activities (as reported in the Government-wide Statement of Net Position and the Government-wide Statement of Activities) and governmental funds (as reported in the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds) in reconciliations for each governmental fund financial statement.

#### *The Supervisory Union as Agent*

The Supervisory Union is the fiscal agent for various employee savings. All of the Supervisory Union's fiduciary activities are Agency Funds and are reported in a separate Statement of Net Position - Fiduciary Funds. This activity is excluded from the Supervisory Union's other financial statements because the Supervisory Union cannot use these assets to finance its operations. The Supervisory Union is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The balance of these agency funds at June 30, 2019 was \$0.

#### **The Supervisory Union as a Whole**

Our analysis on the next page focuses on the net position (Table 1) and changes in net position (Table 2) of the Supervisory Union's governmental activities.

Table 1  
Net Position

|                                  | <u>2019</u>       | <u>2018</u>       | <u>Net Change</u> |
|----------------------------------|-------------------|-------------------|-------------------|
| Current assets                   | \$2,135,659       | \$1,459,772       | \$ 675,887        |
| Capital assets                   | <u>243,809</u>    | <u>226,979</u>    | <u>16,830</u>     |
| Total assets                     | <u>2,379,468</u>  | <u>1,686,751</u>  | <u>692,717</u>    |
| Liabilities                      | <u>1,701,314</u>  | <u>1,036,658</u>  | <u>664,656</u>    |
| Total liabilities                | <u>1,701,314</u>  | <u>1,036,658</u>  | <u>664,656</u>    |
| Deferred inflows of resources    | <u>8,881</u>      | <u>22,860</u>     | <u>(13,979)</u>   |
| Net position:                    |                   |                   |                   |
| Net investment in capital assets | 243,809           | 226,979           | 16,830            |
| Restricted                       | 422,014           | 456,708           | (34,694)          |
| Unrestricted                     | <u>3,450</u>      | <u>(56,454)</u>   | <u>59,904</u>     |
| Total net position               | <u>\$ 669,273</u> | <u>\$ 627,233</u> | <u>\$ 42,040</u>  |

The Supervisory Union's net position increased by \$42,040 or 6.7% from a year ago, increasing from \$627,233 to \$669,273. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased from a negative \$56,454 at June 30, 2018 to a surplus \$3,450 at June 30, 2019.

Table 2  
Change in Net Position

|                                     | <u>2019</u>       | <u>2018</u>         | <u>Net Change</u> |
|-------------------------------------|-------------------|---------------------|-------------------|
| REVENUES                            |                   |                     |                   |
| Program revenues:                   |                   |                     |                   |
| Grants and contributions            | \$ 15,285,201     | \$12,940,660        | \$2,344,541       |
| Charges for services                | 441,078           | 471,491             | (30,413)          |
| Other sources                       | 84,208            | 68,954              | 15,254            |
| General revenues:                   |                   |                     |                   |
| Assessments                         | 8,395,397         | 5,725,234           | 2,670,163         |
| Interest earned                     | <u>2,537</u>      | <u>1,753</u>        | <u>784</u>        |
| Total revenues                      | <u>24,208,421</u> | <u>19,208,092</u>   | <u>5,000,329</u>  |
| PROGRAM EXPENSES                    |                   |                     |                   |
| Administration and support          | 19,575,632        | 15,442,259          | 4,133,373         |
| State, federal and local programs   | <u>4,590,749</u>  | <u>4,083,198</u>    | <u>507,551</u>    |
| Total program expenses              | <u>24,166,381</u> | <u>19,525,457</u>   | <u>4,640,924</u>  |
| Increase (decrease) in net position | <u>\$ 42,040</u>  | <u>\$ (317,365)</u> | <u>\$ 359,405</u> |

#### Governmental Activities

Table 3 presents the cost of each of the Supervisory Union's main programs. The net cost shows the financial burden that was placed on the Supervisory Union's members by each of these functions.

Table 3

|                                   | 2019                   |                      | 2018                   |                      |
|-----------------------------------|------------------------|----------------------|------------------------|----------------------|
|                                   | Total Cost of Services | Net Cost of Services | Total Cost of Services | Net Cost of Services |
| Administration and support        | \$19,575,632           | \$8,345,203          | \$15,442,259           | \$ 5,832,512         |
| State, federal and local programs | <u>4,590,749</u>       | <u>10,691</u>        | <u>4,083,198</u>       | <u>211,840</u>       |
| Totals                            | <u>\$24,166,381</u>    | <u>\$ 8,355,894</u>  | <u>\$19,525,457</u>    | <u>\$ 6,044,352</u>  |

**The Supervisory Union's Funds**

As the Supervisory Union completed the year, its governmental funds (as presented in the Balance Sheet - Governmental Funds) reported a combined fund balance of \$469,020, which is more than last year's total of \$443,125. Of this fund balance, \$9,265 is nonspendable, \$417,613 is restricted, \$4,401 is committed for specific purposes, and \$37,741 is unassigned and available to offset future budgeted expenditures. Total combined fund balance is comprised of \$38,096 in the General Fund, \$426,523 in the Grant Funds, and \$4,401 in the Capital Projects Fund.

The Grant Funds include activity related to federal, state and other grants. Revenue is recognized when the expenditure is incurred. Grant funds received but not spent are recorded as deferred grant revenue. Unearned grants (formerly deferred grant revenue) at June 30, 2019 was \$0 compared to \$22,860 as of June 30, 2018.

