CITY OF MONTPELIER MONTPELIER, VERMONT

Agenda for City Council Meeting
Wednesday, March 14, 2018
06:30 P.M.

1) Call to Order by the Mayor

2) 18-082. Review and Approve Agenda

3) 18-083. General Business and Appearances

4) 18-084. Consideration of the Consent Agenda

   a) Approve 2/22/18, 3/6/18 City Council Meeting Minutes

   b) Approve street closure for Muddy Onion 4/28/18

   c) Approve street closure for Onion River Outdoors Bike Swap 5/5/18

   d) Budget to actual FY18 financials through 12/31/17

   e) Award contract for Shared Use Path construction inspection services

   f) Become the Liquor Control Commission for the purpose of approving applications for liquor licenses

   g) Payroll & Bills

ADDENDUM - h) Approve street closure for March For Our Lives, 3/24/18

5) 18-085. Elect Officers

6) 18-086. Ethics Policy

7) 18-087. Rules of Procedure

8) 18-088. Central VT Solid Waste Management District Appointment

9) 18-089. Audit

10) 18-090. District 2 Council Seat

11) 18-091. Orientation/Information

12) 18-092. Goal Process/Schedule

13) 18-093. Committee Appointments

14) 18-094. Other Business

15) 18-095. Council Reports

16) 18-096. Mayorâ€™s Report

17) 18-097. City Clerkâ€™s Report

18) 18-098. City Managerâ€™s Report

19) Adjournment

Minutes of the Montpelier City Council Meeting
February 22, 2018, 4:00 PM
City Council Chambers, City Hall

In attendance: Councilors Anne Watson (Chair), Dona Bate, Ashley Hill, Rosie Krueger and Justin Turcotte. Also present was City Manager William Fraser, who acted as secretary of the meeting.

The meeting was called to order at 4:01 PM

At 4:02 PM, Councilor Hill moved to go into executive session under 1 VSA 313 (3) (a) “the appointment or employment or evaluation of a public officer or employee” for the purpose of discussing the City Manager’s annual review and contract terms and to include the City Manager in the executive session. Seconded by Councilor Bate and the vote was 4-0 in favor.

At 5:18 PM, Councilor Turcotte moved to come out of executive session. Councilor Krueger seconded and the vote was 4-0 in favor.

At 5:19 PM Council President Watson adjourned the meeting without objection.

Minutes of the Montpelier City Council Meeting
March 6, 2018, 12:00 PM
City Manager's Conference Room, City Hall

In attendance: Councilors Krueger and Watson; On the phone: Councilor Hill, Mayor Hollar
Also present was City Manager William Fraser, who acted as secretary of the meeting.

Mayor Hollar called the meeting to order at 12:03 p.m.

Agenda approved.

Councilor Watson moved to approve City Manager's contract agreement, with the intent to renew or extend contract beyond March 1, 2019, in the future. Councilor Hill seconded.

Contract agreement unanimously approved by voice vote.

Mayor Hollar adjourned meeting at 12:05 p.m.

City of Montpelier vermont

CITY COUNCIL Agenda Item #18-084(b)
Date: March 14, 2018
Consent _X_ Discussion ____

SUBJECT: Consideration of a Street Closure Permit Application, Muddy Onion, 4/28/18.

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Approve a Street Closure Permit Application from the Onion River Outdoors for the closure of Langdon Street on Saturday, April 28, 2018 from 6 AM – 6 PM for their Muddy Onion cycling event.

RELATED COUNCIL GOAL/PRIOR ACTION: F: Quality of Life

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: Requests for street closures require Council approval.

BACKGROUND INFORMATION: The City's Street Closure Permit Application has a section which shows that Police, Public Works, Fire and Montpelier Alive have reviewed and signed off on these applications. Another step in the new Street Closure Policy is that if the request is for State, Main, Langdon or Elm Streets or adjacent parking lots, the City will provide public notification of both the proposed closure and the date the Council will consider this request. If this request is approved, the organizers will then provide written notice of their event to all nearby property owners.

SUPPORTING DOCUMENTS: Street Closure Application

INTERESTED PARTIES: Applicant; Property owners/businesses on Langdon Street; Fire; Police and Public Works

CITY MANAGER'S APPROVAL:

City of Montpelier vermont

Street Closure Permit Application

1. Event Sponsor

Name: Onion River Outdoors	Email: kipmroberts@gmail.com
Address: 20 Langdon Street, Montpelier, VT 05602	
Cell Phone: 802-595-1616	Other Phone:

2. Event Details

Name of Event: Muddy Onion	
General description of the event (1 to 3 sentences): 34 Mile Gravel Grind - cycling event	
Date of Event: April 28, 2018	Start and End Time of Event: 7 AM - 5 PM
Street(s) to be Closed - Please provide a sketch of the event layout. Langdon Street	
Time Street will close (recommend up to an hour before event): 6 AM	Time Street will reopen (recommend 30 minutes after the event ends): 6 PM
Number of Staff/Volunteers on site for Event: 30	
Number of people expected at event: 800	Number of vendors and/or entertainers who will participate: 12

3. Community Support

Is this a reoccurring event in Montpelier? Yes	If no, do you have experience elsewhere with such events? Please explain.
How does this event benefit the public (as outlined in the Street Closure Policy)? Promotes a healthy, active lifestyle.	

City of Montpelier vermont

Street Closure Permit Application

4. Public Safety and Public Health

Please describe any discussions or arrangements that the Event Sponsor has made with public safety or public works professionals in Montpelier. We work closely with Montpelier, State Police and Fire Departments as well as first aid services
What arrangements have been made for food, water, and toilet facilities (if applicable)? We provide food, water and portolets.
What arrangements have been made to assure that litter will be cleaned up and disposed of and that trash and recycling containers will be provided? We have onsite trash and recycling.
If additional law enforcement officials will be hired for your event, please list:
Please note any other unique aspects of this event:
Will noise levels or hours exceed the city's noise ordinance? If so, will this event require a request for variance from the noise ordinance?

5. Accessibility

As this event will take place on public property, I, as the Event Sponsor, attest that this event and all related programming and facilities meet the Americans with Disabilities Act accessibility requirements. These requirements are available at the City's website.

Street Closure Permit Application

Kip M. Roberts 5/1/18

Signature | Printed Name | Date

6. Signature

I, the undersigned, certify that the information provided above is valid and I will abide by any additional provisions note by Officials below. I acknowledge that I have read and understand the Montpelier Street Closure policy and that I am responsible for compliance with all requirements contained in that policy. I also agree to be onsite for the duration of the above mentioned street closure.

Kip M. Roberts 5/1/18

Signature | Printed Name | Date

Notice Documentation

Name of Event: Muddy Onion	
Date of Event: April 28, 2018	Start and End Time of Event: 7 AM - 5PM
Street(s) to be Closed: Langdon Street	
Time Street will close (recommend up to an hour before event): 6 AM	Time Street will reopen (recommend 30 minutes after the event ends): 6 PM
Date of City Council Meeting to consider permit request: March 14, 2018	
Describe Efforts made to notify residents and businesses along the street to be closed. Notification must include both the date/time of the proposed event and the date/time of the City Council meeting where the street closure will be considered. We reach out to our local business owners verbally and with written documentation.	

City of Montpelier

Street Closure Permit Application

FOR OFFICIAL USE ONLY

The following parties have reviewed and approved:

POLICE	
Reviewed by: Captain Neil Mantel Print Name [signature] Signature 9/7/17 Date	☒ Reviewed – recommend approval with no conditions ☒ Reviewed – recommend approval with conditions: Police, will as in past, Attempt to Provide Traffic Control at "Major" Intersections on Course Route out of Town. Also notify Langdon St. Businesses of Street Closure – ☐ Reviewed – do not recommend approval
PUBLIC WORKS	
Reviewed by: Thomas McArdle Print Name [signature] Signature 9/1/17 Date	☒ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval
FIRE DEPARTMENT	

City of Montpelier

Street Closure Permit Application

Reviewed by: Robert Gowans (signature) Print Name: Robert A Gowans Signature Date: 9-1-17	☒ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval
MONTPELIER ALIVE	
Reviewed by: Ashley Witz Print Name (signature) Signature Date: 9.8.17	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: Must inform bussinesses ☐ Reviewed – do not recommend approval
OTHER	
Reviewed by: Print Name Signature Date	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval

This permit request was reviewed at the ______________________ City Council

City of Montpelier

Street Closure Permit Application

(MONTH/DAY/YEAR)

meeting. This permit request was:

APPROVED _____ DENIED _____

City of Montpelier vermont

CITY COUNCIL Agenda Item #18-084(c)
Date: March 14, 2018
Consent _X_ Discussion ____

SUBJECT: Consideration of a Street Closure Permit Application, Onion River Outdoors Bike Swap 5/5/18

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Approve a Street Closure Permit Application from the Onion River Outdoors for the closure of Langdon Street on Saturday, May 5, 2018 from 6 AM – 12:30 PM for their Bike Swap.

RELATED COUNCIL GOAL/PRIOR ACTION: F: Quality of Life

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: Requests for street closures require Council approval.

BACKGROUND INFORMATION: The City's Street Closure Permit Application has a section which shows that Police, Public Works, Fire and Montpelier Alive have reviewed and signed off on these applications. Another step in the new Street Closure Policy is that if the request is for State, Main, Langdon or Elm Streets or adjacent parking lots, the City will provide public notification of both the proposed closure and the date the Council will consider this request. If this request is approved, the organizers will then provide written notice of their event to all nearby property owners.

SUPPORTING DOCUMENTS: Street Closure Application

INTERESTED PARTIES: Applicant; Property owners/businesses on Langdon Street; Fire; Police and Public Works

CITY MANAGER'S APPROVAL: [signature]

City of Montpelier vermont

Street Closure Permit Application

1. Event Sponsor

Name: Onion River Outdoors	Email: kipmroberts@gmail.com
Address: 20 Langdon St.	
Cell Phone: 802-595-1616	Other Phone: Jen 802-522-6422

2. Event Details

Name of Event: Bike Swap	
General description of the event (1 to 3 sentences): Onion River employees and volunteers will use the east parking lot and Langdon street to display and outfit bikes and riders. Sidewalks will be accessible during the event as well as access to other Langdon St. businesses.	
Date of Event: May 5, 2018	Start and End Time of Event: 9:00Am – 12:00PM
Street(s) to be Closed - Please provide a sketch of the event layout. Langdon St. (Closed from Main St. entrace all the way to Elm St. exit)	
Time Street will close (recommend up to an hour before event): 6:00 Am	Time Street will reopen (recommend 30 minutes after the event ends): 12:30PM - except TRTS event will immediately follow
Number of Staff/Volunteers on site for Event: 30	
Number of people expected at event: 500	Number of vendors and/or entertainers who will participate: Ø

3. Community Support

Is this a reoccurring event in Montpelier? YES - many years new ownership	If no, do you have experience elsewhere with such events? Please explain.
How does this event benefit the public (as outlined in the Street Closure Policy)? The Bike Swap has historically provided a safe, fun, and convenient way for community members to come together and find outdoor cycling gear at affordable prices.	

City of Montpelier vermont

Street Closure Permit Application

4. Public Safety and Public Health

Please describe any discussions or arrangements that the Event Sponsor has made with public safety or public works professionals in Montpelier. We will coordinate with Tom McArdle, Chief Facos, and anyone else necessary to ensure adequate and safe closure of the street.
What arrangements have been made for food, water, and toilet facilities (if applicable)? Onion River Outdoors retail business and facilities will be available during the entire event.
What arrangements have been made to assure that litter will be cleaned up and disposed of and that trash and recycling containers will be provided? Employees of ORO will ensure post-event clean-up.
If additional law enforcement officials will be hired for your event, please list: NA
Please note any other unique aspects of this event: Notices will be placed on the parking meters the night before so that no cars are parked on the street Saturday morning.
Will noise levels or hours exceed the city's noise ordinance? If so, will this event require a request for variance from the noise ordinance? NO

5. Accessibility

As this event will take place on public property, I, as the Event Sponsor, attest that this event and all related programming and facilities meet the Americans with Disabilities Act accessibility requirements. These requirements are available at the City's website.

City of Montpelier vermont

Street Closure Permit Application

Kip M. Roberts 3-9-18

Signature | Printed Name | Date

6. Signature

I, the undersigned, certify that the information provided above is valid and I will abide by any additional provisions note by Officials below. I acknowledge that I have read and understand the Montpelier Street Closure policy and that I am responsible for compliance with all requirements contained in that policy. I also agree to be onsite for the duration of the above mentioned street closure.

Kip M. Roberts 3-9-18

Signature | Printed Name | Date

Notice Documentation

Name of Event:	
Date of Event:	Start and End Time of Event:
Street(s) to be Closed:	
Time Street will close (recommend up to an hour before event):	Time Street will reopen (recommend 30 minutes after the event ends):
Date of City Council Meeting to consider permit request:	
Describe Efforts made to notify residents and businesses along the street to be closed. Notification must include both the date/time of the proposed event and the date/time of the City Council meeting where the street closure will be considered.	

Street Closure Permit Application

City of Montpelier vermont

FOR OFFICIAL USE ONLY

The following parties have reviewed and approved:

POLICE	
Reviewed by: Anthony J. Facos Print Name Signature 03/09/2018 Date	☑ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval
PUBLIC WORKS	
Reviewed by: Thomas McArdle Print Name Signature 3/9/18 Date	☒ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval
FIRE DEPARTMENT	

Street Closure Permit Application

<table>
<tr><td>Reviewed by:
Robert Gowans
Print Name
[signature]
Signature
3-9-18
Date</td><td>[X] Reviewed – recommend approval with no conditions
[ ] Reviewed – recommend approval with conditions:

[ ] Reviewed – do not recommend approval</td></tr>
<tr><td>MONTPELIER ALIVE</td><td></td></tr>
<tr><td>Reviewed by:
Daniel Groberg
Print Name
[signature]
Signature
3/9/18
Date</td><td>[X] Reviewed – recommend approval with no conditions
[ ] Reviewed – recommend approval with conditions:

[ ] Reviewed – do not recommend approval</td></tr>
<tr><td>OTHER</td><td></td></tr>
<tr><td>Reviewed by:

Print Name

Signature

Date</td><td>[ ] Reviewed – recommend approval with no conditions
[ ] Reviewed – recommend approval with conditions:

[ ] Reviewed – do not recommend approval</td></tr>
</table>

This permit request was reviewed at the ____________________ City Council

(MONTH/DAY/YEAR)

meeting. This permit request was:

APPROVED _____ DENIED _____

CITY COUNCIL Agenda Item #18-084(d)
Date: March 14, 2018
Consent _X__ Discussion ____

SUBJECT: Financial summary December 31, 2017 budget vs. actual all funds

SUBMITTING DEPARTMENT: Finance

RECOMMENDED ACTION: None, acceptance of periodic financial statements through the consent agenda provides evidence that financial reports have been provided by the Finance Department. There is no formal action required.

RELATED COUNCIL GOAL/PRIOR ACTION:

A: Affordability
B: Good Governance

EXPENDITURE REQUIRED: None

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: Considered an important oversight function and internal control

BACKGROUND INFORMATION: N/A

SUPPORTING DOCUMENTS: 12/31/2017 FYTD budget vs. actual all funds, Finance Memo

INTERESTED PARTIES: City Council, Voters, City Staff

CITY MANAGER'S APPROVAL:

America's Small Town Capital

DATE: March 9, 2018

TO: William Fraser, City Manager & Management Team
Mayor and City Council Members

FROM: Todd Provencher, Finance Director

SUBJECT: Detailed budget vs. actual FY18 year-to-date for all funds for the period ending December 31, 2017 (50% of Fiscal Year complete). Funds include: General, Water, Sewer, Cemetery, Parks, Recreation, Senior Center, Parking and District Heat.

Attached, please find the budget vs. actual reports for the above reference funds For the General Fund, please note that 93% of revenues budgeted have been received (compared to 95.00% last fiscal year) and 61.83% of expenditures budgeted have been expensed for this time period (compared to 61.89% last year). The period ending December 31, represents 50% of the budget year completed.

GENERAL FUND NOTES:

Revenue:

General Fund revenue is coming in as projected for the first 6 months of the fiscal year. State PILOT payments were higher than budgeted and local options tax revenue to date is trending slightly higher than projected. The revenue items trending below budget are seasonal items such as licenses and permit revenue. Miscellaneous revenue is trending above budget due the reimbursement of employee wages from injuries or disabilities. The additional revenue is typically offset by higher amounts of overtime required to fill the position(s).

Expenditures:

Overall General Fund expenditures are following our budgeted projections as compared to the percentage of the year fiscal year completed. Despite the overall percentage of expenditures indicating 61.83% of the budget being expended, much of this is caused by debt principal payments occurring in November and fund transfers that occur early in the fiscal year. Overall department expenditures are trending at or near the percentage of the year complete.

As of the date of this memo, revenue year-to-date for building permits is near budgeted levels and Planning Department fees have exceeded budgeted revenue. There are a few expenditures trending over the budgeted amounts related to winter maintenance. Winter is not quite prepared to release its grip and we continue to monitor these costs. It is expected that updated February balances will be ready for distribution at the March 28, 2018 meeting.

WATER FUND:

52.31% of revenues budgeted have been received (compared to 57% last fiscal year) and 68% of expenditures budgeted have been expensed for this time period (compared to 61.85% last year).

SEWER FUND:

64.88% of revenues budgeted have been received (compared to 58.38% last fiscal year) and 56.24% of budgeted expenditures have been incurred for the time period (compared to 55.58% last year).

PARKING FUND:

53.43% of revenues budgeted have been received (compared to 51.08% last fiscal year) and 47.32% of expenditures budgeted have been expensed for this time period (compared to 52.74% last year).

If there are any specific questions that I can assist in answering, please do not hesitate to email me and I will be happy to provide additional details.