*General Fund Budgetary Highlights*

Monthly financial reports reviewed by the Board served as the vehicle for monitoring the budget for the fiscal year. In addition, monthly finance committee meetings also provided up to date information and conversations around budget activity, projections, and development.

General Fund revenues were more than expenditures by \$60,589 for the year. Budget to actual variances in shared services wage reimbursements revenue and shared services wages expenditure are directly related to each other and offsetting. Other variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

**Capital Assets**

At June 30, 2019, the Supervisory Union had \$243,809 invested in building improvements, computer and office equipment, vehicles, and software. (See Table 4 below) This amount represents a net increase of \$16,830 compared to last year.

Table 4  
Capital Assets at Year-End  
(Net of accumulated depreciation)

|                               | 2019              | 2018              | Change           |
|-------------------------------|-------------------|-------------------|------------------|
| Building improvements         | \$ 193,240        | \$ 168,207        | \$ 25,033        |
| Computer and office equipment | 50,568            | 48,296            | 2,272            |
| Vehicles                      | <u>1</u>          | <u>10,476</u>     | <u>(10,475)</u>  |
| Totals                        | <u>\$ 243,809</u> | <u>\$ 226,979</u> | <u>\$ 16,830</u> |

### Budget Highlights and Looking Ahead

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge four entities into a single district. Unfortunately, due to failed votes in Barre Town, the BUUSD was not able to benefit from the incentives that would have assisted the transition and would have provided the tax payers with substantial savings over a 10 year period.

The Barre schools have the lowest cost per pupil spending compared to other schools in Vermont. The following is the education spending per pupil (FY20) for various districts, including Barre, as measured by the Vermont Agency of Education:

|                       |          |
|-----------------------|----------|
| • Barre:              | \$13,560 |
| • Twinfield:          | \$18,261 |
| • Harwood:            | \$17,958 |
| • Orange Southwest:   | \$17,154 |
| • Milton:             | \$14,928 |
| • Hartland:           | \$18,073 |
| • Lamoille North:     | \$16,876 |
| • Champlain Valley:   | \$16,062 |
| • Central Vermont:    | \$15,518 |
| • Washington Central: | \$18,657 |

The BUUSD will likely not be able to continue to sustain this low spending in the future considering ongoing collective bargaining agreement increases, double digit insurance increases, and the continually increasing unfunded mandates. The unfunded legislative and Agency of Education mandates continue to present a financial hardship to this District. The recapture (H542), an outcome of the new health insurance plans, reduced the amount of education spending funds the school districts received in FY18 and FY19. Another example is 16 V.S.A. 19444d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The BUUSD paid \$125,000 in FY20 and this number will continue to increase each year. In addition, Act 11 of 2018 creates the Commission on Public School Employee Health Benefits which will determine, through negotiations, the amount of the premiums and out of pocket expenses for school employees' health benefits that will be paid by the employers and employees. Preliminary information shows an increase in the amount the BUUSD will need to pay.

School Districts and Supervisory Unions across Vermont continue to face challenges as the Agency of Education continues to lose veteran employees. Various Associations such as VSA, VSBA, VCSEA, VASBO, VPA have worked hard to seek a collaborative partnership. Unfortunately, the loss of critical positions and capacity of the AOE to support the field in new initiatives like the SSDDMS, SLDS, and Act 173 has been a struggle over the past couple of years.

The Vermont Association of School Business Officials (VASBO) has been working with the Agency of Education to develop a Uniform Chart of Accounts (UCOA). This ongoing work resulted in the legislature mandating all districts/supervisory unions be fully implementing the new UCOA by July 1, 2021. In addition, the Agency of Education procured a contract with a financial management company, Powerschool, eFinance. This new system will also be mandated. Districts and supervisory unions are implementing the system in a three year cycle, all reporting challenges by the lack of support, limited functionality of the system and inadequate on-site consultation. Barre is scheduled to go live on July 1, 2022.

**Contacting the Supervisory Union's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Supervisory Union's finances and to show the Supervisory Union's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the Barre Supervisory Union, 120 Ayers Street, Barre, VT 05641.

**BARRE SUPERVISORY UNION**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

|                                       | <u>Governmental</u><br><u>Activities</u> |
|---------------------------------------|------------------------------------------|
| <b>ASSETS:</b>                        |                                          |
| Current assets -                      |                                          |
| Cash and cash equivalents             | \$ 162,549                               |
| Accounts receivable                   | 1,963,845                                |
| Inventory                             | 8,910                                    |
| Prepaid expenses                      | <u>355</u>                               |
| Total current assets                  | <u>2,135,659</u>                         |
| Noncurrent assets -                   |                                          |
| Capital assets                        | 691,927                                  |
| less - accumulated depreciation       | <u>(448,118)</u>                         |
| Total noncurrent assets               | <u>243,809</u>                           |
| Total assets                          | <u>2,379,468</u>                         |
| <b>LIABILITIES:</b>                   |                                          |
| Current liabilities -                 |                                          |
| Accounts payable                      | 720,497                                  |
| Accrued expenses                      | 553,978                                  |
| Due to member districts               | <u>383,283</u>                           |
| Total current liabilities             | <u>1,657,758</u>                         |
| Noncurrent liabilities -              |                                          |
| Accrued compensated absences          | <u>43,556</u>                            |
| Total noncurrent liabilities          | <u>43,556</u>                            |
| Total liabilities                     | <u>1,701,314</u>                         |
| <b>DEFERRED INFLOWS OF RESOURCES:</b> |                                          |
| Unearned grants                       | <u>8,881</u>                             |
| <b>NET POSITION:</b>                  |                                          |
| Net investment in capital assets      | 243,809                                  |
| Restricted                            | 422,014                                  |
| Unrestricted                          | <u>3,450</u>                             |
| Total net position                    | <u>\$ 669,273</u>                        |