Sincerely,

Todd Provencher
tprovencher@montpelier-vt.org

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
10.20 PROPERTY TAX REVENUE				
10.2000.00.00.4 PROPERTY TAX GF	$8,762,272.00	$8,772,893.29	$10,621.29	100.12 %
10.2005.00.00.4 PROPERTY TAX LIBRARY	$330,633.00	$330,633.00	$0.00	100.00 %
10.2006.00.00.4 PROPERTY TAX AGENCIES OUT	$67,000.00	$67,000.00	$0.00	100.00 %
10.2007.00.00.4 PROPERTY TAX DOWNTOWN IMP DISTRICT	$41,500.00	$41,701.57	$201.57	100.49 %
TOTAL PROPERTY TAX REVENUE	**$9,201,405.00**	**$9,212,227.86**	**$10,822.86**	**100.12%**
10.21 STATE/LOCAL PILOT				
10.2100.00.00.4 STATE PILOT	$813,296.00	$859,448.82	$46,152.82	105.67 %
10.2100.00.01.4 LOCAL PILOT	$20,000.00	$3,500.00	($16,500.00)	17.50 %
10.2100.00.02.4 CURRENT USE	$38,000.00	$31,991.00	($6,009.00)	84.19 %
10.2100.00.03.4 STATE PILOT DOWNTOWN	$18,067.00	$18,389.00	$322.00	101.78 %
10.2100.00.04.4 LOCAL OPTIONS TAX	$218,000.00	$117,921.80	($100,078.20)	54.09 %
10.2101.00.00.4 PENALTY DELINQUENT TAXES	$55,000.00	$32,166.39	($22,833.61)	58.48 %
10.2102.00.00.4 INTEREST DELINQUENT TAXES	$15,000.00	$12,487.96	($2,512.04)	83.25 %
10.2103.00.00.4 STATE ADMIN ALLOWANCE	$26,000.00	$0.00	($26,000.00)	0.00 %
TOTAL STATE/LOCAL PILOT	**$1,203,363.00**	**$1,075,904.97**	**($127,458.03)**	**89.41%**
10.22 PERMITS AND LICENSE REV				
10.2201.00.00.4 BUSINESS PERMITS/LICENSES	$9,000.00	$395.00	($8,605.00)	4.39 %
10.2202.00.00.4 DOG LICENSES	$3,000.00	$358.25	($2,641.75)	11.94 %
10.2203.00.00.4 BUILDING PERMITS/CODE SVC	$85,000.00	$25,584.35	($59,415.65)	30.10 %
10.2205.00.00.4 IMPACT FEES - PARK	$0.00	$0.00	$0.00	0.00 %
TOTAL PERMITS AND LICENSE REV	**$97,000.00**	**$26,337.60**	**($70,662.40)**	**27.15%**
10.23 INTERGOVERNMENTAL REV				
10.2301.00.00.4 GRANTS-POLICE FEDERAL EQUIP	$0.00	$0.00	$0.00	0.00 %
10.2301.00.01.4 GRANTS-POLICE FEDERAL	$0.00	$1,539.31	$1,539.31	0.00 %
10.2301.00.02.4 FEDERAL COPS GRANT	$0.00	$0.00	$0.00	0.00 %
10.2301.00.03.4 GRANTS-POLICE STATE	$0.00	$37,007.39	$37,007.39	0.00 %
10.2302.00.00.4 FEDERAL EMERGENCY MGT	$0.00	$0.00	$0.00	0.00 %
10.2302.00.03.4 GRANTS- PLANNING -FED STREET DESIGN	$0.00	$0.00	$0.00	0.00 %
10.2302.00.04.4 GRANTS-PLANNING-FED HISTORIC PRES	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.2303.00.00.4 STATE HIGHWAY AID	$217,900.00	$116,584.36	($101,315.64)	53.50 %
10.2304.00.00.4 STATE STATUTORY PAYMENT	$184,000.00	$184,000.00	$0.00	100.00 %
10.2305.00.00.4 CAPITAL FIRE MUTUAL AID	$316,793.00	$79,198.25	($237,594.75)	25.00 %
10.2310.00.00.4 ACT 60 REAPPRAISAL-STATE	$25,628.00	$0.00	($25,628.00)	0.00 %
10.2311.00.00.4 DPW GRANTS	$0.00	$0.00	$0.00	0.00 %
10.2311.00.01.4 DPW GRANT-RADIOS (PS)	$0.00	$0.00	$0.00	0.00 %
10.2313.00.00.4 SCHOOLS-RESOURCE OFFICER	$51,555.00	$25,777.25	($25,777.75)	50.00 %
10.2314.00.00.4 STATE GRANTS COM JUSTICE CTR	$176,991.00	$104,107.99	($72,883.01)	58.82 %
10.2314.00.01.4 State Grants-CJC Misc	$15,000.00	$7,500.00	($7,500.00)	50.00 %
10.2314.00.03.4 FED GRANTS COM JUSTICE CTR	$0.00	$0.00	$0.00	0.00 %
10.2314.00.05.4 CJC ACTV FEE REVENUE	$0.00	$0.00	$0.00	0.00 %
10.2315.00.00.4 FED/ST GRANTS- FIRE/EMERG	$0.00	$0.00	$0.00	0.00 %
10.2316.00.00.4 PLANNING GRANT REVENUE	$0.00	$0.00	$0.00	0.00 %
10.2316.00.03.4 ST AHS GRANT CJC COSA	$0.00	$0.00	$0.00	0.00 %
10.2316.00.04.4 ST GRANT CJC RE-ENTRY PRG	$106,099.00	$53,049.50	($53,049.50)	50.00 %
10.2318.00.00.4 STATE GRANTS - PLANNING	$0.00	$0.00	$0.00	0.00 %
10.2318.00.01.4 STATE GRANT-MP-2016-00029	$0.00	$0.00	$0.00	0.00 %
10.2320.00.00.4 STATE/FED GRANT - DPW EQUIP	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$1,093,966.00**	**$608,764.05**	**($485,201.95)**	**55.65%**
10.24 FEES & CHARGES FOR SERVICES				
10.2401.00.00.4 RECORDING DOCUMENTS	$55,000.00	$27,589.00	($27,411.00)	50.16 %
10.2402.00.00.4 CLERK/TREASURER DEPT FEES	$14,000.00	$7,640.50	($6,359.50)	54.58 %
10.2404.00.00.4 RECORDS RESTORATION FEE	$0.00	$3,124.00	$3,124.00	0.00 %
10.2406.00.00.4 PLANNING DEPARTMENT FEES	$20,000.00	$34,061.93	$14,061.93	170.31 %
10.2409.00.00.4 SALE OF GIS MATERIALS	$0.00	$0.00	$0.00	0.00 %
10.2411.00.00.4 PHOTOCOPIER MACHINE	$100.00	$108.35	$8.35	108.35 %
10.2413.00.00.4 AMBULANCE CALL CHARGES	$375,000.00	$193,523.23	($181,476.77)	51.61 %
10.2415.00.00.4 AMBULANCE CONTRACTS	$114,134.00	$114,134.00	$0.00	100.00 %
10.2416.00.00.4 POLICE - STATE	$9,500.00	$0.00	($9,500.00)	0.00 %
10.2417.00.00.4 OUTSIDE PAY POLICE & FIRE	$0.00	$0.00	$0.00	0.00 %
10.2417.00.01.4 "START" REIMB MONTP POLICE	$0.00	$0.00	$0.00	0.00 %
10.2417.00.02.4 OUTSIDE PAY POL-HOMELAND	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.2417.00.03.4 OUTSIDE PAY FIRE-HOMELAND	$0.00	$0.00	$0.00	0.00 %
10.2418.00.00.4 FIRE DEPT - MISC FEES	$0.00	$685.00	$685.00	0.00 %
10.2419.00.00.4 POLICE DEPT - MISC FEES	$3,000.00	$2,228.00	($772.00)	74.27 %
10.2420.00.00.4 STUMP DUMP	$2,500.00	$1,972.00	($528.00)	78.88 %
10.2420.10.00.4 TREE STUMPAGE REVENUE	$1,000.00	$435.00	($565.00)	43.50 %
10.2421.00.00.4 PUBLIC WORKS DEPT FEES	$15,000.00	$2,185.15	($12,814.85)	14.57 %
10.2422.00.00.4 CPR COURSE FEES	$2,000.00	$980.00	($1,020.00)	49.00 %
10.2423.00.00.4 CONSERVATION COMMISSION REVENUE	$0.00	$0.00	$0.00	0.00 %
10.2423.00.01.4 TREE MGMT WOOD SALES	$0.00	$0.00	$0.00	0.00 %
10.2424.00.00.4 MONTPELIER ALIVE	$2,600.00	$2,000.00	($600.00)	76.92 %
10.2425.00.00.4 COM JUSTICE CTR FEES	$14,601.00	$8,942.54	($5,658.46)	61.25 %
10.2425.00.01.4 CJC CONTRACT SVC RE-ENTRY	$13,878.00	$0.00	($13,878.00)	0.00 %
10.2425.00.02.4 COM JUSTICE REIMB OF EXP	$0.00	$0.00	$0.00	0.00 %
10.2425.00.03.4 CJC DONATIONS	$1,500.00	$2,500.00	$1,000.00	166.67 %
10.2425.00.04.4 RE-ENTRY PROGRAM REIMB	$0.00	$0.00	$0.00	0.00 %
10.2426.00.00.4 PARADE PERMIT FEES	$0.00	$0.00	$0.00	0.00 %
TOTAL FEES & CHARGES FOR SERVICES	**$643,813.00**	**$402,108.70**	**($241,704.30)**	**62.46%**
10.25 RENTS & COMMISSIONS/UTILITY FEES				
10.2502.00.00.4 MEMORIAL ROOM RENTAL	$500.00	$225.00	($275.00)	45.00 %
TOTAL RENTS & COMMISSIONS/UTILITY FEES	**$500.00**	**$225.00**	**($275.00)**	**45.00%**
10.260 FINES & FORFEITURES				
10.2601.00.00.4 POLICE FINES & FORFEITURE	$20,000.00	$7,145.50	($12,854.50)	35.73 %
10.2602.00.00.4 DRUG SEIZURE-FOR RESERVE	$0.00	$0.00	$0.00	0.00 %
10.2605.00.00.4 BUILDING/ZONING FINES	$0.00	$0.00	$0.00	0.00 %
TOTAL FINES & FORFEITURES	**$20,000.00**	**$7,145.50**	**($12,854.50)**	**35.73%**
10.261 EQUIPMENT/LAND REVENUE				
10.2610.00.00.4 WATER FUND EQUIPMENT XFER	$125,379.00	$125,379.00	$0.00	100.00 %
10.2610.00.02.4 SALE OF DPW RAP	$7,000.00	$8,300.00	$1,300.00	118.57 %
10.2611.00.00.4 SEWER FUND EQUIPMENT XFER	$161,119.00	$161,119.00	$0.00	100.00 %
10.2612.00.00.4 PARKING FUND EQUIP XFER	$12,603.00	$12,603.00	$0.00	100.00 %
10.2613.00.00.4 FUEL SALES	$47,000.00	$22,280.25	($24,719.75)	47.40 %

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.2614.00.00.4 SALE OF EQUIPMENT	$2,000.00	$2,690.00	$690.00	134.50 %
10.2614.00.01.4 SALE OF POLICE EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
10.2614.00.10.4 PROCEEDS LEASE/NOTES	$0.00	$0.00	$0.00	0.00 %
10.2614.00.11.4 SALE OF LAND	$0.00	$0.00	$0.00	0.00 %
10.2615.00.00.4 RENTAL OF EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
10.2616.00.00.4 MISC. REVENUE	$0.00	$0.00	$0.00	0.00 %
10.2617.00.00.4 MISC REIMB (FLEET REPAIR)	$25,000.00	$12,633.85	($12,366.15)	50.54 %
10.2619.00.00.4 USE OF EQUIPMENT FUND RES	$0.00	$0.00	$0.00	0.00 %
TOTAL EQUIPMENT/LAND REVENUE	**$380,101.00**	**$345,005.10**	**($35,095.90)**	**90.77%**
10.27 INTEREST/INVESTMENT REVENUE				
10.2700.00.00.4 INTEREST INCOME	$40,000.00	$38,927.43	($1,072.57)	97.32 %
TOTAL INTEREST/INVESTMENT REVENUE	**$40,000.00**	**$38,927.43**	**($1,072.57)**	**97.32%**
10.28 MISC REVENUE				
10.2801.00.00.4 MISCELLANEOUS REVENUE	$500.00	$7.05	($492.95)	1.41 %
10.2802.00.00.4 MISCELLANEOUS REIMB	$0.00	$2,126.81	$2,126.81	0.00 %
10.2802.00.01.4 INS. REIMB - OTHER DEPTS	$0.00	$0.00	$0.00	0.00 %
10.2802.00.02.4 INS. REIMB - DPW	$0.00	$268.00	$268.00	0.00 %
10.2802.00.03.4 INS. REIMB - POLICE	$0.00	$2,026.87	$2,026.87	0.00 %
10.2802.00.04.4 MISC. REIMB. - FIRE	$0.00	$0.00	$0.00	0.00 %
10.2802.00.05.4 INS.REIM - FLOOD MAY 2011	$0.00	$0.00	$0.00	0.00 %
10.2802.00.06.4 CVPSA DIRECTOR REIMB	$0.00	$0.00	$0.00	0.00 %
10.2803.00.00.4 POLICE CANINE -OTHER REVENUES	$0.00	$0.00	$0.00	0.00 %
10.2804.00.00.4 DONATIONS - FIRE/AMBULANCE RSV	$0.00	$500.00	$500.00	0.00 %
10.2804.00.01.4 DONATIONS- POLICE K-9	$0.00	$0.00	$0.00	0.00 %
10.2804.00.02.4 DONATIONS - POLICE	$0.00	$500.00	$500.00	0.00 %
10.2806.00.00.4 GRNT DRAWDWNS -TREE BOARD	$0.00	$0.00	$0.00	0.00 %
10.2807.00.00.4 W.C./S.T.D. WAGE REIMBURS	$5,000.00	$26,080.37	$21,080.37	521.61 %
10.2807.00.01.4 WC /STD REIMB - DPW	$5,000.00	$0.00	($5,000.00)	0.00 %
10.2807.00.02.4 WC /STD REIMB - POLICE	$0.00	$0.00	$0.00	0.00 %
10.2807.00.03.4 WC / STD REIMB FIRE	$0.00	$7,975.91	$7,975.91	0.00 %
10.2809.00.00.4 TREE BOARD DONATIONS/GRANTS	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.2810.00.00.4 PET WASTE DONATIONS	$0.00	$0.00	$0.00	0.00 %
10.2811.00.00.4 ENERGY SAVINGS INCENTIVE	$0.00	$0.00	$0.00	0.00 %
10.2813.00.00.4 RESERVE FIRE REVENUE	$0.00	$0.00	$0.00	0.00 %
10.2814.00.00.4 PROCEEDS FROM L.T. DEBT	$0.00	$0.00	$0.00	0.00 %
10.2816.00.00.4 CONNOR-INTEREST ON NOTE	$0.00	$0.00	$0.00	0.00 %
10.2817.00.00.4 USE OF CONNOR RESERVE	$0.00	$0.00	$0.00	0.00 %
10.2820.00.00.4 EMPLOYEE WELLNESS REVENUE	$6,000.00	$0.00	($6,000.00)	0.00 %
TOTAL MISC REVENUE	**$16,500.00**	**$39,485.01**	**$22,985.01**	**239.30%**
10.29 OPERATING TRANSFERS				
10.2901.00.00.4 ADMIN TRANSFER - WATER	$298,161.00	$298,161.00	$0.00	100.00 %
10.2902.00.00.4 ADMIN TRANSFER SEWER	$425,509.00	$425,509.00	$0.00	100.00 %
10.2903.00.00.4 ADMIN TRANSFER - PARKING	$59,274.00	$59,274.00	$0.00	100.00 %
10.2904.00.00.4 XFER FROM PARKS-TREE WARD	$0.00	$0.00	$0.00	0.00 %
10.2905.00.00.4 XFER FROM SENIOR CENTER	$0.00	$0.00	$0.00	0.00 %
10.2906.00.00.4 XFER FROM CJC PROF. SVCS ADMIN FEE	$7,500.00	$0.00	($7,500.00)	0.00 %
10.2907.00.00.4 XFER FROM FIRE RESERVE	$0.00	$0.00	$0.00	0.00 %
10.2909.00.00.4 TRANSFER FROM CDA	$4,000.00	$0.00	($4,000.00)	0.00 %
10.2909.00.01.4 XFER FROM PARKING-PLANNING COM DEV	$0.00	$0.00	$0.00	0.00 %
10.2909.00.03.4 XFER FROM DISTRICT ENERGY	$0.00	$0.00	$0.00	0.00 %
10.2909.00.04.4 XFER FROM CIP FOR PROJ MGMT	$50,000.00	$50,000.00	$0.00	100.00 %
10.2909.00.05.4 XFER FROM CIP CARR LOT RENT	$43,200.00	$43,200.00	$0.00	100.00 %
10.2909.00.06.4 XFER FROM CIP REIMB DPW STREETS	$0.00	$0.00	$0.00	0.00 %
10.2914.00.00.4 USE OF RECORDS RESERVE	$0.00	$0.00	$0.00	0.00 %
10.2916.00.00.4 USE OF GEN FUND BALANCE	$0.00	$0.00	$0.00	0.00 %
TOTAL OPERATING TRANSFERS	**$887,644.00**	**$876,144.00**	**($11,500.00)**	**98.70%**
TOTAL GENERAL FUND REVENUES	**$13,584,292.00**	**$12,632,275.22**	**($952,016.78)**	**92.99%**

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
10.3000 CITY COUNCIL				
10.3000.10.00.5 CITY COUNCIL SALARY & WAGES	$10,200.00	$5,100.00	$5,100.00	50.00 %
10.3000.15.02.5 CITY COUNCIL FICA/MEDICARE	$780.00	$390.18	$389.82	50.02 %
10.3000.20.00.5 CITY COUNCIL OFFICE SUPPLIES	$570.00	$0.00	$570.00	0.00 %
10.3000.20.01.5 CITY COUNCIL POSTAGE	$275.00	$48.76	$226.24	17.73 %
10.3000.30.00.5 CITY COUNCIL ADVERTISING	$4,000.00	$3,555.52	$444.48	88.89 %
10.3000.34.00.5 CITY COUNCIL COMMUNICATIONS	$1,200.00	$465.00	$735.00	38.75 %
10.3000.40.00.5 CITY COUNCIL DUES/SUBS/MTGS	$3,050.00	$78.74	$2,971.26	2.58 %
10.3000.56.00.5 CITY COUNCIL OTR PUR SRVC	$4,675.00	$0.00	$4,675.00	0.00 %
10.3000.56.01.5 CITY COUNCIL DONATIONS IN LIEU OF WAGES	$0.00	$0.00	$0.00	0.00 %
10.3000.62.00.5 CITY COUNCIL PRINT & BINDING	$4,340.00	($900.45)	$5,240.45	(20.75)%
10.3000.74.00.5 CITY COUNCIL TRAVEL/TRANS	$1,075.00	$536.63	$538.37	49.92 %
10.3000.79.00.5 CITY COUNCIL MISC	$1,400.00	$0.00	$1,400.00	0.00 %
10.3000.83.00.5 CITY COUNCIL MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
TOTAL CITY COUNCIL	**$31,565.00**	**$9,274.38**	**$22,290.62**	**29.38%**
10.3210 CITY MANAGER				
10.3210.10.00.5 CITY MGR SALARY & WAGES	$214,918.00	$121,452.24	$93,465.76	56.51 %
10.3210.11.00.5 CITY MGR OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.3210.15.01.5 CITY MGR DENTAL INS	$1,260.00	$597.18	$662.82	47.40 %
10.3210.15.02.5 CITY MGR FICA/MEDICARE	$15,558.00	$8,958.58	$6,599.42	57.58 %
10.3210.15.03.5 CITY MGR HEALTH INS	$35,408.00	$10,486.76	$24,921.24	29.62 %
10.3210.15.04.5 CITY MGR FLEX SPENDING ACCOUNT	$750.00	$451.00	$299.00	60.13 %
10.3210.15.05.5 CITY MGR LT CARE INS	$90.00	$44.33	$45.67	49.26 %
10.3210.15.07.5 CITY MGR CITY RETIREMENT	$26,701.00	$14,138.17	$12,562.83	52.95 %
10.3210.15.08.5 CITY MGR LIFE, STD, LTD INS	$2,227.00	$1,026.62	$1,200.38	46.10 %
10.3210.15.09.5 CITY MGR UNEMPLOYMENT INS	$375.00	$217.40	$157.60	57.97 %
10.3210.15.10.5 CITY MGR WORKERS' COMP	$653.00	$395.78	$257.22	60.61 %
10.3210.15.12.5 CITY MGR PARKING FEE	$1,800.00	$1,800.00	$0.00	100.00 %
10.3210.15.13.5 CITY MGR DEF COMP 401(A)	$9,814.00	$4,796.09	$5,017.91	48.87 %
10.3210.20.00.5 CITY MGR OFFICE SUPPLIES	$950.00	$129.45	$820.55	13.63 %
10.3210.20.01.5 CITY MGR POSTAGE	$300.00	$54.21	$245.79	18.07 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3210.30.00.5 CITY MGR ADVERTISING	$15,900.00	$14,545.99	$1,354.01	91.48 %
10.3210.34.00.5 CITY MGR COMMUNICATIONS	$28.00	$15.98	$12.02	57.07 %
10.3210.34.03.5 CITY MGR TELE CELL & PAGER	$600.00	$234.30	$365.70	39.05 %
10.3210.40.00.5 CITY MGR DUES/SUBS/MTGS	$13,665.00	$2,865.37	$10,799.63	20.97 %
10.3210.48.00.5 CITY MGR PROPERTY & LIAB INS	$3,527.00	$1,701.96	$1,825.04	48.26 %
10.3210.56.00.5 CITY MGR OTR PUR SRVC	$1,500.00	$0.00	$1,500.00	0.00 %
10.3210.58.00.5 CITY MGR VIDEO ARCHIVE SYS	$7,450.00	$0.00	$7,450.00	0.00 %
10.3210.61.00.5 CITY MGR LEGAL SERVICES	$55,000.00	$13,878.77	$41,121.23	25.23 %
10.3210.62.00.5 CITY MGR PRINT & BINDING	$50.00	$0.00	$50.00	0.00 %
10.3210.66.00.5 CITY MGR OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
10.3210.68.00.5 CITY MGR EQUIP REPAIR & MNT	$200.00	$0.00	$200.00	0.00 %
10.3210.70.00.5 CITY MGR COPIER	$505.00	$301.54	$203.46	59.71 %
10.3210.74.00.5 CITY MGR TRAVEL/TRANS	$6,000.00	$7,558.90	($1,558.90)	125.98 %
10.3210.74.01.5 CITY MGR TRANS-FUEL	$395.00	$0.00	$395.00	0.00 %
10.3210.79.00.5 CITY MGR MISC	$880.00	$27.92	$852.08	3.17 %
10.3210.83.00.5 CITY MGR MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3210.94.01.5 CITY MGR PENSION PRINCIPAL	$585.00	$574.00	$11.00	98.12 %
10.3210.95.01.5 CITY MGR PENSION INT EXP	$5,302.00	$2,662.21	$2,639.79	50.21 %
TOTAL CITY MANAGER	**$422,391.00**	**$208,914.75**	**$213,476.25**	**49.46%**
10.3400 CITY CLERK				
10.3400.10.00.5 CLERK SALARY & WAGES	$90,931.00	$45,472.44	$45,458.56	50.01 %
10.3400.11.00.5 CLERK OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.3400.15.01.5 CLERK DENTAL INS	$420.00	$337.87	$82.13	80.45 %
10.3400.15.02.5 CLERK FICA/MEDICARE	$6,300.00	$3,198.27	$3,101.73	50.77 %
10.3400.15.03.5 CLERK HEALTH INS	$22,661.00	$7,883.70	$14,777.30	34.79 %
10.3400.15.04.5 CLERK IRS FLEX SPENDING ACCOUNT	$250.00	$288.00	($38.00)	115.20 %
10.3400.15.05.5 CLERK LT CARE INS	$72.00	$0.00	$72.00	0.00 %
10.3400.15.07.5 CLERK CITY RETIREMENT	$6,683.00	$2,913.21	$3,769.79	43.59 %
10.3400.15.08.5 CLERK LIFE, STD, LTD INS	$1,331.00	$547.54	$783.46	41.14 %
10.3400.15.09.5 CLERK UNEMPLOYMENT INS	$229.00	$115.94	$113.06	50.63 %
10.3400.15.10.5 CLERK WORKERS' COMP	$264.00	$171.76	$92.24	65.06 %
10.3400.15.12.5 CLERK PARKING FEE	$1,080.00	$1,080.00	$0.00	100.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3400.20.00.5 CLERK OFFICE SUPPLIES	$2,000.00	$1,339.60	$660.40	66.98 %
10.3400.20.01.5 CLERK POSTAGE	$2,500.00	$1,017.05	$1,482.95	40.68 %
10.3400.23.00.5 CLERK SMALL TOOLS&EQP	$0.00	$588.50	($588.50)	0.00 %
10.3400.30.00.5 CLERK ADVERTISING	$1,000.00	$182.72	$817.28	18.27 %
10.3400.40.00.5 CLERK DUES/SUBS/MTGS	$2,500.00	$627.00	$1,873.00	25.08 %
10.3400.48.00.5 CLERK PROP & LIAB INS	$1,881.00	$907.70	$973.30	48.26 %
10.3400.51.00.5 CLERK REC RESTORATION	$0.00	$8,714.38	($8,714.38)	0.00 %
10.3400.60.00.5 CLERK PROF SVCS	$9,700.00	$3,613.42	$6,086.58	37.25 %
10.3400.68.00.5 CLERK EQUIP REP&MAINT	$0.00	$0.00	$0.00	0.00 %
10.3400.70.00.5 CLERK COPIER	$352.00	$160.83	$191.17	45.69 %
10.3400.70.01.5 CLERK COPIER PAPER	$0.00	$0.00	$0.00	0.00 %
10.3400.74.00.5 CLERK TRAVEL/TRANSP	$800.00	$742.15	$57.85	92.77 %
10.3400.83.00.5 CLERK MACH AND EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3400.94.01.5 CLERK PENSION PRINCIPAL	$608.00	$596.57	$11.43	98.12 %
10.3400.95.01.5 CLERK PENSION INT EXP	$5,514.00	$2,768.66	$2,745.34	50.21 %
TOTAL CITY CLERK	**$157,076.00**	**$83,267.31**	**$73,808.69**	**53.01%**
10.3420 FINANCE				
10.3420.10.00.5 FINANCE SALARIES & WAGES	$278,982.00	$143,631.52	$135,350.48	51.48 %
10.3420.11.00.5 FINANCE OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.3420.15.01.5 FINANCE DENTAL INSURANCE	$2,520.00	$1,018.09	$1,501.91	40.40 %
10.3420.15.02.5 FINANCE FICA/MEDICARE	$19,523.00	$10,411.12	$9,111.88	53.33 %
10.3420.15.03.5 FINANCE HEALTH INSURANCE	$58,777.00	$18,004.10	$40,772.90	30.63 %
10.3420.15.04.5 FINANCE FLEX SPENDING ACCOUNT	$1,085.00	$748.66	$336.34	69.00 %
10.3420.15.05.5 FINANCE LONG TERM CARE INS	$0.00	$11.44	($11.44)	0.00 %
10.3420.15.07.5 FINANCE CITY RETIREMENT	$20,505.00	$8,676.37	$11,828.63	42.31 %
10.3420.15.08.5 FINANCE LIFE, STD, LTD INS	$3,210.00	$1,446.82	$1,763.18	45.07 %
10.3420.15.09.5 FINANCE UNEMPLOYMENT INS	$552.00	$314.50	$237.50	56.97 %
10.3420.15.10.5 FINANCE WORKERS' COMP	$809.00	$466.60	$342.40	57.68 %
10.3420.15.12.5 FINANCE PARKING FEE	$3,084.00	$3,084.00	$0.00	100.00 %
10.3420.20.00.5 FINANCE OFFICE SUPPLIES	$5,500.00	$2,818.57	$2,681.43	51.25 %
10.3420.20.01.5 FINANCE POSTAGE	$7,000.00	$3,561.52	$3,438.48	50.88 %
10.3420.30.00.5 FINANCE ADVERTISING	$300.00	$0.00	$300.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3420.40.00.5 FINANCE DUES/SUBS/MTGS	$1,000.00	$0.00	$1,000.00	0.00 %
10.3420.41.00.5 FINANCE PROF DEV/TRAINING	$4,000.00	$414.00	$3,586.00	10.35 %
10.3420.48.00.5 FINANCE PROPERTY & LIAB INS	$5,103.00	$2,462.16	$2,640.84	48.25 %
10.3420.56.00.5 FINANCE OTH PUR SRVS	$0.00	$0.00	$0.00	0.00 %
10.3420.60.00.5 FINANCE PROF SVCS AUDIT/FS	$35,000.00	$22,725.00	$12,275.00	64.93 %
10.3420.60.01.5 FINANCE ACCNTING SFTWRE	$16,509.00	$14,368.77	$2,140.23	87.04 %
10.3420.60.02.5 FINANCE PROF SVCS ACCOUNT	$1,000.00	$763.88	$236.12	76.39 %
10.3420.68.00.5 FINANCE EQUIP REPAIR & MAINT	$500.00	$249.99	$250.01	50.00 %
10.3420.70.00.5 FINANCE COPIER	$805.00	$422.54	$382.46	52.49 %
10.3420.74.00.5 FINANCE TRAVEL/TRANSP	$500.00	$0.00	$500.00	0.00 %
10.3420.79.00.5 FINANCE MISC	$0.00	$0.00	$0.00	0.00 %
10.3420.83.00.5 FINANCE MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3420.94.01.5 FINANCE PENSION PRINCIPAL	$608.00	$596.57	$11.43	98.12 %
10.3420.95.01.5 FINANCE PENSION INT EXP	$5,514.00	$2,768.66	$2,745.34	50.21 %
TOTAL FINANCE	**$472,386.00**	**$238,964.88**	**$233,421.12**	**50.59%**
10.3423 TECHNOLOGY SERVICES				
10.3423.10.00.5 TECHNOLOGY SALARIES & WAGES	$50,868.00	$32,801.29	$18,066.71	64.48 %
10.3423.11.00.5 TECHNOLOGY OVERTIME	$3,744.00	$71.70	$3,672.30	1.92 %
10.3423.15.01.5 TECHNOLOGY DENTAL INS	$840.00	$209.82	$630.18	24.98 %
10.3423.15.02.5 TECHNOLOGY FICA/MEDICARE	$8,789.00	$2,493.24	$6,295.76	28.37 %
10.3423.15.03.5 TECHNOLOGY HEALTH INS	$28,326.00	$6,060.45	$22,265.55	21.40 %
10.3423.15.04.5 TECHNOLOGY FLEX SPENDING ACCOUNT	$500.00	$360.00	$140.00	72.00 %
10.3423.15.05.5 TECHNOLOGY LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.3423.15.07.5 TECHNOLOGY CITY RETIREMENT	$8,427.00	$2,383.29	$6,043.71	28.28 %
10.3423.15.08.5 TECHNOLOGY LIFE,STD,LTD INS	$1,479.00	$684.42	$794.58	46.28 %
10.3423.15.09.5 TECHNOLOGY UNEMPLOYMENT INS	$252.00	$144.92	$107.08	57.51 %
10.3423.15.10.5 TECHNOLOGY WORKERS' COMP	$329.00	$176.92	$152.08	53.78 %
10.3423.15.12.5 TECHNOLOGY PARKING FEE	$1,200.00	$1,200.00	$0.00	100.00 %
10.3423.20.00.5 TECHNOLOGY OFFICE SUPPLIES	$500.00	$47.88	$452.12	9.58 %
10.3423.20.01.5 TECHNOLOGY POSTAGE	$0.00	$0.00	$0.00	0.00 %
10.3423.23.00.5 TECHNOLOGY SMALL TOOLS&EQUIP	$3,300.00	$0.00	$3,300.00	0.00 %
10.3423.30.00.5 TECHNOLOGY ADVERTISING	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3423.34.00.5 TECHNOLOGY TELE BASIC SERVICE	$6,500.00	$7,310.44	($810.44)	112.47 %
10.3423.34.01.5 TECHNOLOGY TELE LONG DIST	$3,000.00	$841.01	$2,158.99	28.03 %
10.3423.34.02.5 TECHNOLOGY INTERNET WAN SVC	$35,000.00	$8,422.60	$26,577.40	24.06 %
10.3423.34.03.5 TECHNOLOGY TELE CELL & PAGER	$700.00	$277.72	$422.28	39.67 %
10.3423.34.05.5 CITY-WIDE WIRELESS SERVICE	$0.00	$0.00	$0.00	0.00 %
10.3423.40.00.5 TECHNOLOGY DUES/SUBS/MTGS	$0.00	$0.00	$0.00	0.00 %
10.3423.48.00.5 TECHNOLOGY PROPERTY&LIAB INS	$2,352.00	$1,134.64	$1,217.36	48.24 %
10.3423.56.00.5 TECHNOLOGY OTR PUR SRVC	$15,000.00	$6,947.44	$8,052.56	46.32 %
10.3423.60.00.5 TECHNOLOGY PROFESSIONAL SVC	$75,037.00	$45,894.50	$29,142.50	61.16 %
10.3423.63.00.5 CITY WEB SITE EXP	$5,400.00	$0.00	$5,400.00	0.00 %
10.3423.65.00.5 TECHNOLOGY RENTAL OF EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3423.68.00.5 TECHNOLOGY EQUIP REP & MAINT	$6,500.00	$716.93	$5,783.07	11.03 %
10.3423.70.00.5 TECHNOLOGY COPIER	$380.00	$201.03	$178.97	52.90 %
10.3423.74.00.5 TECHNOLOGY TRAVEL/TRANS	$200.00	$0.00	$200.00	0.00 %
10.3423.94.01.5 TECHNOLOGY PENSION PRINCIPAL	$468.00	$459.20	$8.80	98.12 %
10.3423.95.01.5 TECHNOLOGY PENSION INTEXP	$4,242.00	$2,129.97	$2,112.03	50.21 %
TOTAL TECHNOLOGY SERVICES	**$263,333.00**	**$120,969.41**	**$142,363.59**	**45.94%**
10.3430 PROPERTY ASSESSOR				
10.3430.10.00.5 ASSESSOR SALARIES & WAGES	$54,540.00	$28,604.40	$25,935.60	52.45 %
10.3430.11.00.5 ASSESSOR OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.3430.15.01.5 ASSESSOR DENTAL INS	$420.00	$209.82	$210.18	49.96 %
10.3430.15.02.5 ASSESSOR FICA/MEDICARE	$4,152.00	$2,153.87	$1,998.13	51.88 %
10.3430.15.03.5 ASSESSOR HEALTH INS	$14,163.00	$1,230.44	$12,932.56	8.69 %
10.3430.15.04.5 ASSESSOR FLEX SPENDING ACCOUNT	$250.00	$180.00	$70.00	72.00 %
10.3430.15.05.5 ASSESSOR LT CARE INS	$84.00	$41.86	$42.14	49.83 %
10.3430.15.07.5 ASSESSOR CITY RETIREMENT	$4,009.00	$1,573.19	$2,435.81	39.24 %
10.3430.15.08.5 ASSESSOR LIFE, STD, LTD INS	$736.00	$342.23	$393.77	46.50 %
10.3430.15.09.5 ASSESSOR UNEMPLOYMENT INS	$126.00	$72.46	$53.54	57.51 %
10.3430.15.10.5 ASSESSOR WORKERS' COMP	$159.00	$85.22	$73.78	53.60 %
10.3430.15.12.5 ASSESSOR PARKING FEE	$1,200.00	$1,200.00	$0.00	100.00 %
10.3430.20.00.5 ASSESSOR OFFICE SUPPLIES	$1,235.00	$276.27	$958.73	22.37 %
10.3430.20.01.5 ASSESSOR POSTAGE	$750.00	$89.53	$660.47	11.94 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3430.30.00.5 ASSESSOR ADVERTISING	$200.00	$0.00	$200.00	0.00 %
10.3430.40.00.5 ASSESSOR DUES/SUBS/MTGS	$2,115.00	$0.00	$2,115.00	0.00 %
10.3430.48.00.5 ASSESSOR PROPERTY &LIAB INS	$1,176.00	$567.32	$608.68	48.24 %
10.3430.56.00.5 ASSESSOR OTR PUR SRVC	$5,050.00	$0.00	$5,050.00	0.00 %
10.3430.56.01.5 ASSESSOR LICENSING/SOFTWARE FEES	$11,348.00	$10,835.00	$513.00	95.48 %
10.3430.60.00.5 ASSESSOR PROFESSIONAL SVC	$84,750.00	$41,756.00	$42,994.00	49.27 %
10.3430.60.01.5 ASSESSOR REAPPRAISAL SVCS	$0.00	$0.00	$0.00	0.00 %
10.3430.60.02.5 ASSESSOR REAPPRAISAL RESVE EXP	$0.00	$0.00	$0.00	0.00 %
10.3430.62.00.5 ASSESSOR PRINTING & BINDING	$0.00	$0.00	$0.00	0.00 %
10.3430.68.00.5 ASSESSOR EQUIP REPAIR & MAINT	$50.00	$0.00	$50.00	0.00 %
10.3430.70.00.5 ASSESSOR COPIER	$176.00	$100.52	$75.48	57.11 %
10.3430.74.00.5 ASSESSOR TRAVEL/TRANS	$0.00	$0.00	$0.00	0.00 %
10.3430.83.00.5 ASSESSOR MACHINERY & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3430.94.01.5 ASSESSOR PENSION PRINCIPAL	$234.00	$229.60	$4.40	98.12 %
10.3430.95.01.5 ASSESSOR PENSION INT EXP	$2,121.00	$1,064.98	$1,056.02	50.21 %
TOTAL PROPERTY ASSESSOR	**$189,044.00**	**$90,612.71**	**$98,431.29**	**47.93%**
10.3600 PLANNING & DEVELOPMENT				
10.3600.10.00.5 PLANNING SALARIES & WAGES	$241,268.00	$117,545.12	$123,722.88	48.72 %
10.3600.11.00.5 PLANNING OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.3600.15.01.5 PLANNING DENTAL INS	$1,680.00	$839.28	$840.72	49.96 %
10.3600.15.02.5 PLANNING FICA/MEDICARE	$17,541.00	$8,369.13	$9,171.87	47.71 %
10.3600.15.03.5 PLANNING HEALTH INS	$50,987.00	$18,727.63	$32,259.37	36.73 %
10.3600.15.04.5 PLANNING FLEX SPENDING ACCOUNT	$1,000.00	$685.00	$315.00	68.50 %
10.3600.15.05.5 PLANNING LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.3600.15.07.5 PLANNING CITY RETIREMENT	$17,733.00	$8,523.93	$9,209.07	48.07 %
10.3600.15.08.5 PLANNING LIFE, STD, LTD INS	$2,663.00	$1,231.96	$1,431.04	46.26 %
10.3600.15.09.5 PLANNING UNEMPLOYMENT INS	$453.00	$260.88	$192.12	57.59 %
10.3600.15.10.5 PLANNING WORKERS' COMP	$700.00	$356.74	$343.26	50.96 %
10.3600.15.12.5 PLANNING PARKING FEE	$2,400.00	$2,400.00	$0.00	100.00 %
10.3600.20.00.5 PLANNING OFFICE SUPPLIES	$2,000.00	$78.98	$1,921.02	3.95 %
10.3600.20.01.5 PLANNING POSTAGE	$2,000.00	$315.53	$1,684.47	15.78 %
10.3600.21.00.5 PLANNING OPERATING SUPPLIES	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3600.23.00.5 PLANNING SMALL TOOLS/EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3600.30.00.5 PLANNING ADVERTISING	$2,000.00	$1,251.18	$748.82	62.56 %
10.3600.34.03.5 PLANNING TELEPHONE CELL	$0.00	$0.00	$0.00	0.00 %
10.3600.40.00.5 PLANNING DUES/SUBS/MTGS	$1,500.00	$8,764.86	($7,264.86)	584.32 %
10.3600.41.00.5 PLANNING PROFESSIONAL DEV	$3,500.00	$1,338.87	$2,161.13	38.25 %
10.3600.48.00.5 PLANNING PROPERTY &LIAB INS	$4,233.00	$2,042.34	$2,190.66	48.25 %
10.3600.56.00.5 PLANNING OTR PUR SRVC	$14,793.00	$7,931.50	$6,861.50	53.62 %
10.3600.58.00.5 PLANNING WEB SITE MAINT	$0.00	$0.00	$0.00	0.00 %
10.3600.60.00.5 PLANNING PROFESSIONAL SVCS	$5,000.00	$0.00	$5,000.00	0.00 %
10.3600.60.02.5 PLANNING RE-ZONING CONTRACT SVS	$0.00	$0.00	$0.00	0.00 %
10.3600.61.00.5 PLANNING OTHER LEGAL SVCS	$0.00	$0.00	$0.00	0.00 %
10.3600.62.00.5 PLANNING PRINTING & BINDING	$300.00	$0.00	$300.00	0.00 %
10.3600.63.00.5 PLANNING MASTER PLAN UPDATE	$0.00	$300.00	($300.00)	0.00 %
10.3600.68.00.5 PLANNING EQUIP REPAIR&MAINT	$0.00	$0.00	$0.00	0.00 %
10.3600.70.00.5 PLANNING COPIER	$634.00	$361.86	$272.14	57.08 %
10.3600.74.00.5 PLANNING TRAVEL & TRANS	$500.00	$0.00	$500.00	0.00 %
10.3600.75.00.5 PLANNING CENTRAL VT ECONOMIC DEV	$3,000.00	$3,000.00	$0.00	100.00 %
10.3600.79.00.5 PLANNING MISC	$300.00	$0.00	$300.00	0.00 %
10.3600.83.00.5 PLANNING MACHINERY & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3600.85.00.5 PLANNING RE-ZONING GRANT EXP	$0.00	$2,172.98	($2,172.98)	0.00 %
10.3600.85.01.5 PLANNING FED STREET DESIGN GRANT	$0.00	$6,728.75	($6,728.75)	0.00 %
10.3600.85.02.5 PLANNING FED HISTORIC PRES GRANT	$0.00	$0.00	$0.00	0.00 %
10.3600.86.00.5 PLANNING STATE GRANT EXP	$0.00	$0.00	$0.00	0.00 %
10.3600.94.01.5 PLANNING PENSION PRINCIPAL	$1,099.00	$1,078.33	$20.67	98.12 %
10.3600.95.01.5 PLANNING PENSION INT EXP	$9,968.00	$5,005.07	$4,962.93	50.21 %
TOTAL PLANNING & DEVELOPMENT	**$387,252.00**	**$199,309.92**	**$187,942.08**	**51.47%**
10.3710 CITY HALL MAINT				
10.3710.10.00.5 CITY HALL SALARIES & WAGES	$61,894.00	$30,980.73	$30,913.27	50.05 %
10.3710.11.00.5 CITY HALL OVERTIME	$3,014.00	$83.31	$2,930.69	2.76 %
10.3710.15.01.5 CITY HALL DENTAL INS	$504.00	$251.68	$252.32	49.94 %
10.3710.15.02.5 CITY HALL FICA/MEDICARE	$6,659.00	$2,072.76	$4,586.24	31.13 %
10.3710.15.03.5 CITY HALL HEALTH INS	$16,996.00	$9,969.55	$7,026.45	58.66 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.3710.15.04.5 CITY HALL FLEX SPENDING ACCOUNT	$313.00	$216.00	$97.00	69.01 %
10.3710.15.05.5 CITY HALL LT CARE INS	$205.00	$12.35	$192.65	6.02 %
10.3710.15.07.5 CITY HALL CITY RETIREMENT	$4,771.00	$2,095.15	$2,675.85	43.91 %
10.3710.15.08.5 CITY HALL LIFE, STD, LTD INS	$883.00	$421.94	$461.06	47.78 %
10.3710.15.09.5 CITY HALL UNEMPLOYMENT INS	$183.00	$86.96	$96.04	47.52 %
10.3710.15.10.5 CITY HALL WORKERS' COMP	$6,292.00	$2,203.32	$4,088.68	35.02 %
10.3710.15.12.5 CITY HALL PARKING FEE	$720.00	$720.00	$0.00	100.00 %
10.3710.18.00.5 CITY HALL UNIFRMS/PROTECT CLOTHING	$400.00	$158.68	$241.32	39.67 %
10.3710.20.00.5 CITY HALL OFFICE SUPPLIES	$300.00	$160.04	$139.96	53.35 %
10.3710.21.00.5 CITY HALL OPERATING SUPPLY	$8,000.00	$2,260.51	$5,739.49	28.26 %
10.3710.21.01.5 CITY HALL SPRING/FALL PLANT	$200.00	$0.00	$200.00	0.00 %
10.3710.23.00.5 CITY HALL SMALL TOOLS&EQUIP	$600.00	$0.00	$600.00	0.00 %
10.3710.34.03.5 CITY HALL TELE CELL & PAGER	$800.00	$720.00	$80.00	90.00 %
10.3710.40.00.5 CITY HALL DUES/SUBS/MTGS	$0.00	$0.00	$0.00	0.00 %
10.3710.48.00.5 CITY HALL PROP & LIAB INS	$23,278.00	$11,613.14	$11,664.86	49.89 %
10.3710.48.01.5 CITY HALL XFER FRM POLICE ST	($13,000.00)	($13,600.00)	$600.00	104.62 %
10.3710.56.00.5 CITY HALL OTR PUR SRVC	$5,500.00	$4,170.00	$1,330.00	75.82 %
10.3710.60.00.5 CITY HALL PROFESSIONAL SVC	$30,504.00	$13,702.00	$16,802.00	44.92 %
10.3710.68.00.5 CITY HALL EQUIP REPAIR&MAINT	$1,200.00	$1,716.22	($516.22)	143.02 %
10.3710.69.00.5 CITY HALL BLDG REPAIR/MAINT	$14,000.00	$5,967.33	$8,032.67	42.62 %
10.3710.70.00.5 CITY HALL COPIER	$220.00	$124.64	$95.36	56.65 %
10.3710.70.01.5 CITY HALL COPIER PAPER	$0.00	$0.00	$0.00	0.00 %
10.3710.74.00.5 CITY HALL TRAVEL/TRANS	$100.00	$0.00	$100.00	0.00 %
10.3710.76.01.5 CITY HALL ELECTRIC	$27,000.00	$14,394.24	$12,605.76	53.31 %
10.3710.76.02.5 CITY HALL HEATING COST	$53,000.00	$16,354.65	$36,645.35	30.86 %
10.3710.76.03.5 CITY HALL TRASH REMOVAL	$4,500.00	$1,945.50	$2,554.50	43.23 %
10.3710.76.04.5 CITY HALL IN HOUSE UTILITIES	$3,200.00	$1,687.76	$1,512.24	52.74 %
10.3710.82.00.5 CITY HALL CAPITAL IMPROV	$0.00	$0.00	$0.00	0.00 %
10.3710.83.00.5 CITY HALL MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.3710.94.01.5 CITY HALL PENSION PRINCIPAL	$257.00	$252.17	$4.83	98.12 %
10.3710.95.01.5 CITY HALL PENSION INT EXP	$2,333.00	$1,171.43	$1,161.57	50.21 %
TOTAL CITY HALL MAINT	**$264,826.00**	**$111,912.06**	**$152,913.94**	**42.26%**