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



**BARRE SUPERVISORY UNION  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                   | <u>Expenses</u>      | <u>Grants and<br/>Contributions</u> | <u>Program Revenues<br/>Charges for<br/>Services</u> | <u>Other</u>     |
|-----------------------------------|----------------------|-------------------------------------|------------------------------------------------------|------------------|
| <b>FUNCTIONS/PROGRAMS:</b>        |                      |                                     |                                                      |                  |
| Governmental activities -         |                      |                                     |                                                      |                  |
| Administration and support        | \$ 19,575,632        | \$ 11,146,651                       | \$ -                                                 | \$ 83,778        |
| State, federal and local programs | <u>4,590,749</u>     | <u>4,138,550</u>                    | <u>441,078</u>                                       | <u>430</u>       |
| Total governmental activities     | <u>\$ 24,166,381</u> | <u>\$ 15,285,201</u>                | <u>\$ 441,078</u>                                    | <u>\$ 84,208</u> |

**GENERAL REVENUES - ASSESSMENTS  
- INTEREST EARNED**

CHANGE IN NET POSITION

NET POSITION, July 1, 2018, AS RESTATED

NET POSITION, June 30, 2019

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

**BARRE SUPERVISORY UNION**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**  
 (Page 1 of 2)

|                                                                       | General<br>Fund     | Grant<br>Funds      | Capital<br>Projects | Totals<br>Governmental<br>Funds |
|-----------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>ASSETS</b>                                                         |                     |                     |                     |                                 |
| Cash and cash equivalents                                             | \$ 161,495          | \$ 1,054            | \$ -                | \$ 162,549                      |
| Accounts receivable                                                   | 1,862,121           | 101,724             | -                   | 1,963,845                       |
| Inventories                                                           | -                   | 8,910               | -                   | 8,910                           |
| Prepaid expenditures                                                  | 355                 | -                   | -                   | 355                             |
| Due from other funds                                                  | -                   | 893,044             | 4,401               | 897,445                         |
| Due from member districts                                             | <u>185,649</u>      | <u>-</u>            | <u>-</u>            | <u>185,649</u>                  |
| Total assets                                                          | <u>\$ 2,209,620</u> | <u>\$ 1,004,732</u> | <u>\$ 4,401</u>     | <u>\$ 3,218,753</u>             |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND EQUITY</b> |                     |                     |                     |                                 |
| <b>LIABILITIES:</b>                                                   |                     |                     |                     |                                 |
| Accounts payable                                                      | \$ 720,101          | \$ 396              | \$ -                | \$ 720,497                      |
| Accrued expenditures                                                  | 553,978             | -                   | -                   | 553,978                         |
| Due to other funds                                                    | 897,445             | -                   | -                   | 897,445                         |
| Due to member districts                                               | <u>-</u>            | <u>568,932</u>      | <u>-</u>            | <u>568,932</u>                  |
| Total liabilities                                                     | <u>2,171,524</u>    | <u>569,328</u>      | <u>-</u>            | <u>2,740,852</u>                |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                 |                     |                     |                     |                                 |
| Unearned grants                                                       | <u>-</u>            | <u>8,881</u>        | <u>-</u>            | <u>8,881</u>                    |
| <b>FUND EQUITY:</b>                                                   |                     |                     |                     |                                 |
| Fund balances -                                                       |                     |                     |                     |                                 |
| Nondisposable                                                         | 355                 | 8,910               | -                   | 9,265                           |
| Restricted                                                            | -                   | 417,613             | -                   | 417,613                         |
| Committed                                                             | -                   | -                   | 4,401               | 4,401                           |
| Unassigned                                                            | <u>37,741</u>       | <u>-</u>            | <u>-</u>            | <u>37,741</u>                   |
| Total fund balances                                                   | <u>38,096</u>       | <u>426,523</u>      | <u>4,401</u>        | <u>469,020</u>                  |
| Total liabilities, deferred inflows<br>of resources and fund equity   | <u>\$ 2,209,620</u> | <u>\$ 1,004,732</u> | <u>\$ 4,401</u>     | <u>\$ 3,218,753</u>             |

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

**BARRE SUPERVISORY UNION**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**  
 (Page 2 of 2)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
 TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

|                                                                                                                          |                   |
|--------------------------------------------------------------------------------------------------------------------------|-------------------|
| Amount reported on Balance Sheet - Governmental Funds - total fund balances                                              | \$ 469,020        |
| Amounts reported for governmental activities in the Government-wide<br>Statement of Net Position are different because - |                   |
| Capital assets used in governmental funds are not financial<br>resources and are therefore not reported in the funds.    |                   |
| Capital assets                                                                                                           | 691,927           |
| Accumulated depreciation                                                                                                 | (448,118)         |
| Long-term liabilities not due and payable in the current period<br>are not reported in the funds.                        |                   |
| Accrued compensated absences                                                                                             | <u>(43,556)</u>   |
| Net position of governmental activities - Government-wide Statement of Net Position                                      | \$ <u>669,273</u> |