City of Montpelier
GENERAL FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4100 POLICE OPERATIONS				
10.4100.10.00.5 POLICE SALARY & WAGES	$1,038,544.00	$469,306.05	$569,237.95	45.19 %
10.4100.11.00.5 POLICE OVERTIME	$120,040.00	$50,434.07	$69,605.93	42.01 %
10.4100.15.01.5 POLICE DENTAL INS	$5,880.00	$2,840.31	$3,039.69	48.30 %
10.4100.15.02.5 POLICE FICA/MEDICARE	$83,499.00	$37,381.80	$46,117.20	44.77 %
10.4100.15.03.5 POLICE HEALTH INS	$206,924.00	$84,338.27	$122,585.73	40.76 %
10.4100.15.04.5 POLICE FLEX SPENDING ACCOUNT	$3,500.00	$2,633.00	$867.00	75.23 %
10.4100.15.05.5 POLICE LT CARE INS	$67.00	$23.53	$43.47	35.12 %
10.4100.15.07.5 POLICE CITY RETIREMENT	$85,156.00	$37,685.97	$47,470.03	44.26 %
10.4100.15.08.5 POLICE LIFE, STD, LTD INS	$10,094.00	$4,943.26	$5,150.74	48.97 %
10.4100.15.09.5 POLICE UNEMPLOYMENT INS	$1,727.00	$1,058.75	$668.25	61.31 %
10.4100.15.10.5 POLICE WORKERS' COMP	$47,851.00	$20,381.28	$27,469.72	42.59 %
10.4100.15.12.5 POLICE PARKING FEE	$4,212.00	$4,212.00	$0.00	100.00 %
10.4100.18.00.5 POLICE UNIFRMS/PROTECT CLOTH	$23,000.00	$9,132.62	$13,867.38	39.71 %
10.4100.19.00.5 POLICE TUITION REIMB/FIT TEST	$4,000.00	$0.00	$4,000.00	0.00 %
10.4100.20.00.5 POLICE OFFICE SUPPLIES	$3,750.00	$1,649.72	$2,100.28	43.99 %
10.4100.20.01.5 POLICE POSTAGE	$2,300.00	$338.71	$1,961.29	14.73 %
10.4100.21.00.5 POLICE OPERATING SUPPLIES	$18,800.00	$2,681.18	$16,118.82	14.26 %
10.4100.21.01.5 POLICE INTERNAL FLEET FUEL	$16,000.00	$8,010.22	$7,989.78	50.06 %
10.4100.30.00.5 POLICE ADVERTISING	$500.00	$0.00	$500.00	0.00 %
10.4100.40.00.5 POLICE DUES/SUBS/MTGS	$1,440.00	$969.81	$470.19	67.35 %
10.4100.41.00.5 POLICE TRAINING	$14,700.00	$4,347.43	$10,352.57	29.57 %
10.4100.48.00.5 POLICE PROPERTY & LIABI INS	$81,014.00	$40,707.50	$40,306.50	50.25 %
10.4100.56.00.5 POLICE OTR PUR SRVC	$10,500.00	$3,745.80	$6,754.20	35.67 %
10.4100.56.01.5 POLICE XFER TO CITY HALL CLEANING	$13,600.00	$13,600.00	$0.00	100.00 %
10.4100.60.00.5 POLICE PROFESSIONAL SVCS	$13,400.00	$736.00	$12,664.00	5.49 %
10.4100.62.00.5 POLICE PRINTING & BINDING	$200.00	$0.00	$200.00	0.00 %
10.4100.68.00.5 POLICE EQUIP REPAIR & MAINT	$34,156.00	$16,613.94	$17,542.06	48.64 %
10.4100.68.01.5 POLICE INTERNAL FLEET REP	$19,000.00	$6,454.76	$12,545.24	33.97 %
10.4100.69.00.5 POLICE BLDGS/GROUNDS MAIN	$200.00	$562.51	($362.51)	281.26 %
10.4100.70.00.5 POLICE COPIER	$2,530.00	$1,448.39	$1,081.61	57.25 %
10.4100.72.00.5 POLICE TAXES/LICENSE/REG	$150.00	$22.00	$128.00	14.67 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4100.74.00.5 POLICE TRAVEL/TRANS	$6,200.00	$1,796.39	$4,403.61	28.97 %
10.4100.76.01.5 POLICE ELECTRIC	$15,372.00	$8,612.36	$6,759.64	56.03 %
10.4100.76.02.5 POLICE HEATING COST	$13,200.00	$2,131.94	$11,068.06	16.15 %
10.4100.76.04.5 POLICE IN HOUSE UTILITIES	$1,105.00	$511.44	$593.56	46.28 %
10.4100.83.00.5 POLICE MACHINERY & EQUIP-FLOOD	$0.00	$0.00	$0.00	0.00 %
10.4100.83.01.5 POLICE EQUIP -DRUG SEIZURE RES	$0.00	$0.00	$0.00	0.00 %
10.4100.85.00.5 POLICE GRANT EXPENSE	$0.00	$0.00	$0.00	0.00 %
10.4100.94.01.5 POLICE PENSION PRINCIPAL	$3,709.00	$3,639.25	$69.75	98.12 %
10.4100.95.01.5 POLICE PENSION INTEREST EXP	$33,638.00	$16,890.10	$16,747.90	50.21 %
TOTAL POLICE OPERATIONS	**$1,939,958.00**	**$859,840.36**	**$1,080,117.64**	**44.32%**
10.4105 POLICE COMMUNICATIONS				
10.4105.10.00.5 POLICE COM SALARY & WAGES	$377,890.00	$186,685.21	$191,204.79	49.40 %
10.4105.11.00.5 POLICE COM OVERTIME	$51,878.00	$40,131.47	$11,746.53	77.36 %
10.4105.15.01.5 POLICE COM DENTAL INS	$2,940.00	$1,219.08	$1,720.92	41.47 %
10.4105.15.02.5 POLICE COM FICA/MEDICARE	$31,215.00	$16,782.01	$14,432.99	53.76 %
10.4105.15.03.5 POLICE COM HEALTH INS	$90,078.00	$28,796.27	$61,281.73	31.97 %
10.4105.15.04.5 POLICE COM FLEX SPENDING ACCOUNT	$1,750.00	$1,146.00	$604.00	65.49 %
10.4105.15.05.5 POLICE COM LT CARE INS	$0.00	$3.38	($3.38)	0.00 %
10.4105.15.07.5 POLICE COM CITY RETIREMENT	$31,588.00	$16,095.39	$15,492.61	50.95 %
10.4105.15.08.5 POLICE COM LIFE, STD, LTD INS	$5,454.00	$2,187.74	$3,266.26	40.11 %
10.4105.15.09.5 POLICE COM UNEMPLOYMENT INS	$933.00	$460.89	$472.11	49.40 %
10.4105.15.10.5 POLICE COM WORKERS' COMP	$17,613.00	$7,857.50	$9,755.50	44.61 %
10.4105.15.11.5 POLICE COM TUITION REIMB	$1,000.00	$0.00	$1,000.00	0.00 %
10.4105.15.12.5 POLICE COM PARKING FEE	$1,716.00	$1,716.00	$0.00	100.00 %
10.4105.18.00.5 POLICE COM UNIFRMS/PROT CLOTH	$2,100.00	$1,390.84	$709.16	66.23 %
10.4105.19.00.5 POLICE COM TUITION REIMB/FIT TEST	$0.00	$0.00	$0.00	0.00 %
10.4105.20.00.5 POLICE COM OFFICE SUPPLIES	$2,800.00	$294.53	$2,505.47	10.52 %
10.4105.20.01.5 POLICE COM POSTAGE	$50.00	$0.00	$50.00	0.00 %
10.4105.21.00.5 POLICE COM OPERATING SUPPLY	$3,100.00	$2,960.00	$140.00	95.48 %
10.4105.30.00.5 POLICE COM ADVERTISING	$800.00	$0.00	$800.00	0.00 %
10.4105.34.03.5 POLICE COM TELE CELL &PAGER	$8,400.00	$2,536.51	$5,863.49	30.20 %
10.4105.34.04.5 POLICE COMM TELE VLETS	$4,300.00	$0.00	$4,300.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4105.40.00.5 POLICE COM DUES/SUB/MTGS	$500.00	$92.00	$408.00	18.40 %
10.4105.41.00.5 POLICE COM TRAINING	$5,000.00	$2,066.00	$2,934.00	41.32 %
10.4105.48.00.5 POLICE COM PROP & LIABI INS	$7,478.00	$3,608.14	$3,869.86	48.25 %
10.4105.56.00.5 POLICE COM OTR PUR SRVC	$0.00	$0.00	$0.00	0.00 %
10.4105.62.00.5 POLICE COM PRINT & BINDING	$0.00	$0.00	$0.00	0.00 %
10.4105.68.00.5 POLICE COM EQUIP REP &MAINT	$26,150.00	$6,071.00	$20,079.00	23.22 %
10.4105.70.00.5 POLICE COM COPIER	$1,130.00	$643.28	$486.72	56.93 %
10.4105.74.00.5 POLICE COM TRAVEL/TRANS	$2,000.00	$1,285.29	$714.71	64.26 %
10.4105.83.00.5 POLICE COM MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.4105.85.00.5 POLICE COM FED/ST GRANT EXP	$0.00	$0.00	$0.00	0.00 %
10.4105.94.01.5 POLICE COM PENSION PRINCIPAL	$1,275.00	$1,251.02	$23.98	98.12 %
10.4105.95.01.5 POLICE COM PENSION INT EXP	$11,559.00	$5,803.93	$5,755.07	50.21 %
TOTAL POLICE COMMUNICATIONS	**$690,697.00**	**$331,083.48**	**$359,613.52**	**47.93%**
10.4150 OUTSIDE PAY PUBLIC SAFETY				
10.4150.10.00.5 OUTSIDE PAY SALARY & WAGES	$0.00	$53,150.02	($53,150.02)	0.00 %
10.4150.11.00.5 OUTSIDE PAY OVERTIME	$0.00	$6,877.29	($6,877.29)	0.00 %
10.4150.15.01.5 OUTSIDE PAY DENTAL INS	$0.00	$200.96	($200.96)	0.00 %
10.4150.15.02.5 OUTSIDE PAY FICA/MEDICARE	$0.00	$5,469.68	($5,469.68)	0.00 %
10.4150.15.03.5 OUTSIDE PAY POLICE HEALTH INS	$0.00	$7,393.75	($7,393.75)	0.00 %
10.4150.15.07.5 OUTSIDE PAY CITY RETIREMENT	$0.00	$3,236.26	($3,236.26)	0.00 %
TOTAL OUTSIDE PAY PUBLIC SAFETY	**$0.00**	**$76,327.96**	**($76,327.96)**	**0.00%**
10.4190 POLICE SCHOOL RESOURCE OFFICER				
10.4190.10.00.5 SCHOOL RES SALARY & WAGES	$72,821.00	$36,728.46	$36,092.54	50.44 %
10.4190.11.00.5 SCHOOL RES OVERTIME	$1,400.00	$69.39	$1,330.61	4.96 %
10.4190.15.01.5 SCHOOL RES DENTAL INS	$420.00	$209.72	$210.28	49.93 %
10.4190.15.02.5 SCHOOL RES FICA/MEDICARE	$5,709.00	$2,801.55	$2,907.45	49.07 %
10.4190.15.03.5 SCHOOL RES HEALTH INS	$14,163.00	$1,230.44	$12,932.56	8.69 %
10.4190.15.04.5 SCHOOL RES FLEX SPENDING ACCOUNT	$250.00	$180.00	$70.00	72.00 %
10.4190.15.05.5 SCHOOL RES LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.4190.15.07.5 SCHOOL RES CITY RETIREMENT	$5,455.00	$2,667.85	$2,787.15	48.91 %
10.4190.15.08.5 SCHOOL RES LIFE,STD,LTD INS	$736.00	$342.23	$393.77	46.50 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4190.15.09.5 SCHOOL RES UNEMPLOY INS	$127.00	$72.46	$54.54	57.06 %
10.4190.15.10.5 SCHOOL RES WORKERS' COMP	$3,149.00	$1,374.94	$1,774.06	43.66 %
10.4190.15.11.5 SCHOOL RES TUITION REIMB	$0.00	$0.00	$0.00	0.00 %
10.4190.18.00.5 SCHOOL RES UNIF/PROTECT CLOTH	$500.00	$0.00	$500.00	0.00 %
10.4190.20.01.5 SCHOOL RES POSTAGE	$0.00	$0.00	$0.00	0.00 %
10.4190.40.00.5 SCHOOL RES DUES/SUB/MTGS	$0.00	$0.00	$0.00	0.00 %
10.4190.48.00.5 SCHOOL RES PROP & LIAB INS	$1,176.00	$567.36	$608.64	48.24 %
10.4190.62.00.5 SCHOOL RES PRINT & BINDING	$0.00	$0.00	$0.00	0.00 %
10.4190.70.00.5 SCHOOL RES COPIER	$176.00	$100.52	$75.48	57.11 %
10.4190.74.00.5 SCHOOL RES TRAVEL/TRANS	$0.00	$0.00	$0.00	0.00 %
10.4190.79.00.5 SCHOOL RES MISC	$0.00	$0.00	$0.00	0.00 %
10.4190.94.01.5 SCHOOL RES PENSION PRINCIPAL	$234.00	$229.60	$4.40	98.12 %
10.4190.95.01.5 SCHOOL RES PENSION INT EXP	$2,121.00	$1,064.98	$1,056.02	50.21 %
TOTAL POLICE SCHOOL RESOURCE OFFICER	**$108,437.00**	**$47,639.50**	**$60,797.50**	**43.93%**
10.4200 COMMUNITY JUSTICE CENTER				
10.4200.10.00.5 JUSTICE CTR SALARY & WAGES	$129,226.00	$42,631.60	$86,594.40	32.99 %
10.4200.11.00.5 JUSTICE CTR OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.4200.15.01.5 JUSTICE CTR DENTAL INS	$785.00	$238.94	$546.06	30.44 %
10.4200.15.02.5 JUSTICE CTR FICA/MEDICARE	$10,276.00	$3,252.07	$7,023.93	31.65 %
10.4200.15.03.5 JUSTICE CTR HEALTH INS	$34,417.00	$4,069.88	$30,347.12	11.83 %
10.4200.15.04.5 JUSTICE CTR FLEX SPENDING ACCOUNT	$750.00	$438.00	$312.00	58.40 %
10.4200.15.05.5 JUSTICE CTR LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.4200.15.07.5 JUSTICE CTR CITY RETIREMENT	$10,160.00	$2,489.78	$7,670.22	24.51 %
10.4200.15.08.5 JUSTICE CTR LIFE, STD, LTD INS	$1,797.00	$587.77	$1,209.23	32.71 %
10.4200.15.09.5 JUSTICE CTR UNEMPLOYMENT INS	$308.00	$176.10	$131.90	57.18 %
10.4200.15.10.5 JUSTICE CTR WORKERS' COMP	$401.00	$142.88	$258.12	35.63 %
10.4200.15.12.5 JUSTICE CTR PARKING FEE	$1,770.00	$1,770.00	$0.00	100.00 %
10.4200.20.00.5 JUSTICE CTR OFFICE SUPPLY	$1,000.00	$185.88	$814.12	18.59 %
10.4200.20.01.5 JUSTICE CTR POSTAGE	$500.00	$236.39	$263.61	47.28 %
10.4200.21.00.5 JUSTICE CTR PROGRAM OPERATIONS	$500.00	$43.57	$456.43	8.71 %
10.4200.21.01.5 JUSTICE CTR ACTV EXPENSES	$0.00	$0.00	$0.00	0.00 %
10.4200.30.00.5 JUSTICE CTR ADVERTISING	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4200.40.00.5 JUSTICE CTR DUES/SUB/MTGS	$1,000.00	$883.78	$116.22	88.38 %
10.4200.41.00.5 JUSTICE CTR PROFESSIONAL DEV	$1,500.00	$400.00	$1,100.00	26.67 %
10.4200.48.00.5 JUSTICE CTR PROP & LIAB INS	$2,857.00	$1,378.58	$1,478.42	48.25 %
10.4200.56.00.5 JUSTICE CTR OTR PUR SRVC	$0.00	$60.00	($60.00)	0.00 %
10.4200.56.01.5 JUSTICE CTR VOLUNTEER SUPPORT	$500.00	$0.00	$500.00	0.00 %
10.4200.56.02.5 JUSTICE CTR MEDIATION SVC	$1,000.00	$0.00	$1,000.00	0.00 %
10.4200.60.00.5 JUSTICE CTR PROFESSIONAL SVC	$5,500.00	$0.00	$5,500.00	0.00 %
10.4200.62.00.5 JUSTICE CTR PRINT & BINDING	$0.00	$0.00	$0.00	0.00 %
10.4200.68.00.5 JUSTICE CTR EQUIP REP & MAINT	$0.00	$0.00	$0.00	0.00 %
10.4200.70.00.5 JUSTICE CTR COPIER	$238.00	$157.21	$80.79	66.05 %
10.4200.74.00.5 JUSTICE CTR TRAVEL & TRANS	$1,200.00	$294.79	$905.21	24.57 %
10.4200.94.01.5 JUSTICE CTR PENSION PRINCIPAL	$220.00	$215.86	$4.14	98.12 %
10.4200.95.01.5 JUSTICE CTR PENSION INT EXP	$1,993.00	$1,000.71	$992.29	50.21 %
TOTAL COMMUNITY JUSTICE CENTER	**$207,898.00**	**$60,653.79**	**$147,244.21**	**29.17%**
10.4205 RE-ENTRY PROGRAM				
10.4205.10.00.5 RE-ENTRY PROG SALARY & WAGES	$59,833.00	$51,833.73	$7,999.27	86.63 %
10.4205.11.00.5 RE-ENTRY PROG OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.4205.15.01.5 RE-ENTRY PROG DENTAL INS	$475.00	$390.52	$84.48	82.21 %
10.4205.15.02.5 RE-ENTRY PROG FICA/MEDICARE	$4,325.00	$3,768.72	$556.28	87.14 %
10.4205.15.03.5 RE-ENTRY PROG HEALTH INS	$13,809.00	$8,405.57	$5,403.43	60.87 %
10.4205.15.04.5 RE-ENTRY PROG FLEX SPENDING ACCOUNT	$250.00	$176.00	$74.00	70.40 %
10.4205.15.05.5 RE-ENTRY PROG LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.4205.15.07.5 RE-ENTRY PROG CITY RETIREMENT	$4,104.00	$3,355.64	$748.36	81.77 %
10.4205.15.08.5 RE-ENTRY PROG LIFE, STD, LTD INS	$723.00	$413.80	$309.20	57.23 %
10.4205.15.09.5 RE-ENTRY PROG UNEMPLOYMENT INS	$124.00	$70.66	$53.34	56.98 %
10.4205.15.10.5 RE-ENTRY PROG WORKERS' COMP	$162.00	$103.44	$58.56	63.85 %
10.4205.15.12.5 RE-ENTRY PROG PARKING FEE	$630.00	$630.00	$0.00	100.00 %
10.4205.20.00.5 RE-ENTRY PROG OFFICE SUPPLY	$500.00	$0.00	$500.00	0.00 %
10.4205.20.01.5 RE-ENTRY PROG POSTAGE	$30.00	$0.00	$30.00	0.00 %
10.4205.34.03.5 RE-ENTRY PROG TELE,CELL &PAGER	$1,300.00	$712.65	$587.35	54.82 %
10.4205.40.00.5 RE-ENTRY PROG DUES, SUB/MGT	$2,000.00	$128.56	$1,871.44	6.43 %
10.4205.41.00.5 RE-ENTRY PROG PROFESSIONAL DEV	$1,000.00	$100.00	$900.00	10.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4205.48.00.5 RE-ENTRY PROG PROP & LIAB INS	$1,152.00	$555.98	$596.02	48.26 %
10.4205.56.00.5 RE-ENTRY PROG VOLUNTEER SUPPORT	$1,000.00	$218.16	$781.84	21.82 %
10.4205.57.00.5 RE-ENTRY PROG OTHER CLIENT NEEDS	$2,000.00	$2,083.28	($83.28)	104.16 %
10.4205.60.00.5 RE-ENTRY PROG PROF SVC	$3,000.00	$260.00	$2,740.00	8.67 %
10.4205.66.00.5 RE-ENTRY PROG CLIENT HOUSING	$17,500.00	$14,578.64	$2,921.36	83.31 %
10.4205.70.00.5 RE-ENTRY PROG COPIER	$234.00	$126.62	$107.38	54.11 %
10.4205.74.00.5 RE-ENTRY PROG TRAVEL & TRANS	$2,000.00	$748.76	$1,251.24	37.44 %
10.4205.94.01.5 RE-ENTRY-PROG PENSION PRINCIPAL	$220.00	$215.86	$4.14	98.12 %
10.4205.95.01.5 RE-ENTRY PROG PENSION INT EXP	$1,994.00	$1,001.21	$992.79	50.21 %
10.4205.96.01.5 RE-ENTRY PROG WRITE-OFF TO RESERVE	$0.00	$0.00	$0.00	0.00 %
TOTAL RE-ENTRY PROGRAM	**$118,365.00**	**$89,877.80**	**$28,487.20**	**75.93%**
10.4500 FIRE AND E.M.S				
10.4500.10.00.5 FIRE EMS SALARY & WAGES	$1,002,026.00	$480,539.76	$521,486.24	47.96 %
10.4500.10.01.5 FIRE EMS CALL FORCE	$5,000.00	$1,485.00	$3,515.00	29.70 %
10.4500.11.00.5 FIRE EMS OVERTIME	$183,000.00	$107,338.53	$75,661.47	58.65 %
10.4500.15.01.5 FIRE EMS DENTAL INS	$7,140.00	$3,800.73	$3,339.27	53.23 %
10.4500.15.02.5 FIRE EMS FICA/MEDICARE	$86,861.00	$42,891.43	$43,969.57	49.38 %
10.4500.15.03.5 FIRE EMS HEALTH INS	$242,726.00	$87,942.69	$154,783.31	36.23 %
10.4500.15.04.5 FIRE EMS FLEX SPENDING ACCOUNT	$4,250.00	$3,109.00	$1,141.00	73.15 %
10.4500.15.05.5 FIRE EMS LT CARE INS	$55.00	$0.00	$55.00	0.00 %
10.4500.15.07.5 FIRE EMS CITY RETIREMENT	$87,099.00	$42,628.16	$44,470.84	48.94 %
10.4500.15.08.5 FIRE EMS LIFE, STD, LTD INS	$12,784.00	$5,903.13	$6,880.87	46.18 %
10.4500.15.09.5 FIRE EMS UNEMPLOYMENT INS	$2,188.00	$1,250.06	$937.94	57.13 %
10.4500.15.10.5 FIRE EMS WORKERS' COMP	$131,617.00	$67,358.22	$64,258.78	51.18 %
10.4500.15.12.5 FIRE EMS PARKING FEE	$3,150.00	$3,150.00	$0.00	100.00 %
10.4500.18.00.5 FIRE EMS UNIFRMS/PROT CLOTH	$24,000.00	$64.10	$23,935.90	0.27 %
10.4500.20.00.5 FIRE EMS OFFICE SUPPLY	$2,400.00	$1,088.00	$1,312.00	45.33 %
10.4500.20.01.5 FIRE EMS POSTAGE	$900.00	$485.64	$414.36	53.96 %
10.4500.21.00.5 FIRE EMS OPERATING SUPPLY	$22,500.00	$7,997.90	$14,502.10	35.55 %
10.4500.21.01.5 FIRE EMS INTERNAL FUEL FLEET	$7,628.00	$3,975.47	$3,652.53	52.12 %
10.4500.23.00.5 FIRE EMS SMALL TOOLS & EQUIP	$12,000.00	$1,825.82	$10,174.18	15.22 %
10.4500.30.00.5 FIRE EMS ADVERTISING	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4500.34.00.5 FIRE EMS TELE BASIC SVC	$0.00	$0.00	$0.00	0.00 %
10.4500.34.03.5 FIRE EMS TELE CELL & PAGER	$1,400.00	$631.23	$768.77	45.09 %
10.4500.34.04.5 FIRE EMS COM OTHER	$1,500.00	$0.00	$1,500.00	0.00 %
10.4500.40.00.5 FIRE EMS DUES/SUB/MTGS	$3,500.00	$849.99	$2,650.01	24.29 %
10.4500.41.00.5 FIRE EMS TRAINING	$4,000.00	$1,421.87	$2,578.13	35.55 %
10.4500.48.00.5 FIRE EMS PROP & LIAB INS	$32,903.00	$16,096.74	$16,806.26	48.92 %
10.4500.50.00.5 FIRE EMS FIRE EQUIP RSV EXP	$0.00	$0.00	$0.00	0.00 %
10.4500.56.00.5 FIRE EMS OTR PUR SRVC	$5,000.00	$1,604.79	$3,395.21	32.10 %
10.4500.60.00.5 FIRE EMS PROFESSIONAL SVCS	$0.00	$1,749.18	($1,749.18)	0.00 %
10.4500.61.00.5 FIRE EMS LEGAL	$0.00	$0.00	$0.00	0.00 %
10.4500.62.00.5 FIRE EMS PRINTING & BINDING	$0.00	$0.00	$0.00	0.00 %
10.4500.66.00.5 FIRE EMS OTHER RENTALS	$500.00	$0.00	$500.00	0.00 %
10.4500.68.00.5 FIRE EMS EQUIP REPAIR & MAINT	$12,000.00	$4,457.94	$7,542.06	37.15 %
10.4500.68.01.5 FIRE EMS INTERNAL FLEET REPAIR	$15,000.00	$8,216.43	$6,783.57	54.78 %
10.4500.68.05.5 FIRE EMS EQUIP SERVICE CONTRACTS	$15,000.00	$9,515.76	$5,484.24	63.44 %
10.4500.69.00.5 FIRE EMS BLDG/GROUNDS REPAIR/MAINT	$3,500.00	$3,887.51	($387.51)	111.07 %
10.4500.70.00.5 FIRE EMS COPIER	$3,040.00	$1,733.91	$1,306.09	57.04 %
10.4500.74.00.5 FIRE EMS TRAVEL/TRANSPORTATION	$750.00	$0.00	$750.00	0.00 %
10.4500.75.00.5 FIRE EMS LEASE PURCHASE	$0.00	$0.00	$0.00	0.00 %
10.4500.75.01.5 FIRE EMS AMBULANCE LEASE PAYMENT	$0.00	$0.00	$0.00	0.00 %
10.4500.76.01.5 FIRE EMS ELECTRIC	$8,000.00	$3,674.04	$4,325.96	45.93 %
10.4500.76.03.5 FIRE EMS TRASH REMOVAL	$0.00	$0.00	$0.00	0.00 %
10.4500.76.04.5 FIRE EMS IN HOUSE UTILITIES	$2,500.00	$1,643.52	$856.48	65.74 %
10.4500.76.05.5 FIRE EMS PROPANE	$0.00	$201.95	($201.95)	0.00 %
10.4500.83.00.5 FIRE EMS MACHINERY & EQUIPMENT	$0.00	$280.25	($280.25)	0.00 %
10.4500.85.00.5 FIRE EMS FED/STATE GRANT EXPENSE	$0.00	$0.00	$0.00	0.00 %
10.4500.90.00.5 FIRE EMS PRINCIPAL PAYMENTS	$0.00	$0.00	$0.00	0.00 %
10.4500.91.00.5 FIRE EMS INTEREST PAYMENTS	$0.00	$0.00	$0.00	0.00 %
10.4500.94.01.5 FIRE PENSION PRINCIPAL	$4,607.00	$4,520.36	$86.64	98.12 %
10.4500.95.01.5 FIRE EMS PENSION INTEREST EXP	$41,782.00	$20,979.32	$20,802.68	50.21 %
TOTAL FIRE AND E.M.S	**$1,992,306.00**	**$944,298.43**	**$1,048,007.57**	**47.40%**

10.4600 BLDG CODE & HEALTH ENFORCEMENT

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4600.10.00.5 BLDG HLTH ENF SALARY & WAGES	$57,442.00	$29,036.00	$28,406.00	50.55 %
10.4600.11.00.5 BLDG HLTH ENF OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.4600.15.01.5 BLDG HLTH ENF DENTAL INS	$420.00	$209.82	$210.18	49.96 %
10.4600.15.02.5 BLDG HLTH ENF FICA/MCARE	$4,062.00	$2,005.09	$2,056.91	49.36 %
10.4600.15.03.5 BLDG HLTH ENF HLTH INS	$14,163.00	$8,624.19	$5,538.81	60.89 %
10.4600.15.04.5 BLDG HLTH ENF FLEX SPENDING ACCOUNT	$250.00	$180.00	$70.00	72.00 %
10.4600.15.05.5 BLDG HLTH ENF LT CARE INS	$0.00	$0.00	$0.00	0.00 %
10.4600.15.07.5 BLDG HLTH ENF CITY RETIREMENT	$4,222.00	$2,105.11	$2,116.89	49.86 %
10.4600.15.08.5 BLDG HLTH ENF LIFE,STD,LTD INS	$741.00	$342.22	$398.78	46.18 %
10.4600.15.09.5 BLDG HLTH ENF UNEMPLOYMENT INS	$127.00	$72.46	$54.54	57.06 %
10.4600.15.10.5 BLDG HLTH ENF WORKERS' COMP	$1,987.00	$88.90	$1,898.10	4.47 %
10.4600.15.12.5 BLDG HLTH ENF PARKING FEE	$600.00	$600.00	$0.00	100.00 %
10.4600.20.00.5 BLDG HLTH ENF OFFICE SUPPLY	$600.00	$0.00	$600.00	0.00 %
10.4600.20.01.5 BLDG HLTH ENF POSTAGE	$400.00	$60.39	$339.61	15.10 %
10.4600.21.00.5 BLDG HLTH ENF SUPPLY	$0.00	$0.00	$0.00	0.00 %
10.4600.30.00.5 BLDG HLTH ENF ADVERTISING	$100.00	$0.00	$100.00	0.00 %
10.4600.34.03.5 BLDG HLTH ENF TELE CELL & PAGER	$620.00	$268.21	$351.79	43.26 %
10.4600.40.00.5 BLDG HLTH ENF DUES/SUBS/MTGS	$2,100.00	$0.00	$2,100.00	0.00 %
10.4600.48.00.5 BLDG HLTH ENF PROP & LIAB INS	$1,176.00	$567.32	$608.68	48.24 %
10.4600.56.00.5 BLDG HLTH ENF PURCH SRVS	$500.00	$0.00	$500.00	0.00 %
10.4600.60.00.5 BLDG HLTH ENF SVC	$0.00	$0.00	$0.00	0.00 %
10.4600.70.00.5 BLDG HLTH ENF COPIER	$176.00	$100.52	$75.48	57.11 %
10.4600.74.00.5 BLDG HLTH ENF TRAVEL/TRANS	$750.00	$104.86	$645.14	13.98 %
10.4600.83.00.5 BLDG HLTH ENF EQUIP	$200.00	$0.00	$200.00	0.00 %
10.4600.94.01.5 BLDG HLTH ENF PENSION PRINCIPAL	$234.00	$229.60	$4.40	98.12 %
10.4600.95.01.5 BLDG HLTH ENF PENSION INT EXP	$2,121.00	$1,064.98	$1,056.02	50.21 %
TOTAL BLDG CODE & HEALTH ENFORCEMENT	**$92,991.00**	**$45,659.67**	**$47,331.33**	**49.10%**
10.4700 EMERGENCY MANAGEMENT				
10.4700.20.00.5 EMERG MGT OFFICE SUPPLY	$0.00	$0.00	$0.00	0.00 %
10.4700.21.00.5 EMERG MGT OPERATING SUPPLY	$0.00	$0.00	$0.00	0.00 %
10.4700.22.00.5 EMERG MGT FLOOD SUPPLY	$0.00	$0.00	$0.00	0.00 %
10.4700.34.00.5 EMERG MGT FLOOD COM	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.4700.34.03.5 EMERG MGT TELE CELL &PAGER	$0.00	$0.00	$0.00	0.00 %
10.4700.40.00.5 EMERG MGT DUES/SUB/MTGS	$0.00	$0.00	$0.00	0.00 %
10.4700.41.00.5 EMERG MGT TRAINING EXERCISE	$0.00	$0.00	$0.00	0.00 %
10.4700.48.00.5 EMERG MGT PROP & LIAB INS	$0.00	$0.00	$0.00	0.00 %
10.4700.56.00.5 EMERG MGT FLOOD OTR PUR SRVC	$0.00	$0.00	$0.00	0.00 %
10.4700.66.00.5 EMERG MGT EQUIP REP & MAINT	$0.00	$0.00	$0.00	0.00 %
10.4700.68.00.5 EMERG MGT FLOOD EQUIP RENTAL	$6,000.00	$1,500.00	$4,500.00	25.00 %
10.4700.74.00.5 EMERG MGT TRAVEL/TRANS	$0.00	$0.00	$0.00	0.00 %
10.4700.83.00.5 EMERG MGT EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
10.4700.95.01.5 EMERG MGT PENSION INT EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL EMERGENCY MANAGEMENT	**$6,000.00**	**$1,500.00**	**$4,500.00**	**25.00%**
10.5100 DPW STREETS				
10.5100.10.00.5 DPW ST SALARY & WAGES	$539,863.00	$252,705.91	$287,157.09	46.81 %
10.5100.11.00.5 DPW ST OVERTIME	$60,254.00	$23,989.69	$36,264.31	39.81 %
10.5100.15.01.5 DPW ST DENTAL INS	$4,620.00	$2,081.00	$2,539.00	45.04 %
10.5100.15.02.5 DPW ST FICA/MEDICARE	$42,541.00	$19,826.26	$22,714.74	46.61 %
10.5100.15.03.5 DPW ST HEALTH INS	$157,329.00	$60,181.18	$97,147.82	38.25 %
10.5100.15.04.5 DPW ST FLEX SPENDING ACCOUNT	$2,750.00	$2,002.00	$748.00	72.80 %
10.5100.15.05.5 DPW ST- LT CARE INS	$386.00	$24.70	$361.30	6.40 %
10.5100.15.07.5 DPW ST CITY RETIREMENT	$44,109.00	$18,564.89	$25,544.11	42.09 %
10.5100.15.08.5 DPW ST LIFE, STD, LTD INS	$8,225.00	$3,694.49	$4,530.51	44.92 %
10.5100.15.09.5 DPW ST UNEMPLOYMENT INS	$1,408.00	$804.25	$603.75	57.12 %
10.5100.15.10.5 DPW ST WORKERS' COMP	$38,862.00	$19,020.46	$19,841.54	48.94 %
10.5100.15.12.5 DPW ST PARKING FEE	$1,208.00	$1,208.00	$0.00	100.00 %
10.5100.18.00.5 DPW ST UNIFRMS/PROT CLOTHING	$6,700.00	$2,999.53	$3,700.47	44.77 %
10.5100.20.00.5 DPW ST OFFICE SUPPLY	$2,400.00	$732.72	$1,667.28	30.53 %
10.5100.20.01.5 DPW ST POSTAGE	$200.00	$36.52	$163.48	18.26 %
10.5100.21.00.5 DPW ST OPERATING SUPPLY	$42,800.00	$20,769.81	$22,030.19	48.53 %
10.5100.21.01.5 DPW ST SALT-OPER SUPPLY	$155,000.00	$37,393.87	$117,606.13	24.13 %
10.5100.21.02.5 DPW ST SAND-OPER SUPPLY	$4,800.00	$4,784.00	$16.00	99.67 %
10.5100.21.03.5 DPW ST BITUMINOUS MAT-SUMMER	$38,320.00	$26,645.91	$11,674.09	69.54 %
10.5100.21.04.5 DPW ST BITUMINOUS MAT-WINTER	$5,000.00	$949.48	$4,050.52	18.99 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.5100.21.05.5 DPW ST CONCRETE	$5,000.00	$0.00	$5,000.00	0.00 %
10.5100.23.00.5 DPW ST SMALL TOOLS & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.5100.30.00.5 DPW ST ADVERTISING	$1,300.00	$1,085.56	$214.44	83.50 %
10.5100.34.03.5 DPW ST CELL PHONE & PAGER	$4,952.00	$2,565.10	$2,386.90	51.80 %
10.5100.34.04.5 DPW ST COMMUNICATIONS	$0.00	$0.00	$0.00	0.00 %
10.5100.40.00.5 DPW ST DUES/SUB/MTGS	$3,550.00	$3,483.66	$66.34	98.13 %
10.5100.48.00.5 DPW ST PROP & LIAB INS	$28,136.00	$13,839.74	$14,296.26	49.19 %
10.5100.56.00.5 DPW ST OTR PUR SRVC	$29,644.00	$26,985.56	$2,658.44	91.03 %
10.5100.56.01.5 DPW ST BRIDGE MAINTENANCE	$5,000.00	$10,000.00	($5,000.00)	200.00 %
10.5100.56.02.5 DPW ST CRACK SEAL MAINT	$0.00	$0.00	$0.00	0.00 %
10.5100.56.03.5 DPW ST ROADSIDE MOWING	$1,000.00	$0.00	$1,000.00	0.00 %
10.5100.56.04.5 DPW ST- ST LIGHT LEASES/SVC CHG	$81,000.00	$41,467.39	$39,532.61	51.19 %
10.5100.56.05.5 DPW ST PAVEMT MARKING	$17,000.00	$13,055.76	$3,944.24	76.80 %
10.5100.56.08.5 DPW STREETS PUR SRV WATER FD	$0.00	$0.00	$0.00	0.00 %
10.5100.56.09.5 DPW STREETS PUR SRV SEWER FD	$0.00	$0.00	$0.00	0.00 %
10.5100.60.00.5 DPW ST PROFESSIONAL SVC	$4,160.00	$1,398.74	$2,761.26	33.62 %
10.5100.60.01.5 DPW ST PROF SVC ELM ST SLIDE	$0.00	$0.00	$0.00	0.00 %
10.5100.62.00.5 DPW ST PRINT & BINDING	$600.00	$733.74	($133.74)	122.29 %
10.5100.66.00.5 DPW ST OTHER RENTALS	$12,000.00	$1,453.50	$10,546.50	12.11 %
10.5100.67.00.5 DPW ST STREET MAINT	$5,000.00	$0.00	$5,000.00	0.00 %
10.5100.68.00.5 DPW ST EQUIP MAINT-INACTIVE FY17	$0.00	$0.00	$0.00	0.00 %
10.5100.68.02.5 DPW ST STREET LIGHTS REPAIRS	$6,000.00	$3,162.21	$2,837.79	52.70 %
10.5100.68.03.5 DPW ST TRAFFIC SIGNAL REPAIRS	$3,000.00	$2.84	$2,997.16	0.09 %
10.5100.70.00.5 DPW ST COPIER	$1,903.00	$1,078.63	$824.37	56.68 %
10.5100.70.01.5 DPW ST COPIER PAPER	$0.00	$0.00	$0.00	0.00 %
10.5100.72.00.5 DPW ST TAXES/LICENSE/REG	$2,500.00	$2.00	$2,498.00	0.08 %
10.5100.74.00.5 DPW ST TRAVEL/TRANSP	$1,500.00	$299.61	$1,200.39	19.97 %
10.5100.76.01.5 DPW ST ELECTRIC	$20,441.00	$22,098.84	($1,657.84)	108.11 %
10.5100.76.03.5 DPW ST TRASH REMOVAL	$3,500.00	$1,335.31	$2,164.69	38.15 %
10.5100.79.00.5 DPW ST MISC	$0.00	$0.00	$0.00	0.00 %
10.5100.83.00.5 DPW ST MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.5100.94.01.5 DPW ST PENSION PRINCIPAL	$3,207.00	$3,146.69	$60.31	98.12 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.5100.95.01.5 DPW ST PENSION INT EXP	$29,111.00	$14,617.03	$14,493.97	50.21 %
TOTAL DPW STREETS	**$1,426,279.00**	**$660,226.58**	**$766,052.42**	**46.29%**
10.5300 DPW FLEET OPERATIONS				
10.5300.10.00.5 DPW FLEET OPS SALARY & WAGES	$150,699.00	$74,423.83	$76,275.17	49.39 %
10.5300.11.00.5 DPW FLEET OPS OVERTIME	$9,211.00	$2,701.44	$6,509.56	29.33 %
10.5300.15.01.5 DPW FLEET OPS DENTAL INS	$1,260.00	$572.86	$687.14	45.47 %
10.5300.15.02.5 DPW FLEET OPS FICA/MEDICARE	$11,688.00	$5,678.81	$6,009.19	48.59 %
10.5300.15.03.5 DPW FLEET OPS HEALTH INS	$38,665.00	$13,610.89	$25,054.11	35.20 %
10.5300.15.04.5 DPW FLEET OPS FLEX SPENDING ACCOUNT	$750.00	$492.00	$258.00	65.60 %
10.5300.15.05.5 DPW FLEET OPS LT CARE INS	$64.00	$28.60	$35.40	44.69 %
10.5300.15.07.5 DPW FLEET OPS CITY RETIREMENT	$11,753.00	$5,147.29	$6,605.71	43.80 %
10.5300.15.08.5 DPW FLEET OPS LIFE, STD, LTD INS	$2,023.00	$934.23	$1,088.77	46.18 %
10.5300.15.09.5 DPW FLEET OPS UNEMPLOYMENT INS	$346.00	$197.84	$148.16	57.18 %
10.5300.15.10.5 DPW FLEET OPS WORKERS' COMP	$10,508.00	$5,240.20	$5,267.80	49.87 %
10.5300.15.12.5 DPW FLEET OPS PARKING FEE	$144.00	$144.00	$0.00	100.00 %
10.5300.18.00.5 DPW FLEET OPS PROT CLOTHING	$5,000.00	$1,713.03	$3,286.97	34.26 %
10.5300.20.00.5 DPW FLEET OPS OFFICE SUPPLY	$250.00	$24.95	$225.05	9.98 %
10.5300.20.01.5 DPW FLEET OPS POSTAGE	$0.00	$12.07	($12.07)	0.00 %
10.5300.21.00.5 DPW FLEET OPS OPERATING SUPPLY	$140,000.00	$51,128.04	$88,871.96	36.52 %
10.5300.21.01.5 DPW FLEET OPS INT FUEL REIMB	($24,000.00)	($11,985.69)	($12,014.31)	49.94 %
10.5300.21.02.5 DPW FLEET OPS OIL &ANTI-FREEZE	$3,750.00	$3,210.95	$539.05	85.63 %
10.5300.23.00.5 DPW FLEET OPS SMALL TOOLS & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.5300.23.01.5 DPW FLEET OPS STOCKROOM EQUIP	$3,000.00	$0.00	$3,000.00	0.00 %
10.5300.23.02.5 DPW FLEET OPS SMALL TOOLS	$3,500.00	$1,004.39	$2,495.61	28.70 %
10.5300.23.03.5 DPW FLEET OPS SMALL EQUIPMENT	$2,500.00	$750.00	$1,750.00	30.00 %
10.5300.30.00.5 DPW FLEET OPS ADVERTISING	$250.00	$0.00	$250.00	0.00 %
10.5300.34.04.5 DPW FLEET OPS COMMUNICATIONS	$3,750.00	$1,768.35	$1,981.65	47.16 %
10.5300.38.00.5 DPW FLEET OPS DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
10.5300.40.00.5 DPW FLEET OPS DUES/SUB/MTGS	$250.00	$0.00	$250.00	0.00 %
10.5300.48.00.5 DPW FLEET OPS PROP & LIAB INS	$28,328.00	$14,107.78	$14,220.22	49.80 %
10.5300.60.00.5 DPW FLEET OPS PROFESSIONAL SVC	$500.00	$295.50	$204.50	59.10 %
10.5300.68.00.5 DPW FLEET OPS VEH/EQUIP MAINT	$149,000.00	$61,813.70	$87,186.30	41.49 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.5300.68.01.5 DPW FLEET OPS INTNL REP REIMB	($25,000.00)	($9,849.58)	($15,150.42)	39.40 %
10.5300.70.00.5 DPW FLEET OPS COPIER	$481.00	$274.41	$206.59	57.05 %
10.5300.70.01.5 DPW FLEET OPS COPIER PAPER	$0.00	$0.00	$0.00	0.00 %
10.5300.72.00.5 DPW FLEET OPS TAXES/LIC/REG	$300.00	$197.00	$103.00	65.67 %
10.5300.74.00.5 DPW FLEET OPS TRAVEL/TRANS	$50.00	$0.00	$50.00	0.00 %
10.5300.83.00.5 DPW FLEET OPS MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
10.5300.85.00.5 DPW FLEET OPS FED/ST GRANT EXP	$0.00	$0.00	$0.00	0.00 %
10.5300.94.01.5 DPW FLEET PENSION PRINCIPAL	$690.00	$677.02	$12.98	98.12 %
10.5300.95.01.5 DPW FLEET OPS PENSION INT EXP	$6,257.00	$3,141.73	$3,115.27	50.21 %