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

**BARRE SUPERVISORY UNION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
(Page 1 of 2)

|                                                       | General<br>Fund   | Grant<br>Funds    | Capital<br>Projects<br>Fund | Totals<br>Governmental<br>Funds |
|-------------------------------------------------------|-------------------|-------------------|-----------------------------|---------------------------------|
| <b>REVENUES:</b>                                      |                   |                   |                             |                                 |
| Assessments                                           | \$ 8,395,397      | \$ -              | \$ -                        | \$ 8,395,397                    |
| Food sales                                            | -                 | 441,078           | -                           | 441,078                         |
| Intergovernmental - State                             | 11,146,651        | 497,406           | -                           | 11,644,057                      |
| - Federal                                             | -                 | 3,375,371         | -                           | 3,375,371                       |
| Local grants and contributions                        | -                 | 265,773           | -                           | 265,773                         |
| Shared services wage reimbursements                   | 42,879            | -                 | -                           | 42,879                          |
| Interest                                              | 2,516             | 15                | 6                           | 2,537                           |
| Miscellaneous                                         | 40,899            | 430               | -                           | 41,329                          |
| Total revenues                                        | <u>19,628,342</u> | <u>4,580,073</u>  | <u>6</u>                    | <u>24,208,421</u>               |
| <b>EXPENDITURES:</b>                                  |                   |                   |                             |                                 |
| Curriculum                                            | 3,135,424         | -                 | -                           | 3,135,424                       |
| Technology                                            | 584,228           | -                 | -                           | 584,228                         |
| Board of Education                                    | 77,873            | -                 | -                           | 77,873                          |
| Board Act 46                                          | 15,104            | -                 | -                           | 15,104                          |
| Superintendent                                        | 391,178           | -                 | -                           | 391,178                         |
| Business office and human resources                   | 574,290           | -                 | -                           | 574,290                         |
| Facilities, director and electrician                  | 224,730           | -                 | -                           | 224,730                         |
| Transportation - regular education                    | 1,276,014         | -                 | -                           | 1,276,014                       |
| Special education instruction                         | 9,332,199         | -                 | -                           | 9,332,199                       |
| Essential early education                             | 213,386           | -                 | -                           | 213,386                         |
| Special education support services                    | 1,650,825         | -                 | -                           | 1,650,825                       |
| Special education administration                      | 399,775           | -                 | -                           | 399,775                         |
| Early education administration                        | 141,854           | -                 | -                           | 141,854                         |
| Special education transportation                      | 588,949           | -                 | -                           | 588,949                         |
| Consolidated federal programs                         | -                 | 1,581,232         | -                           | 1,581,232                       |
| IDEA B                                                | -                 | 773,329           | -                           | 773,329                         |
| Medicaid                                              | -                 | 418,041           | -                           | 418,041                         |
| Child Nutrition                                       | -                 | 1,438,993         | -                           | 1,438,993                       |
| Other grants                                          | -                 | 379,154           | -                           | 379,154                         |
| Shared services wages                                 | 927,183           | -                 | -                           | 927,183                         |
| Capital outlay                                        | 34,741            | 24,024            | -                           | 58,765                          |
| Total expenditures                                    | <u>19,567,753</u> | <u>4,614,773</u>  | <u>-</u>                    | <u>24,182,526</u>               |
| NET CHANGE IN FUND BALANCES                           | 60,589            | (34,700)          | 6                           | 25,895                          |
| FUND BALANCES (DEFICIT),<br>July 1, 2018, as restated | <u>(22,493)</u>   | <u>461,223</u>    | <u>4,395</u>                | <u>443,125</u>                  |
| FUND BALANCES, June 30, 2019                          | <u>\$ 38,096</u>  | <u>\$ 426,523</u> | <u>\$ 4,401</u>             | <u>\$ 469,020</u>               |

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

**BARRE SUPERVISORY UNION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Page 2 of 2)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

|                                                                                                                                                                                                                                   |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Net change in fund balances - total governmental funds                                                                                                                                                                            | \$ 25,895        |
| Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -                                                                                                               |                  |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.                              |                  |
| Additions to capital assets, net of dispositions                                                                                                                                                                                  | 58,765           |
| Depreciation                                                                                                                                                                                                                      | (41,935)         |
| Changes in accrued compensated absences accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds. |                  |
| (Increase)/decrease in accrued compensated absences                                                                                                                                                                               | <u>(685)</u>     |
| Change in net position of governmental activities - Government-wide Statement of Activities                                                                                                                                       | \$ <u>42,040</u> |

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

**BARRE SUPERVISORY UNION  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

|                                       | Original<br>and Final<br>Budget | Actual<br>(Budgetary<br>Basis) | Variance<br>Over<br>(Under) |
|---------------------------------------|---------------------------------|--------------------------------|-----------------------------|
| <b>REVENUES:</b>                      |                                 |                                |                             |
| Assessments - member districts        | \$ 7,139,737                    | \$ 8,395,397                   | \$ 1,255,660                |
| Intergovernmental - State             | 7,234,680                       | 8,321,117                      | 1,086,437                   |
| Shared services wage reimbursements   | -                               | 42,879                         | 42,879                      |
| Interest                              | -                               | 2,516                          | 2,516                       |
| Miscellaneous                         | 70,000                          | 40,899                         | (29,101)                    |
| Total revenues                        | <u>14,444,417</u>               | <u>16,802,808</u>              | <u>2,358,391</u>            |
| <b>EXPENDITURES:</b>                  |                                 |                                |                             |
| Curriculum                            | 444,081                         | 309,890                        | (134,191)                   |
| Technology                            | 601,556                         | 609,669                        | 8,113                       |
| Board of Education                    | 82,600                          | 77,873                         | (4,727)                     |
| Board Act 46                          | -                               | 15,104                         | 15,104                      |
| Superintendent                        | 351,983                         | 391,178                        | 39,195                      |
| Business office and human resources   | 598,631                         | 574,290                        | (24,341)                    |
| Facilities, director, and electrician | 222,933                         | 234,030                        | 11,097                      |
| Transportation - regular education    | 1,197,737                       | 1,276,014                      | 78,277                      |
| Special education instruction         | 8,270,983                       | 9,332,199                      | 1,061,216                   |
| Essential early education             | 356,631                         | 213,386                        | (143,245)                   |
| Special education support services    | 1,598,790                       | 1,650,825                      | 52,035                      |
| Special education administration      | 371,287                         | 399,775                        | 28,488                      |
| Early education administration        | 130,173                         | 141,854                        | 11,681                      |
| Special education transportation      | 217,032                         | 588,949                        | 371,917                     |
| Shared services wages                 | -                               | 927,183                        | 927,183                     |
| Total expenditures                    | <u>14,444,417</u>               | <u>16,742,219</u>              | <u>2,297,802</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>     | <b>\$ -</b>                     | <b>\$ 60,589</b>               | <b>\$ 60,589</b>            |

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

**BARRE SUPERVISORY UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**1. Summary of significant accounting policies:**

The Barre Supervisory Union (the Supervisory Union) operates under a Board-Superintendent form of government and provides administrative services to Spaulding Union High School District #41 and Central Vermont Career Center, Barre City Elementary and Middle School, and Barre Town Middle and Elementary School.

- A. Reporting entity - The Supervisory Union is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Supervisory Union.

The financial statements of the Supervisory Union have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Supervisory Union. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Supervisory Union has no business-type activities.

In the government-wide Statement of Net Position, the financial position of the Supervisory Union is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Assessments and other items not properly included among program revenues are reported instead as general revenues.

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

- C. Basis of presentation - The accounts of the Supervisory Union are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

**C. Basis of presentation (continued) -**

The Supervisory Union reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Supervisory Union. It is used to account for all financial resources, except those required to be accounted for in another fund.

Grant Funds - The Grant Funds are used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

The Supervisory Union reports the following nonmajor governmental fund:

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of major capital facilities.

The Supervisory Union can also report fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the District. The District did not have any fiduciary funds for the year ended June 30, 2019.

**D. Measurement focus and basis of accounting -** The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

**E. Budgets and budgetary accounting -** The Supervisory Union adopts an annual budget for the General Fund. The budget is prepared by Supervisory Union administration with direction from the Board. The proposed budget is published in the Annual Report of each member district and the total appropriation for each district is approved by voters at their respective annual meetings. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 6. Formal budgetary integration is employed as a management control during the year for the General Fund. The Supervisory Union does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

**F. Use of estimates -** The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.



**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

- G. Risk management - The Supervisory Union is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability and natural disasters. The Supervisory Union manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Supervisory Union. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash and cash equivalents - The Supervisory Union considers all cash on hand and demand deposits to be cash and cash equivalents.
- I. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.
- J. Inventory - The inventory in the Grants Fund is valued at cost using the first in/first out method. Inventory is recorded as an expenditure when consumed rather than when purchased.
- K. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the Supervisory Union as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Supervisory Union does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

|                               |           |
|-------------------------------|-----------|
| Building improvements         | 40 years  |
| Computer and office equipment | 3-5 years |
| Vehicles                      | 5 years   |
| Software                      | 4 years   |

- L. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.
- M. Compensated absences and vacation benefits - The Supervisory Union allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences of \$43,556 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Summary of significant accounting policies (continued):**

N. Long-term obligations - Governmental activities report long-term debt and other long-term obligations as liabilities in the statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Supervisory Union's highest level of decision making authority, the Board, as a result of motions passed at Regular or Special Board Meetings.

Assigned fund balance includes amounts that are intended to be used by the Supervisory Union for specific purposes, as authorized by management. Currently, the Board has not granted any members of management the authority to make fund balance assignments.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Supervisory Union's policy is to apply expenditures to fund balance in the order of assigned, committed, restricted, and unassigned unless the Board specifies otherwise.

P. On-behalf payments - The State of Vermont makes payments on behalf of the Supervisory Union's teachers to the Vermont State Teachers' Retirement System (VSTRS). The Supervisory Union recognizes these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 6 for reconciling details.

**2. Deposits:**

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Supervisory Union 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 Supervisory Union does not have a policy for custodial credit risk. As of June 30, 2019, the Supervisory Union's depository accounts were fully insured or collateralized.