TOTAL DPW FLEET OPERATIONS	**$535,967.00**	**$227,455.64**	**$308,511.36**	**42.44%**
10.5310 DPW BUILDING OPERATIONS				
10.5310.21.00.5 DPW BLDG OPS OPERATING SUPPLY	$2,000.00	$1,393.61	$606.39	69.68 %
10.5310.23.00.5 DPW BLDG OPS SMALL TOOLS &EQUIP	$0.00	$0.00	$0.00	0.00 %
10.5310.34.00.5 DPW BLDG OPS COM	$0.00	$0.00	$0.00	0.00 %
10.5310.56.00.5 DPW BLDG OPS OTR PUR SRVC	$9,500.00	$3,562.50	$5,937.50	37.50 %
10.5310.69.00.5 DPW BLDG OPS BLDG/GRNDS MAINT	$15,500.00	$9,158.99	$6,341.01	59.09 %
10.5310.72.00.5 DPW BLDG OPS TAXES/LIC/REG	$200.00	$0.00	$200.00	0.00 %
10.5310.76.01.5 DPW BLDG OPS ELECTRIC	$9,174.00	$8,899.75	$274.25	97.01 %
10.5310.76.02.5 DPW BLDG OPS HEATING FUEL	$15,000.00	$10,317.43	$4,682.57	68.78 %
10.5310.76.03.5 DPW BLDG OPS TRASH REMOVAL	$1,200.00	$445.10	$754.90	37.09 %
10.5310.76.04.5 DPW BLDG OPS IN HOUSE UTILITIES	$2,200.00	$824.44	$1,375.56	37.47 %
10.5310.76.05.5 DPW BLDG OPS PROPANE	$5,000.00	$1,206.28	$3,793.72	24.13 %
TOTAL DPW BUILDING OPERATIONS	**$59,774.00**	**$35,808.10**	**$23,965.90**	**59.91%**
10.7270 WRIGHTSVILLE BEACH FUNDS				
10.7270.44.00.5 WRIGHTSVILLE BEACH CONTRIB	$8,814.00	$8,814.30	($0.30)	100.00 %
TOTAL WRIGHTSVILLE BEACH FUNDS	**$8,814.00**	**$8,814.30**	**($0.30)**	**100.00%**
10.7800 AGENCY CONTRIBUTION				
10.7800.44.00.5 DOWNTOWN IMPROV DISTRICT EXP	$59,567.00	$39,239.79	$20,327.21	65.88 %
10.7800.45.00.5 OUTSIDE AGENCY CONTRIB	$120,000.00	$129,500.00	($9,500.00)	107.92 %
TOTAL AGENCY CONTRIBUTION	**$179,567.00**	**$168,739.79**	**$10,827.21**	**93.97%**
10.7900 LIBRARY CONTRIBUTION				

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.7900.00.00.5 KELLOGG HUBBARD LIBRARY CONTRIB	$330,633.00	$330,633.00	$0.00	100.00 %
10.7900.01.00.5 CENTRAL VT HOME HEALTH & HOSPICE	$20,000.00	$20,000.00	$0.00	100.00 %
TOTAL LIBRARY CONTRIBUTION	**$350,633.00**	**$350,633.00**	**$0.00**	**100.00%**
10.8000 COMMUNITY ENHANCEMENT				
10.8000.00.02.5 COM ENH MONTPELIER ALIVE	$22,600.00	$22,600.00	$0.00	100.00 %
10.8000.00.04.5 COM ENH JULY 4 CELEBRATION	$2,000.00	$4,270.05	($2,270.05)	213.50 %
10.8000.00.12.5 COM ENH FALL-WINTER CELEBR	$3,000.00	$3,000.00	$0.00	100.00 %
10.8000.00.18.5 COM ENH WELCOME LEGISLATORS	$1,500.00	$470.48	$1,029.52	31.37 %
10.8000.00.19.5 COM ENH HOLIDAY LIGHTS	$2,000.00	$2,000.00	$0.00	100.00 %
10.8000.00.21.5 COMMUNITY ENHANCEMENT USS MONTPELIER	$1,000.00	$1,000.00	$0.00	100.00 %
10.8000.20.00.5 CEMETERY FLAGS	$1,500.00	$1,500.00	$0.00	100.00 %
TOTAL COMMUNITY ENHANCEMENT	**$33,600.00**	**$34,840.53**	**($1,240.53)**	**103.69%**
10.8130 TREE MANAGEMENT				
10.8130.10.00.5 TREE MANAGEMENT SALARIES & WAGES-WARDEN	$23,259.00	$10,277.28	$12,981.72	44.19 %
10.8130.11.00.5 TREE MANAGEMENT OVERTIME	$0.00	$0.00	$0.00	0.00 %
10.8130.15.01.5 TREE MANAGEMENT DENTAL INSURANCE	$231.00	$82.68	$148.32	35.79 %
10.8130.15.02.5 TREE MANAGEMENT FICA/MEDICARE	$1,810.00	$718.37	$1,091.63	39.69 %
10.8130.15.03.5 TREE MANAGEMENT HEALTH INSURANCE	$5,663.00	$2,570.99	$3,092.01	45.40 %
10.8130.15.04.5 TREE MANAGEMENT FLEX SPENDING ACCOUNT	$125.00	$72.00	$53.00	57.60 %
10.8130.15.05.5 TREE MANAGEMENT LONG TERM CARE INSURANCE	$0.00	$10.27	($10.27)	0.00 %
10.8130.15.07.5 TREE MANAGEMENT CITY RETIREMENT	$1,710.00	$745.16	$964.84	43.58 %
10.8130.15.08.5 TREE MANAGEMENT LIFE, STD, LTD INSURANCE	$408.00	$154.37	$253.63	37.84 %
10.8130.15.09.5 TREE MANAGEMENT UNEMPLOYMENT INSURANCE	$70.00	$39.87	$30.13	56.96 %
10.8130.15.10.5 TREE MANAGEMENT WORKERS' COMPENSATION	$884.00	$530.62	$353.38	60.02 %
10.8130.23.00.5 TREE MANAGEMENT SMALL TOOLS	$1,400.00	$2,457.69	($1,057.69)	175.55 %
10.8130.30.00.5 TREE MANAGEMENT ADVERTISING	$0.00	$0.00	$0.00	0.00 %
10.8130.48.00.5 TREE MANAGEMENT PROPERTY & LIABILITY INS	$647.00	$312.02	$334.98	48.23 %
10.8130.56.00.5 TREE MANAGEMENT OTR PUR SRVC	$5,000.00	$1,640.00	$3,360.00	32.80 %
10.8130.70.00.5 TREE MANAGEMENT COPIER	$62.00	$43.22	$18.78	69.71 %
10.8130.82.00.5 TREE MANAGEMENT CAP IMP- WARDEN & BOARD	$0.00	$0.00	$0.00	0.00 %
10.8130.94.01.5 PENSION PRINCIPAL-WARDEN	$117.00	$114.80	$2.20	98.12 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.8130.95.01.5 PENSION INTEREST EXP-WARDEN	$1,060.00	$532.24	$527.76	50.21 %
10.8130.99.00.5 ASH BORER RESERVE	$4,000.00	$0.00	$4,000.00	0.00 %
TOTAL TREE MANAGEMENT	**$46,446.00**	**$20,301.58**	**$26,144.42**	**43.71%**
10.8135 TREE BOARD				
10.8135.21.00.5 TREE BOARD TREE NURSERY	$2,000.00	$619.99	$1,380.01	31.00 %
10.8135.79.00.5 TREE BOARD MISC GRANT EXPENSE	$0.00	$106.36	($106.36)	0.00 %
TOTAL TREE BOARD	**$2,000.00**	**$726.35**	**$1,273.65**	**36.32%**
10.8300 CONSERVATION COMMISSION				
10.8300.56.00.5 CONSERVATION OTR PUR SRVC	$0.00	$0.00	$0.00	0.00 %
10.8300.79.00.5 CONSERVATION MISCELLANEOUS PROJECTS	$3,500.00	$0.00	$3,500.00	0.00 %
10.8300.93.00.5 CONSERVATION BUDGET XFER TO RESERVE	$0.00	$0.00	$0.00	0.00 %
TOTAL CONSERVATION COMMISSION	**$3,500.00**	**$0.00**	**$3,500.00**	**0.00%**
10.9100 DEBT SERVICE				
10.9100.90.00.5 DEBT SERVICE CIP PRINCIPAL PAYMENTS	$489,297.00	$476,924.12	$12,372.88	97.47 %
10.9100.90.01.5 DEBT SERVICE EQUIP PRINCIPAL	$48,777.00	$10,540.00	$38,237.00	21.61 %
10.9100.91.00.5 DEBT SERVICE CIP INTEREST PAYMENTS	$158,794.00	$54,486.54	$104,307.46	34.31 %
10.9100.91.01.5 DEBT SERVICE EQUIP INTEREST	$2,158.00	$2,651.45	($493.45)	122.87 %
10.9100.92.00.5 DEBT SERVICE ENERGY IMPROV LEASE PYMT	$37,128.00	$18,563.04	$18,564.96	50.00 %
10.9100.92.02.5 DEBT SERVICE BOND ISSUANCE EXPENSES	$3,500.00	$0.00	$3,500.00	0.00 %
TOTAL DEBT SERVICE	**$739,654.00**	**$563,165.15**	**$176,488.85**	**76.14%**
10.9200 ADMIN COPIER & POSTAGE				
10.9200.20.01.5 ADMIN POSTAGE	$0.00	$369.03	($369.03)	0.00 %
10.9200.20.02.5 ADMIN OTHER SUPPLIES	$0.00	$0.00	$0.00	0.00 %
TOTAL ADMIN COPIER & POSTAGE	**$0.00**	**$369.03**	**($369.03)**	**0.00%**
10.9300 OTHER GOVERNMENTAL				
10.9300.72.00.5 OTHR GOVT- WASH COUNTY TAX	$72,000.00	$72,080.00	($80.00)	100.11 %
10.9300.72.01.5 OTHR GOVT - SOLID WASTE DIST FEE	$7,900.00	$7,671.00	$229.00	97.10 %
10.9300.72.02.5 OTHR GOVT - GRN MTN TRANSIT	$70,000.00	$69,371.00	$629.00	99.10 %
10.9300.72.03.5 OTHR GOVT - CENTRAL VT REG PLANNING	$8,641.00	$0.00	$8,641.00	0.00 %
10.9300.72.04.5 OTHR GOVT - VT LEAGUE OF CITIES AND TOWNS	$10,071.00	$9,935.00	$136.00	98.65 %
10.9300.72.05.5 OTHR GOVT-CNTRL VT PUBLIC SAFETY AUTH	$47,000.00	$23,500.00	$23,500.00	50.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.9300.72.06.5 OTHR GOVT LOCAL DEVELOPMENT CORP	$100,000.00	$100,000.00	$0.00	100.00 %
TOTAL OTHER GOVERNMENTAL	**$315,612.00**	**$282,557.00**	**$33,055.00**	**89.53%**
10.9390 TRANSFERS TO OTHER FUNDS				
10.9390.93.00.5 XFER TO WATER FUND	$0.00	$0.00	$0.00	0.00 %
10.9390.94.00.5 XFER TO SEWER FUND	$0.00	$0.00	$0.00	0.00 %
10.9390.95.00.5 XFER TO REC DEPT OPERATIONS	$529,053.00	$529,053.00	$0.00	100.00 %
10.9390.95.01.5 XFER TO REC EQUIPMENT	$22,500.00	$22,500.00	$0.00	100.00 %
10.9390.95.02.5 XFER TO REC CIP	$66,000.00	$66,000.00	$0.00	100.00 %
10.9390.96.00.5 XFER CEMETERY PROP TAX	$0.00	$0.00	$0.00	0.00 %
10.9390.96.01.5 XFER TO CEMETERY CIP	$18,875.00	$18,875.00	$0.00	100.00 %
10.9390.96.02.5 XFER CEMETERY SMALL PARKS	$27,900.00	$27,900.00	$0.00	100.00 %
10.9390.96.04.5 XFER CEMETERY OPERATIONS	$87,492.00	$87,492.00	$0.00	100.00 %
10.9390.96.05.5 XFER TO CEMETERY EQUIP	$16,700.00	$16,700.00	$0.00	100.00 %
10.9390.97.00.5 XFER TO PARKING FUND	$0.00	$0.00	$0.00	0.00 %
10.9390.98.00.5 XFER TO CAPITAL PROJECTS	$931,320.00	$906,370.00	$24,950.00	97.32 %
10.9390.98.01.5 TRANSFER TO DISTRICT ENERGY	$0.00	$0.00	$0.00	0.00 %
10.9390.98.02.5 TRANSFER TO ENERGY R.L.F.	$0.00	$0.00	$0.00	0.00 %
10.9390.98.03.5 XFER TO CIP (PILOT/LOT $)	$0.00	$0.00	$0.00	0.00 %
10.9390.98.05.5 XFER PARK IMPACT FEE TO PARKS	$0.00	$0.00	$0.00	0.00 %
10.9390.98.06.5 XFER TO MEAC FUND 27	$0.00	$0.00	$0.00	0.00 %
10.9390.99.00.5 XFER PARK OPERATIONS	$151,819.00	$151,819.00	$0.00	100.00 %
10.9390.99.01.5 XFER PARKS CIP	$6,075.00	$6,075.00	$0.00	100.00 %
10.9390.99.02.5 XFER PARKS EQUIPMENT	$6,500.00	$6,500.00	$0.00	100.00 %
10.9390.99.03.5 XFER TO HOUSING TRUST	$60,000.00	$60,000.00	$0.00	100.00 %
10.9390.99.04.5 XFER TO SENIOR CENTER	$121,322.00	$121,322.00	$0.00	100.00 %
TOTAL TRANSFERS TO OTHER FUNDS	**$2,045,556.00**	**$2,020,606.00**	**$24,950.00**	**98.78%**
10.9400 EQUIPMENT PLAN				
10.9400.83.01.5 EQUIP PLAN - DPW	$314,000.00	$314,000.00	$0.00	100.00 %
10.9400.83.02.5 EQUIP PLAN - POLICE	$37,700.00	$37,700.00	$0.00	100.00 %
10.9400.83.03.5 EQUIP PLAN - FIRE	$15,000.00	$15,000.00	$0.00	100.00 %
10.9400.83.04.5 EQUIP PLAN - CLERK	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
10.9400.83.05.5 EQUIP PLAN - TECHNOLOGY	$51,665.00	$51,665.00	$0.00	100.00 %
10.9400.83.06.5 EQUIP PLAN- PLANNING	$0.00	$0.00	$0.00	0.00 %
10.9400.83.07.5 EQUIP PLAN - FINANCE SOFTWARE	$0.00	$0.00	$0.00	0.00 %
10.9400.83.08.5 EQUIP PLAN - CITY HALL	$0.00	$0.00	$0.00	0.00 %
TOTAL EQUIPMENT PLAN	**$418,365.00**	**$418,365.00**	**$0.00**	**100.00%**
10.9900 EMPLOYEE BENEFITS				
10.9900.15.03.5 EMPLOYEE BENEFITS HLTH REIMB ARRANGEMENT DRAW DOWI	$0.00	$0.00	$0.00	0.00 %
10.9900.15.04.5 EMPLOYEE BENEFITS FLEX SPENDING ACCOUNT FUNDING	$0.00	$0.00	$0.00	0.00 %
10.9900.15.05.5 EMPLOYEE BENEFITS HRA/FSA ADMINISTRATION EXP	$0.00	$483.00	($483.00)	0.00 %
10.9900.48.00.5 EMPLOYEE BENEFITS P&C INSURANCE CLAIM EXP	$0.00	$0.00	$0.00	0.00 %
10.9900.48.01.5 EMPLOYEE BENEFITS PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
10.9900.79.00.5 EMPLOYEE BENEFITS MISCELLANEOUS - BENEFITS	$0.00	$0.00	$0.00	0.00 %
10.9900.80.00.5 EMPLOYEE BENEFITS WELLNESS PROGRAM	$8,000.00	$3,708.00	$4,292.00	46.35 %
TOTAL EMPLOYEE BENEFITS	**$8,000.00**	**$4,191.00**	**$3,809.00**	**52.39%**
10.9951 GF MISC EXP				
10.9951.57.00.5 MISC XFER TO DOWNTWN IMPROV DISTRICT	$0.00	$0.00	$0.00	0.00 %
10.9951.60.00.5 MISC USE OF GF FUND BALANCE	$0.00	$10,445.08	($10,445.08)	0.00 %
10.9951.79.00.5 MISC MISCELLANEOUS EXP	$0.00	$541.41	($541.41)	0.00 %
10.9951.80.00.5 MISC PURCHASE OF LAND	$0.00	$0.00	$0.00	0.00 %
10.9951.93.00.5 MISC USE OF RECORDS RESERVE	$0.00	$0.00	$0.00	0.00 %
TOTAL GF MISC EXP	**$0.00**	**$10,986.49**	**($10,986.49)**	**0.00%**
10.9961 TAX ABATEMENTS/CREDITS				
10.9961.00.00.5 TAX ABATEMENTS/SPRINKLER	$66,000.00	$71,395.85	($5,395.85)	108.18 %
TOTAL TAX ABATEMENTS/CREDITS	**$66,000.00**	**$71,395.85**	**($5,395.85)**	**108.18%**
10.9962 GF MISC EXP				
10.9962.00.00.5 MISC A/R BAD DEBT WO	$0.00	$0.00	$0.00	0.00 %
TOTAL GF MISC EXP	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL GENERAL FUND EXPENDITURES	**$13,584,292.00**	**$8,399,287.80**	**$5,185,004.20**	**61.83%**
GENERAL FUND NET EXCESS / (DEFICIT)	**$0.00**	**$4,232,987.42**		

City of Montpelier
WATER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
11.2 INTERGOVERNMENTAL REV				
11.2300.00.00.4 WATER REV GRANTS-STATE	$0.00	$0.00	$0.00	0.00 %
11.2300.00.01.4 WATER REV GRANTS-FED ASSET MGMT	$0.00	$0.00	$0.00	0.00 %
11.2301.00.00.4 GF REIMB OT HRS	$0.00	$0.00	$0.00	0.00 %
11.2310.00.00.4 WATER REV GRANTS-FEDERAL	$0.00	$0.00	$0.00	0.00 %
11.2502.00.00.4 WATER REV WATER USE REVENUE	$2,668,000.00	$1,339,671.05	($1,328,328.95)	50.21 %
11.2503.00.00.4 WATER REV PENALTIES - WATER USE	$11,000.00	$3,349.67	($7,650.33)	30.45 %
11.2505.00.00.4 WATER REV DELINQUENT INTEREST	$9,000.00	$3,894.53	($5,105.47)	43.27 %
11.2522.00.00.4 WATER BENEFIT CHARGE	$97,800.00	$98,232.52	$432.52	100.44 %
11.2570.00.00.4 WATER REV METER SALES	$0.00	$0.00	$0.00	0.00 %
11.2595.00.00.4 WATER REV ON/OFF FEES	$3,500.00	$2,625.00	($875.00)	75.00 %
11.2599.00.00.4 WATER REV CONNECTION FEES	$8,000.00	$1,800.00	($6,200.00)	22.50 %
11.2605.00.00.4 WATER REV SPRINKLER SERV REIMB	$0.00	$0.00	$0.00	0.00 %
11.2614.00.00.4 WATER REV SALE OF EQUIP	$0.00	$0.00	$0.00	0.00 %
11.2614.00.11.4 WATER REV SALE OF LAND	$0.00	$0.00	$0.00	0.00 %
11.2804.00.00.4 WATER REV DONATIONS	$0.00	$0.00	$0.00	0.00 %
11.2820.00.00.4 WATER REV STD W/C REIMB	$0.00	$0.00	$0.00	0.00 %
11.2901.00.00.4 XFER FROM SEWER FD WATER METER DEPREC	$15,000.00	$15,000.00	$0.00	100.00 %
11.2990.00.00.4 WATER REV MISC REVENUE	$2,000.00	$7,578.05	$5,578.05	378.90 %
11.2992.00.00.4 WATER REV XFER PARKS PEACE PARK	$0.00	$0.00	$0.00	0.00 %
11.2993.00.00.4 WATER REV XFER FROM GENERAL FUND	$0.00	$0.00	$0.00	0.00 %
11.2997.00.00.4 WATER REV USE OF FUND BALANCE	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$2,814,300.00**	**$1,472,150.82**	**($1,342,149.18)**	**52.31%**
TOTAL WATER FUND REVENUES	**$2,814,300.00**	**$1,472,150.82**	**($1,342,149.18)**	**52.31%**

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
11.6200 WATER ADMINISTRATION				
11.6200.10.00.5 ADMIN SALARIES & WAGES	$83,835.00	$37,603.42	$46,231.58	44.85 %
11.6200.11.00.5 ADMIN OVERTIME	$3,496.00	$2,090.04	$1,405.96	59.78 %
11.6200.15.01.5 ADMIN DENTAL INSURANCE	$626.00	$259.82	$366.18	41.50 %
11.6200.15.02.5 ADMIN FICA/MEDICARE	$6,764.00	$2,911.13	$3,852.87	43.04 %
11.6200.15.03.5 ADMIN HEALTH INSURANCE	$21,032.00	$6,808.25	$14,223.75	32.37 %
11.6200.15.04.5 ADMIN FLEX SPENDING ACCOUNT	$375.00	$268.00	$107.00	71.47 %
11.6200.15.05.5 ADMIN LONG TERM CARE INSURANCE	$0.00	$12.61	($12.61)	0.00 %
11.6200.15.07.5 ADMIN CITY RETIREMENT	$6,419.00	$2,323.82	$4,095.18	36.20 %
11.6200.15.08.5 ADMIN LIFE, STD, LTD INSURANCE	$1,252.00	$541.09	$710.91	43.22 %
11.6200.15.09.5 ADMIN UNEMPLOYMENT INSURANCE	$214.00	$122.47	$91.53	57.23 %
11.6200.15.10.5 ADMIN WORK COMP	$250.00	$104.82	$145.18	41.93 %
11.6200.15.12.5 ADMIN PARKING FEE	$582.00	$582.00	$0.00	100.00 %
11.6200.16.00.5 ADMIN GASB#68 PENSION	$0.00	$0.00	$0.00	0.00 %
11.6200.18.00.5 ADMIN UNIFRMS/PROTECT CLOTHING	$3,000.00	$0.00	$3,000.00	0.00 %
11.6200.20.00.5 ADMIN OFFICE SUPPLIES	$1,500.00	$1,069.53	$430.47	71.30 %
11.6200.20.01.5 ADMIN POSTAGE	$4,000.00	$1,560.10	$2,439.90	39.00 %
11.6200.30.00.5 ADMIN ADVERTISING	$1,000.00	$525.56	$474.44	52.56 %
11.6200.34.00.5 ADMIN TELEPH BASIC SERVICE	$2,134.00	$614.11	$1,519.89	28.78 %
11.6200.34.01.5 ADMIN TELEPH LONG DISTANCE	$1,008.00	$22.22	$985.78	2.20 %
11.6200.34.02.5 ADMIN INTERNET WAN SERVICE	$10,013.00	$2,389.00	$7,624.00	23.86 %
11.6200.38.00.5 ADMIN DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
11.6200.40.00.5 ADMIN DUES/SUBSCRIPTS/MTGS	$1,750.00	$285.83	$1,464.17	16.33 %
11.6200.48.00.5 ADMIN PROP & LIAB INS	$1,987.00	$958.76	$1,028.24	48.25 %
11.6200.48.01.5 ADMIN PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
11.6200.60.00.5 ADMIN PROF SVCS	$5,000.00	$842.75	$4,157.25	16.86 %
11.6200.61.00.5 ADMIN LEGAL SERVICES	$10,000.00	$5,879.84	$4,120.16	58.80 %
11.6200.62.00.5 ADMIN PRINTING & BINDING	$1,000.00	$662.33	$337.67	66.23 %
11.6200.66.00.5 ADMIN TOWN HILL LEASE	$40,306.00	$0.00	$40,306.00	0.00 %
11.6200.70.00.5 ADMIN COPIER	$204.00	$156.57	$47.43	76.75 %
11.6200.72.00.5 ADMIN TAXES/LICENSE/REGIST	$20,000.00	$8,428.33	$11,571.67	42.14 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
11.6200.74.00.5 ADMIN TRAVEL/TRANSPORTATION	$100.00	$0.00	$100.00	0.00 %
11.6200.79.00.5 ADMIN MISC	$1,000.00	$500.00	$500.00	50.00 %
11.6200.83.00.5 ADMIN MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
11.6200.83.01.5 ADMIN COMPUTER EQUIP ALLOC	$13,423.00	$0.00	$13,423.00	0.00 %
11.6200.83.02.5 ADMIN FINANCIAL SOFTWARE	$0.00	$0.00	$0.00	0.00 %
11.6200.85.01.5 ADMIN GRANT-FED ASSET MGMT	$0.00	$0.00	$0.00	0.00 %
11.6200.90.00.5 ADMIN PRINCIPAL	$550,519.00	$550,519.48	($0.48)	100.00 %
11.6200.91.00.5 ADMIN INTEREST EXPENSE	$206,265.00	$63,513.69	$142,751.31	30.79 %
11.6200.92.00.5 ADMIN ENERGY IMPROV LEASE PYMT	$6,086.00	$3,043.12	$3,042.88	50.00 %
11.6200.94.01.5 ADMIN PENSION PRINCIPAL	$336.00	$329.68	$6.32	98.12 %
11.6200.95.01.5 ADMIN PENSION INTEREST EXP	$3,048.00	$1,530.44	$1,517.56	50.21 %
11.6200.97.00.5 ADMIN ADMIN/MGMT SVCS	$298,161.00	$298,161.00	$0.00	100.00 %
TOTAL WATER ADMINISTRATION	**$1,306,685.00**	**$994,619.81**	**$312,065.19**	**76.12%**
11.6210 WATER SUPPLY & TREATMENT				
11.6210.10.00.5 WATER TREAT SALARIES & WAGES	$208,595.00	$117,669.89	$90,925.11	56.41 %
11.6210.11.00.5 WATER TREAT OVERTIME	$12,928.00	$7,897.16	$5,030.84	61.09 %
11.6210.15.01.5 WATER TREAT DENTAL INSURANCE	$1,260.00	$889.72	$370.28	70.61 %
11.6210.15.02.5 WATER TREAT FICA/MEDICARE	$16,235.00	$9,069.52	$7,165.48	55.86 %
11.6210.15.03.5 WATER TREAT HEALTH INSURANCE	$47,305.00	$21,156.07	$26,148.93	44.72 %
11.6210.15.04.5 WATER TREAT FLEX SPENDING ACCOUNT	$750.00	$602.00	$148.00	80.27 %
11.6210.15.05.5 WATER TREAT LONG TERM CARE INSURANCE	$74.00	$43.03	$30.97	58.15 %
11.6210.15.07.5 WATER TREAT CITY RETIREMENT	$16,282.00	$8,297.30	$7,984.70	50.96 %
11.6210.15.08.5 WATER TREAT LIFE STD, LTD INSURANCE	$2,475.00	$1,142.98	$1,332.02	46.18 %
11.6210.15.09.5 WATER TREAT UNEMP INSURANCE	$424.00	$242.04	$181.96	57.08 %
11.6210.15.10.5 WATER TREAT WORK COMP	$10,209.00	$4,230.12	$5,978.88	41.44 %
11.6210.15.12.5 WATER TREAT PARKING FEE	$138.00	$138.00	$0.00	100.00 %
11.6210.18.00.5 WATER TREAT UNIFORMS/PROTECTIVE CLOTH	$1,500.00	$760.99	$739.01	50.73 %
11.6210.20.00.5 WATER TREAT OFFICE SUPPLIES	$500.00	$81.98	$418.02	16.40 %
11.6210.21.00.5 WATER TREAT OPER SUPPLIES	$80,300.00	$22,371.25	$57,928.75	27.86 %
11.6210.23.00.5 WATER TREAT SMALL TOOLS & EQUIP	$1,000.00	$0.00	$1,000.00	0.00 %
11.6210.34.00.5 WATER TREAT COMMUNICATIONS	$2,120.00	$260.85	$1,859.15	12.30 %
11.6210.38.00.5 WATER TREAT DEPRECIATION	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
11.6210.40.00.5 WATER TREAT DUES, SUBSCRIP, MTGS	$650.00	$431.40	$218.60	66.37 %
11.6210.48.00.5 WATER TREAT PROP & LIAB INS	$19,355.00	$10,608.84	$8,746.16	54.81 %
11.6210.60.00.5 WATER TREAT PROF SERVICES	$10,000.00	$0.00	$10,000.00	0.00 %
11.6210.65.00.5 WATER TREAT EQUIPMENT FLAT FEE	$0.00	$0.00	$0.00	0.00 %
11.6210.66.00.5 WATER TREAT OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
11.6210.68.00.5 WATER TREAT VEH/EQ REPAIR & MAIN	$30,000.00	$1,694.90	$28,305.10	5.65 %
11.6210.69.00.5 WATER TREAT BLDGS/GRNDS REPAIR/MAINT	$15,000.00	$795.89	$14,204.11	5.31 %
11.6210.70.00.5 WATER TREAT COPIER	$589.00	$335.72	$253.28	57.00 %
11.6210.72.00.5 WATER TREAT TAXES/LICENSE/REGIST	$14,000.00	$6,607.32	$7,392.68	47.20 %
11.6210.74.00.5 WATER TREAT TRAVEL & TRANSP	$50.00	$0.00	$50.00	0.00 %
11.6210.76.01.5 WATER TREAT ELECTRIC	$66,000.00	$30,174.18	$35,825.82	45.72 %
11.6210.76.05.5 WATER TREAT PROPANE	$16,200.00	$5,414.39	$10,785.61	33.42 %
11.6210.79.00.5 WATER TREAT MISCELLANEOUS	$0.00	$0.00	$0.00	0.00 %
11.6210.83.00.5 WATER TREAT MACHINERY & EQUIPMENT	$42,000.00	$35,369.36	$6,630.64	84.21 %
11.6210.85.00.5 WATER TREAT WTP GRANT EXP	$0.00	$0.00	$0.00	0.00 %
11.6210.94.01.5 WATER TREAT PENSION PRINCIPAL	$751.00	$736.88	$14.12	98.12 %
11.6210.95.01.5 WATER TREAT PENSION INTEREST EXP	$6,813.00	$3,420.90	$3,392.10	50.21 %
TOTAL WATER SUPPLY & TREATMENT	**$623,503.00**	**$290,442.68**	**$333,060.32**	**46.58%**
11.6220 WATER DISTRIBUTION SYSTEM				
11.6220.10.00.5 WATER DISTRIB SALARIES & WAGES	$165,954.00	$81,731.45	$84,222.55	49.25 %
11.6220.11.00.5 WATER DISTRIB OVERTIME	$20,627.00	$11,779.98	$8,847.02	57.11 %
11.6220.15.01.5 WATER DISTRIB DENTAL INSURANCE	$1,470.00	$666.76	$803.24	45.36 %
11.6220.15.02.5 WATER DISTRIB FICA/MEDICARE	$12,726.00	$6,721.20	$6,004.80	52.81 %
11.6220.15.03.5 WATER DISTRIB HEALTH INSURANCE	$50,397.00	$20,983.99	$29,413.01	41.64 %
11.6220.15.04.5 WATER DISTRIB FLEX SPENDING ACCOUNT	$875.00	$641.00	$234.00	73.26 %
11.6220.15.05.5 WATER DISTRIB LONG TERM CARE INS	$0.00	$6.89	($6.89)	0.00 %
11.6220.15.07.5 WATER DISTRIB CITY RETIREMENT	$13,714.00	$6,008.97	$7,705.03	43.82 %
11.6220.15.08.5 WATER DISTRIB LIFE STD, LTD INSURANCE	$2,600.00	$1,218.47	$1,381.53	46.86 %
11.6220.15.09.5 WATER DISTRIB UNEMP INSURANCE	$445.00	$254.24	$190.76	57.13 %
11.6220.15.10.5 WATER DISTRIB WORK COMP	$8,446.00	$3,368.72	$5,077.28	39.89 %
11.6220.15.12.5 WATER DISTRIB PARKING FEE	$314.00	$314.00	$0.00	100.00 %
11.6220.18.00.5 WATER DISTRIB UNIFORMS/PROTECTIVE EQUIP	$2,000.00	$1,385.87	$614.13	69.29 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
11.6220.20.00.5 WATER DISTRIB OFFICE SUPPLIES	$200.00	$48.49	$151.51	24.25 %
11.6220.21.00.5 WATER DISTRIB OPERATING SUPPLIES	$30,000.00	$11,549.27	$18,450.73	38.50 %
11.6220.23.00.5 WATER DISTRIB SMALL TOOLS & EQUIP	$2,000.00	$94.99	$1,905.01	4.75 %
11.6220.34.00.5 WATER DISTRIB COMMUNICATIONS	$1,550.00	$0.00	$1,550.00	0.00 %
11.6220.38.00.5 WATER DISTRIB DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
11.6220.48.00.5 WATER DISTRIB PROP & LIAB INS	$4,127.00	$1,991.28	$2,135.72	48.25 %
11.6220.48.01.5 WATER DISTRIB PC-DEDUCTIBLE EXP	$0.00	$0.00	$0.00	0.00 %
11.6220.56.00.5 WATER DISTRIB OTR PUR SRVC	$10,000.00	$1,493.80	$8,506.20	14.94 %
11.6220.56.01.5 WATER DISTRIB STORAGE TK INSPECTION EXP	$0.00	$0.00	$0.00	0.00 %
11.6220.65.00.5 WATER DISTRIB EQUIP USE	$125,379.00	$125,379.00	$0.00	100.00 %
11.6220.66.00.5 WATER DISTRIB OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
11.6220.67.00.5 WATER DISTRIB STREET REPAIRS & MAINT	$34,000.00	$5,420.30	$28,579.70	15.94 %
11.6220.68.00.5 WATER DISTRIB VEH/EQUIP REPAIR & MAINT	$8,000.00	$5,517.50	$2,482.50	68.97 %
11.6220.70.00.5 WATER DISTRIB COPIER	$619.00	$359.00	$260.00	58.00 %
11.6220.72.00.5 WATER DISTRIB TAXES/LICENSE/REGIST	$150.00	$0.00	$150.00	0.00 %
11.6220.76.01.5 WATER DISTRIB ELECTRIC	$7,000.00	$5,321.62	$1,678.38	76.02 %
11.6220.76.05.5 WATER DISTRIB PROPANE	$800.00	$0.00	$800.00	0.00 %
11.6220.82.00.5 WATER DISTRIB CAPITAL IMPROVEMENTS	$0.00	$57,267.65	($57,267.65)	0.00 %
11.6220.82.02.5 CALEDONIA SPIRITS WATER CIP	$0.00	$59,061.13	($59,061.13)	0.00 %
11.6220.83.00.5 WATER DISTRIB MACH & EQUIP	$42,000.00	$10,854.50	$31,145.50	25.84 %
11.6220.86.00.5 WATER DISTRIB HYDRANTS	$5,000.00	$0.00	$5,000.00	0.00 %
11.6220.94.01.5 WATER DISTRIB PENSION PRINCIPAL	$821.00	$805.56	$15.44	98.12 %
11.6220.95.01.5 WATER DISTRIB PENSION INTEREST EXP	$7,447.00	$3,739.24	$3,707.76	50.21 %
TOTAL WATER DISTRIBUTION SYSTEM	**$558,661.00**	**$423,984.87**	**$134,676.13**	**75.89%**
11.6230 DELQ WATER FEES COLLECTION				
11.6230.10.00.5 DEL WATER COLL SALARIES & WAGES	$11,213.00	$5,459.68	$5,753.32	48.69 %
11.6230.11.00.5 DEL WATER COLL OVERTIME	$0.00	$0.00	$0.00	0.00 %
11.6230.15.01.5 DEL WATER COLL DENTAL INSURANCE	$84.00	$40.95	$43.05	48.75 %
11.6230.15.02.5 DEL WATER COLL FICA/MEDICARE	$862.00	$383.22	$478.78	44.46 %
11.6230.15.03.5 DEL WATER COLL HEALTH INSURANCE	$2,833.00	$985.39	$1,847.61	34.78 %
11.6230.15.04.5 DEL WATER COLL FLEX SPENDING ACCOUNT	$50.00	$36.00	$14.00	72.00 %
11.6230.15.05.5 DEL WATER COLL LONG TERM CARE INS	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
WATER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
11.6230.15.07.5 DEL WATER COLL CITY RETIREMENT	$818.00	$350.04	$467.96	42.79 %
11.6230.15.08.5 DEL WATER COLL LIFE, STD, LTD INSURANCE	$74.00	$68.44	$5.56	92.49 %
11.6230.15.09.5 DEL WATER COLL UNEMP INSURANCE	$13.00	$14.50	($1.50)	111.54 %
11.6230.15.10.5 DEL WATER COLL WORK COMP	$32.00	$16.00	$16.00	50.00 %
11.6230.15.12.5 DEL WATER COLL PARKING FEE	$120.00	$120.00	$0.00	100.00 %
11.6230.20.00.5 DEL WATER COLL OFFICE SUPPLIES	$0.00	$0.00	$0.00	0.00 %
11.6230.20.01.5 DEL WATER COLL POSTAGE	$1,000.00	$75.47	$924.53	7.55 %
11.6230.34.00.5 DEL WATER COLL COMMUNICATIONS	$0.00	$0.00	$0.00	0.00 %
11.6230.40.00.5 DEL WATER COLL DUES/SUBSCRIPTS/MTGS	$0.00	$0.00	$0.00	0.00 %
11.6230.48.00.5 DEL WATER COLL PROPERTY & LIABILITY INS	$235.00	$113.46	$121.54	48.28 %
11.6230.70.00.5 DEL WATER COLL COPIER	$29.00	$20.10	$8.90	69.31 %
11.6230.94.01.5 DEL WATER COLL PENSION PRINCIPAL	$45.00	$44.15	$0.85	98.11 %
11.6230.95.01.5 DEL WATER COLL PENSION INTEREST EXP	$409.00	$205.36	$203.64	50.21 %
TOTAL DELQ WATER FEES COLLECTION	**$17,817.00**	**$7,932.76**	**$9,884.24**	**44.52%**
11.6250 WATER METER OPERATIONS				
11.6250.10.00.5 WATER METER SALARIES & WAGES	$11,331.00	$6,690.54	$4,640.46	59.05 %
11.6250.11.00.5 WATER METER OVERTIME	$1,239.00	$692.17	$546.83	55.87 %
11.6250.15.01.5 WATER METER DENTAL INSURANCE	$118.00	$59.60	$58.40	50.51 %
11.6250.15.02.5 WATER METER FICA/MEDICARE	$978.00	$531.25	$446.75	54.32 %
11.6250.15.03.5 WATER METER HEALTH INSURANCE	$3,966.00	$1,687.15	$2,278.85	42.54 %
11.6250.15.04.5 WATER METER FLEX SPENDING ACCOUNT	$70.00	$50.00	$20.00	71.43 %
11.6250.15.05.5 WATER METER LONG TERM CARE INSURANCE	$0.00	$0.00	$0.00	0.00 %
11.6250.15.07.5 WATER METER CITY RETIREMENT	$924.00	$523.78	$400.22	56.69 %
11.6250.15.08.5 WATER METER LIFE STD, LTD INSURANCE	$208.00	$95.82	$112.18	46.07 %
11.6250.15.09.5 WATER METER UNEMP INSURANCE	$36.00	$20.30	$15.70	56.39 %
11.6250.15.10.5 WATER METER WORK COMP	$571.00	$717.52	($146.52)	125.66 %
11.6250.15.12.5 WATER METER PARKING FEE	$0.00	$0.00	$0.00	0.00 %
11.6250.21.00.5 WATER METER OPERATING SUPPLIES	$1,500.00	$0.00	$1,500.00	0.00 %
11.6250.23.00.5 WATER METER SMALL TOOLS & EQUIP	$500.00	$2,437.42	($1,937.42)	487.48 %
11.6250.48.00.5 WATER METER PROP & LIAB INS	$329.00	$158.84	$170.16	48.28 %
11.6250.65.00.5 WATER METER EQUIPMENT FLAT FEE	$0.00	$0.00	$0.00	0.00 %
11.6250.70.00.5 WATER METER COPIER	$137.00	$28.14	$108.86	20.54 %