**3. Capital assets:**

Capital asset activity for the year ended June 30, 2019 has been detailed on the following page.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**3. Capital assets (continued):**

|                                    | Balance<br>July 1,<br><u>2018</u> | <u>Increase</u>  | <u>Decrease</u> | Balance<br>June 30,<br><u>2019</u> |
|------------------------------------|-----------------------------------|------------------|-----------------|------------------------------------|
| Capital assets, depreciated:       |                                   |                  |                 |                                    |
| Building improvements              | \$ 259,852                        | \$ 33,324        | \$ -            | \$ 293,176                         |
| Computer and office equipment      | 153,353                           | 25,441           | 19,971          | 158,823                            |
| Vehicles                           | 114,028                           | -                | -               | 114,028                            |
| Software                           | <u>125,900</u>                    | <u>-</u>         | <u>-</u>        | <u>125,900</u>                     |
| Total capital assets, depreciated  | <u>653,133</u>                    | <u>58,765</u>    | <u>19,971</u>   | <u>691,927</u>                     |
| Less accumulated depreciation for: |                                   |                  |                 |                                    |
| Building improvements              | 91,645                            | 8,291            | -               | 99,936                             |
| Computer and office equipment      | 105,057                           | 23,169           | 19,971          | 108,255                            |
| Vehicles                           | 103,552                           | 10,475           | -               | 114,027                            |
| Software                           | <u>125,900</u>                    | <u>-</u>         | <u>-</u>        | <u>125,900</u>                     |
| Total accumulated depreciation     | <u>426,154</u>                    | <u>41,935</u>    | <u>19,971</u>   | <u>448,118</u>                     |
| Capital assets, net                | \$ <u>226,979</u>                 | \$ <u>16,830</u> | \$ <u>-</u>     | \$ <u>243,809</u>                  |

Depreciation expense of \$41,935 was allocated to the administration and support function.

**4. Interfund receivable and payable balances:**

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2019 are as follows:

|                       | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|-----------------------|----------------------------------|-------------------------------|
| General Fund          | \$ -                             | \$ 897,445                    |
| Grant Funds           | 893,044                          | -                             |
| Capital Projects Fund | <u>4,401</u>                     | <u>-</u>                      |
|                       | \$ <u>897,445</u>                | \$ <u>897,445</u>             |

**5. Related parties:**

As described in note 1, the Supervisory Union is the oversight administrative district for various member districts. The member school districts are billed for their appropriate share of expenditures through annual assessments. The Supervisory Union received assessment revenue for the year ended June 30, 2019 as follows:

|                                                                               |                     |
|-------------------------------------------------------------------------------|---------------------|
| Spaulding Union High School District #41<br>and Central Vermont Career Center | \$ 2,597,452        |
| Barre City Elementary and Middle School                                       | 3,160,266           |
| Barre Town Middle and Elementary School                                       | <u>2,637,679</u>    |
|                                                                               | \$ <u>8,395,397</u> |

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**5. Related parties (continued):**

The following are the amounts receivable and payable between districts at June 30, 2019:

|                                                                               | <u>Accounts<br/>Receivable</u> | <u>Accounts<br/>Payable</u> |
|-------------------------------------------------------------------------------|--------------------------------|-----------------------------|
| Supervisory Union                                                             | \$ 496,782                     | \$ 880,065                  |
| Spaulding Union High School District #41<br>and Central Vermont Career Center | 487,377                        | 270,126                     |
| Barre City Elementary and Middle School                                       | 260,984                        | 194,045                     |
| Barre Town Middle and Elementary School                                       | <u>142,686</u>                 | <u>43,593</u>               |
|                                                                               | <u>\$ 1,387,829</u>            | <u>\$ 1,387,829</u>         |

**6. Budgetary basis of accounting:**

These financial statements include totals for General Fund revenues and expenditures on the Supervisory Union's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

|                               | <u>Revenues</u>      | <u>Expenditures</u>  |
|-------------------------------|----------------------|----------------------|
| U.S. GAAP basis               | \$ 19,628,342        | \$ 19,567,753        |
| On-behalf payments -          |                      |                      |
| VSTRS net pension expenditure | (2,422,742)          | (2,422,742)          |
| VSTRS net OPEB expenditure    | <u>(402,792)</u>     | <u>(402,792)</u>     |
| Budget basis                  | <u>\$ 16,802,808</u> | <u>\$ 16,742,219</u> |

**7. Pension plans:**

Vermont State Teachers' Retirement System -

Plan description: The Supervisory Union participates in the Vermont State Teachers' Retirement System (VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the State. The general administration and responsibility for the proper operation of the System is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**7. Pension plans (continued):**

Vermont State Teachers' Retirement System (continued) -

**Contributions:** Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the state contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. The Supervisory Union's teachers contributed \$221,368 and \$203,949 to the System in 2019 and 2018, respectively.

**Pension liabilities and pension expense:** The Supervisory Union does not contribute directly to the Plan; therefore, no net pension liability needs to be recorded by the Supervisory Union. However, the Supervisory Union is required to report the Supervisory Union's portion of the following items as calculated by the State of Vermont:

|                                |              |
|--------------------------------|--------------|
| Supervisory Union's share of - |              |
| VSTRS net pension liability    | \$ 8,097,310 |
| VSTRS net pension expense      | \$ 2,422,742 |

403(b) Non-Teaching Employees Retirement Plan -

**Plan description:** All employees of the Supervisory Union who are at least 21 years old and are not covered under the Vermont State Teachers' Retirement System are eligible to be covered under a 403(b) pension plan administered through MassMutual. The Supervisory Union contributes at various rates for certain classes of employees. In addition, any employee of the Supervisory Union may voluntarily contribute to this Plan; however, the Supervisory Union will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2019, there are 64 Plan members from the Supervisory Union.

**Funding policy:** The Supervisory Union pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2019 were \$121,581 by employees and \$38,782 by the Supervisory Union.

**8. Other postemployment benefits plan (OPEB):**

Retired Teachers' Health and Medical Benefit Fund -

**Plan description:** The Supervisory Union participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the Plan for those covered classes is a condition of employment.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**8. Other postemployment benefits plan (OPEB) (continued):**

Plan description (continued) -

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the age of 65, age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, 30 years of service, or age 55 with 5 years of service.

Vesting and Disability: - Five years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The Supervisory Union does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the Supervisory Union. However, the Supervisory Union is required to report the Supervisory Union's share of the Plan's net OPEB liability (\$5,351,900) and OPEB expense (\$402,792) as determined by an actuarial valuation. The liability was measured as of June 30, 2018 for the reporting period of June 30, 2019.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. An increase of 1% in the current healthcare cost trend rate would increase the District share of OPEB liability to \$6,376,567 while a decrease of 1% would reduce the District share of OPEB liability to \$4,548,731. An increase of 1% in the 3.87% discount rate used to calculate future costs would reduce the District share of OPEB liability to \$4,657,634 while a decrease of 1% would increase the District share of OPEB liability to \$6,205,972.

Collective OPEB Plan liability and expense: The Plan consists of 225 participating employers. The Plan's collective net OPEB liability is \$954,286,389 and total OPEB expense for the year is \$52,709,854.

**BARRE SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**8. Other postemployment benefits plan (OPEB) (continued):**

Actuarial assumptions and other inputs: The total OPEB liability used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------|
| Salary increase rate        | Varies by age                                                                                        |
| Discount rate               | 3.87%                                                                                                |
| Inflation rate              | 2.75%                                                                                                |
| Healthcare cost trend rates | Non-Medicare - 7.5% graded to 4.50% over 12 years.<br>Medicare - 7.75% graded to 4.50% over 11 years |
| Retiree Contributions       | Equal to health trend                                                                                |
| Mortality tables            | Various RP-2014 tables using Scale SSA-2017                                                          |
| Actuarial cost method       | Entry-age normal, level percentage of pay                                                            |
| Asset valuation method      | Market value                                                                                         |

**9. Contingencies:**

The Supervisory Union is involved in various claims and legal actions arising in the normal course of business. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the Supervisory Union's financial condition.

**10. Restatements:**

Fund balance at June 30, 2018 for the General Fund has been restated from a surplus \$76,229 to a deficit \$22,493, a change of \$98,722. Net position in the governmental activities has also been restated from a surplus \$725,955 to a surplus of \$627,233, a change of \$98,722. Both of these restatements are due to preliminary special education reimbursement rate percentages being used to calculate special education revenue for the year ended June 30, 2018. Final special education reimbursement rate percentages have been used to calculate special education revenue for the year ended June 30, 2019.

**11. Consolidation:**

On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into the Barre Unified Union School District (BUUSD) under Act 46. The BUUSD became fully operational on July 1, 2019 and all school-related real and personal property, and all associated debt were transferred and assumed by the BUUSD as of this date. This transition took place smoothly thanks to the dedicated and experienced business office team members who were able to maneuver through the myriad of requirements to merge these four entities into a single district.

Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

**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**

The Superintendent and Board of Education  
Barre Supervisory Union  
Barre, Vermont

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, each major fund, and the aggregate remaining fund information of the Barre Supervisory Union (the Supervisory Union), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements, and have issued our report thereon dated December 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Supervisory Union'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 Supervisory Union's internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisory Union's internal control.

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 Supervisory Union's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Supervisory Union'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

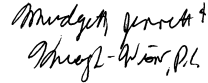


our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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 Supervisory Union'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 Supervisory Union's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
December 23, 2019



Mudgett Perreault  
Chief Auditor, P.L.

Mudgett  
Jennett &  
Krogh-Wisner, P.C.  
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

The Superintendent and Board of Education  
Barre Supervisory Union  
Barre, Vermont

**Report on Compliance for Each Major Federal Program**

We have audited Barre Supervisory Union's (the Supervisory Union) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplements* that could have a direct and material effect on each of the Supervisory Union's major federal programs for the year ended June 30, 2019. The Supervisory Union's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Supervisory Union's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Supervisory Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Supervisory Union's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Barre Supervisory Union complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Report on Internal Control Over Compliance**

Management of the Supervisory Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Supervisory Union's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Supervisory Union's internal control over compliance.

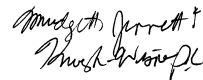
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
December 23, 2019



**BARRE SUPERVISORY UNION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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| Federal Grantor/Pass-through Grantor<br>Program Title | Federal<br>CFDA<br>Number | Pass-Through<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Expenditures |
|-------------------------------------------------------|---------------------------|---------------------------------------|---------------------------------------|--------------|
| <b>U.S. Department of Education:</b>                  |                           |                                       |                                       |              |
| Passed through Vermont Agency of Education -          |                           |                                       |                                       |              |
| Title I Grants to Local Educational Agencies          | 84.010                    | 4250-S061-1901                        | \$ 922,671                            | \$ 1,223,739 |
| Supporting Effective Instruction State Grants         | 84.367                    | 4651-S061-1901                        | 82,310                                | 289,610      |
| Student Support and Academic<br>Enrichment Program    | 84.424                    | 4570-S061-1901                        | 114,106                               | 114,106      |
| Special Education Cluster (IDEA):                     |                           |                                       |                                       |              |
| Special Education Grants to States                    | 84.027                    | 4226-S061-1901                        | -                                     | 752,300      |
| Special Education Preschool Grants                    | 84.173                    | 4228-S061-1901                        | -                                     | 21,029       |
| Special Education Cluster (IDEA) Total                |                           |                                       | -                                     | 773,329      |
| Total U.S. Department of Education                    |                           |                                       | 1,119,087                             | 2,400,784    |
| <b>U.S. Department of Agriculture:</b>                |                           |                                       |                                       |              |
| Passed through Vermont Agency of Education -          |                           |                                       |                                       |              |
| Child Nutrition Cluster:                              |                           |                                       |                                       |              |
| National School Lunch Program                         | 10.555                    | 4448-S061-1800                        | -                                     | 1,106        |
| National School Lunch Program                         | 10.555                    | 4448-S061-1900                        | -                                     | 9,892        |
| National School Lunch Program                         | 10.555                    | 4450-S061-1800                        | -                                     | 76,162       |
| National School Lunch Program                         | 10.555                    | 4450-S061-1900                        | -                                     | 479,390      |
| National School Lunch Program                         | 10.555                    | 4456-S061-1900                        | -                                     | 87,588       |
| National School Lunch Program Total                   |                           |                                       | -                                     | 654,138      |
| School Breakfast Program                              | 10.553                    | 4452-S061-1800                        | -                                     | 25,557       |
| School Breakfast Program                              | 10.553                    | 4452-S061-1900                        | -                                     | 168,617      |
| School Breakfast Program Total                        |                           |                                       | -                                     | 194,174      |
| Summer Food Service Program for Children              | 10.559                    | 4455-S061-1800                        | -                                     | 31,471       |
| Child Nutrition Cluster Total                         |                           |                                       | -                                     | 879,783      |
| Fresh Fruit and Vegetable Program                     | 10.582                    | 4449-S061-1800                        | -                                     | 3,642        |
| Fresh Fruit and Vegetable Program                     | 10.582                    | 4449-S061-1900                        | -                                     | 50,409       |
| Fresh Fruit and Vegetable Program Total               |                           |                                       | -                                     | 54,051       |
| Total U.S. Department of Agriculture                  |                           |                                       | -                                     | 933,834      |

The accompanying notes are an integral part of this schedule.

**BARRE SUPERVISORY UNION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Page 2 of 2)**

| Federal Grantor/Pass-through Grantor<br><u>Program Title</u> | Federal<br>CFDA<br><u>Number</u> | Pass-Through<br>Identifying<br><u>Number</u> | Passed<br>Through to<br>Subrecipients | <u>Expenditures</u> |
|--------------------------------------------------------------|----------------------------------|----------------------------------------------|---------------------------------------|---------------------|
| <b>U.S. Department of Health and Human Services:</b>         |                                  |                                              |                                       |                     |
| Passed through Vermont Department of Health -                |                                  |                                              |                                       |                     |
| Block Grants for Prevention and Treatment of                 |                                  |                                              |                                       |                     |
| Substance Abuse                                              |                                  |                                              |                                       |                     |
|                                                              | 93.959                           | 03420-A18036S                                | -                                     | 40,753              |
| Total U.S. Department of Health and<br>Human Services        |                                  |                                              | -                                     | 40,753              |
| Total federal award expenditures                             |                                  |                                              | \$ 1,119,087                          | \$ 3,375,371        |

The accompanying notes are an integral part of this schedule.

**BARRE SUPERVISORY UNION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2019**

**1. Basis of presentation:**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the Supervisory Union under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Supervisory Union, it is not intended to and does not present the financial position, or changes in financial position of the Supervisory Union.

**2. Summary of significant accounting policies:**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Supervisory Union has elected to not use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

**3. Subrecipients:**

The Supervisory Union provided federal awards to subrecipients as follows:

| CFDA<br>Number | Spaulding Union<br>High School<br>District #41<br>and Central<br>Vermont<br>Career Center | Barre City<br>Elementary<br>and Middle<br>School | Totals              |
|----------------|-------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------|
| 84.010         | \$ 214,560                                                                                | \$ 708,111                                       | \$ 922,671          |
| 84.367         | 34,812                                                                                    | 47,498                                           | 82,310              |
| 84.424         | <u>18,358</u>                                                                             | <u>95,748</u>                                    | <u>114,106</u>      |
|                | \$ <u>267,730</u>                                                                         | \$ <u>851,357</u>                                | \$ <u>1,119,087</u> |

**BARRE SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**A. Summary of Auditor's Results:**

**Financial Statements -**

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

**Federal Awards -**

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? *No*

Identification of major programs:

- *U.S. Department of Education:*

*Special Education Cluster (IDEA) -*

*CFDA 84.027 - Special Education Grants to States*

*CFDA 84.173 - Special Education Preschool Grants*

Dollar threshold used to distinguish between type A and type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *Yes*

**B. Audit Findings - Financial Statements:**

There were no audit findings identified for the year ended June 30, 2019.

**C. Audit Findings - Federal Awards:**

There were no audit findings identified for the year ended June 30, 2019.

**STATUS OF PRIOR AUDIT FINDINGS  
AS OF JUNE 30, 2019**

There are no prior audit findings applicable to this auditee.