City of Montpelier
WATER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
11.6250.82.00.5 WATER METER CAPITAL IMPROVEMENT	$0.00	$0.00	$0.00	0.00 %
11.6250.84.00.5 WATER METER WATER METERS	$5,000.00	$0.00	$5,000.00	0.00 %
11.6250.94.01.5 WATER METER PENSION PRINCIPAL	$174.00	$170.73	$3.27	98.12 %
11.6250.95.01.5 WATER METER PENSION INTEREST EXP	$1,555.00	$780.79	$774.21	50.21 %
TOTAL WATER METER OPERATIONS	**$28,636.00**	**$14,644.05**	**$13,991.95**	**51.14%**
11.9961 TAX ABATEMENTS/CREDITS				
11.9961.00.00.5 UTILITY BILL ABATEMENT	$0.00	$0.00	$0.00	0.00 %
TOTAL TAX ABATEMENTS/CREDITS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
11.9962 GF MISC EXP				
11.9962.00.00.5 A/R WATER BAD DEBT WRITE-OFF	$0.00	$0.00	$0.00	0.00 %
TOTAL GF MISC EXP	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL WATER FUND EXPENDITURES	**$2,535,302.00**	**$1,731,624.17**	**$803,677.83**	**68.30%**
WATER FUND NET EXCESS / (DEFICIT)	**$278,998.00**	**($259,473.35)**		

City of Montpelier
SEWER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
12.2 INTERGOVERNMENTAL REV				
12.2300.00.00.4 SEWER REV CAPITAL GRANTS-VT	$0.00	$0.00	$0.00	0.00 %
12.2300.00.10.4 SEWER REV FEDERAL GRANTS	$0.00	$0.00	$0.00	0.00 %
12.2300.00.20.4 SEWER REV ARRA GRANT	$0.00	$0.00	$0.00	0.00 %
12.2301.00.00.4 GF REIMB OT HRS	$0.00	$0.00	$0.00	0.00 %
12.2501.00.00.4 SEWER USE REV-METERED	$2,017,369.00	$1,015,327.48	($1,002,041.52)	50.33 %
12.2501.00.01.4 SEWER USE REV-FLAT RATE	$28,880.00	$0.00	($28,880.00)	0.00 %
12.2502.00.00.4 SEWER USE REV-BERLIN	$350,000.00	$143,502.99	($206,497.01)	41.00 %
12.2503.00.00.4 SEWER REV PENALTIES - SEWER USE	$10,000.00	$9,817.09	($182.91)	98.17 %
12.2504.00.00.4 SEWER REV CONNECTION FEES	$2,500.00	$0.00	($2,500.00)	0.00 %
12.2505.00.00.4 SEWER REV DELINQ INTEREST	$6,000.00	$7,972.09	$1,972.09	132.87 %
12.2522.00.00.4 SEWER BENEFIT CHARGE	$97,800.00	$98,232.53	$432.53	100.44 %
12.2525.00.00.4 SEWER CSO/STORMWATER BENEFIT CHARGE	$684,600.00	$687,627.68	$3,027.68	100.44 %
12.2614.00.00.4 SEWER REV SALE OF EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
12.2615.00.00.4 SEWER REV VACTOR RENTAL FEES	$500.00	$0.00	($500.00)	0.00 %
12.2700.00.00.4 SEWER REV INTEREST	$0.00	$0.00	$0.00	0.00 %
12.2809.00.00.4 CAPITAL CONTRIBUTION-EFFICIENCY VT	$0.00	$0.00	$0.00	0.00 %
12.2820.00.00.4 SEWER REV STD W/C REIMB	$0.00	$0.00	$0.00	0.00 %
12.2920.00.00.4 SEWER REV DEBT PROCEEDS	$0.00	$5,672.54	$5,672.54	0.00 %
12.2986.00.00.4 SEWER SEPTAGE & LEACHATE FEES	$650,000.00	$526,314.63	($123,685.37)	80.97 %
12.2990.00.00.4 SEWER MISC REVENUE	$0.00	$1,000.00	$1,000.00	0.00 %
12.2992.00.00.4 SEWER MISC REIMBURSEMENTS	$0.00	$1,020.05	$1,020.05	0.00 %
12.2993.00.00.4 SEWER XFER FROM GENERAL FUND	$0.00	$0.00	$0.00	0.00 %
12.2997.00.00.4 SEWER REV USE OF FUND BALANCE	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$3,847,649.00**	**$2,496,487.08**	**($1,351,161.92)**	**64.88%**
TOTAL SEWER FUND REVENUES	**$3,847,649.00**	**$2,496,487.08**	**($1,351,161.92)**	**64.88%**

City of Montpelier
SEWER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

EXPENDITURES

12.5470 WASTEWATER TREATMENT

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5470.10.00.5 WW TREAT SALARIES & WAGES	$234,457.00	$111,688.79	$122,768.21	47.64 %
12.5470.11.00.5 WW TREAT OVERTIME	$17,752.00	$15,381.47	$2,370.53	86.65 %
12.5470.15.01.5 WW TREAT DENTAL INSURANCE	$1,680.00	$830.00	$850.00	49.40 %
12.5470.15.02.5 WW TREAT FICA/MEDICARE	$18,821.00	$9,086.84	$9,734.16	48.28 %
12.5470.15.03.5 WW TREAT HEALTH INSURANCE	$61,468.00	$23,281.88	$38,186.12	37.88 %
12.5470.15.04.5 WW TREATFLEX SPENDING ACCOUNT	$1,000.00	$782.00	$218.00	78.20 %
12.5470.15.05.5 WW TREAT LONG TERM CARE INSURANCE	$0.00	$5.07	($5.07)	0.00 %
12.5470.15.07.5 WW TREAT CITY RETIREMENT	$18,537.00	$9,097.15	$9,439.85	49.08 %
12.5470.15.08.5 WW TREAT LIFE, STD, LTD INSURANCE	$3,216.00	$1,485.19	$1,730.81	46.18 %
12.5470.15.09.5 WW TREAT UNEMPLOYMENT INSURANCE	$550.00	$314.50	$235.50	57.18 %
12.5470.15.10.5 WW TREAT WORKERS' COMPENSATION	$11,576.00	$4,676.12	$6,899.88	40.39 %
12.5470.15.12.5 WW TREAT PARKING FEE	$60.00	$60.00	$0.00	100.00 %
12.5470.18.00.5 WW TREAT UNIFRMS/PROTECT CLOTHING	$2,000.00	$889.19	$1,110.81	44.46 %
12.5470.20.00.5 WW TREAT OFFICE SUPPLIES	$1,500.00	$819.90	$680.10	54.66 %
12.5470.20.01.5 WW TREAT POSTAGE	$100.00	$48.99	$51.01	48.99 %
12.5470.21.00.5 WW TREAT OPERATING SUPPLIES	$144,410.00	$70,718.95	$73,691.05	48.97 %
12.5470.23.00.5 WW TREAT SMALL TOOLS & EQUIP	$1,500.00	$1,228.04	$271.96	81.87 %
12.5470.34.00.5 WW TREAT COMMUNICATIONS	$1,940.00	$791.88	$1,148.12	40.82 %
12.5470.38.00.5 WW TREAT DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
12.5470.40.00.5 WW TREAT DUES/SUBSCRIPTS/MTGS	$3,000.00	$719.76	$2,280.24	23.99 %
12.5470.48.00.5 WW TREAT PROP & LIAB INS	$55,899.00	$28,221.16	$27,677.84	50.49 %
12.5470.56.00.5 WW TREAT OTR PUR SRVC	$253,760.00	$157,992.90	$95,767.10	62.26 %
12.5470.60.00.5 WW TREAT PROF SVCS	$5,000.00	$4,045.32	$954.68	80.91 %
12.5470.65.00.5 WW TREAT EQUIPMENT FLAT FEE	$5,000.00	$5,000.00	$0.00	100.00 %
12.5470.66.00.5 WW TREAT OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
12.5470.68.00.5 WW TREAT VEH/EQUIP REPAIR & MAINT	$45,000.00	$14,816.06	$30,183.94	32.92 %
12.5470.69.00.5 WW TREAT BLDGS/GRNDS REPAIR/MAINT	$33,000.00	$11,934.72	$21,065.28	36.17 %
12.5470.70.00.5 WW TREAT COPIER	$765.00	$436.21	$328.79	57.02 %
12.5470.72.00.5 WW TREAT TAXES/LICENSE/REGIST.	$8,000.00	$100.00	$7,900.00	1.25 %
12.5470.73.00.5 WW TREAT OPERATING FEE	$6,600.00	$10,107.99	($3,507.99)	153.15 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5470.74.00.5 WW TREAT TRAVEL/TRANSPORTATION	$1,000.00	$0.00	$1,000.00	0.00 %
12.5470.76.01.5 WW TREAT ELECTRIC	$150,000.00	$64,718.62	$85,281.38	43.15 %
12.5470.76.02.5 WW TREAT FUEL OIL	$30,000.00	$10,696.58	$19,303.42	35.66 %
12.5470.76.03.5 WW TREAT TRASH REMOVAL	$0.00	$0.00	$0.00	0.00 %
12.5470.76.04.5 WW TREAT IN HOUSE UTILITIES	$350,000.00	$213,414.82	$136,585.18	60.98 %
12.5470.79.00.5 WW TREAT MISC	$0.00	$0.00	$0.00	0.00 %
12.5470.82.00.5 WW TREAT CAP IMPROVEMENTS	$0.00	$0.00	$0.00	0.00 %
12.5470.83.00.5 WW TREAT MACH & EQUIP	$131,500.00	$0.00	$131,500.00	0.00 %
12.5470.88.00.5 WW TREAT CAPITAL RESERVE	$0.00	$0.00	$0.00	0.00 %
12.5470.90.00.5 WW TREAT DEBT PRINCIPAL	$174,171.00	$0.00	$174,171.00	0.00 %
12.5470.91.00.5 WW TREAT DEBT INTEREST	$0.00	$0.00	$0.00	0.00 %
12.5470.94.01.5 WW TREAT PENISON PRINCIPAL	$1,323.00	$1,298.12	$24.88	98.12 %
12.5470.95.01.5 WW TREAT PENSION INTEREST EXP	$11,994.00	$6,022.35	$5,971.65	50.21 %
12.5470.97.00.5 WW TREAT ADMIN/MGMT SVCS	$156,587.00	$156,587.00	$0.00	100.00 %
TOTAL WASTEWATER TREATMENT	**$1,943,166.00**	**$937,297.57**	**$1,005,868.43**	**48.24%**
12.5471 STORMWATER MANAGEMENT				
12.5471.10.00.5 STRM WTR MGMT SALARIES & WAGES	$133,691.00	$71,256.44	$62,434.56	53.30 %
12.5471.11.00.5 STRM WTR MGMT OVERTIME	$16,383.00	$7,241.64	$9,141.36	44.20 %
12.5471.15.01.5 STRM WTR MGMT DENTAL INSURANCE	$625.00	$504.68	$120.32	80.75 %
12.5471.15.02.5 STRM WTR MGMT FICA/MEDICARE	$11,617.00	$5,664.00	$5,953.00	48.76 %
12.5471.15.03.5 STRM WTR MGMT HEALTH INSURANCE	$34,558.00	$14,584.03	$19,973.97	42.20 %
12.5471.15.04.5 STRM WTR MGMT FLEX SPENDING ACCOUNT	$625.00	$440.00	$185.00	70.40 %
12.5471.15.05.5 STRM WTR MGMT LONG TERM CARE INSURANCE	$54.00	$2.08	$51.92	3.85 %
12.5471.15.07.5 STRM WTR MGMT CITY RETIREMENT	$11,030.00	$4,897.13	$6,132.87	44.40 %
12.5471.15.08.5 STRM WTR MGMT LIFE, STD, LTD INSURANCE	$1,808.00	$868.85	$939.15	48.06 %
12.5471.15.09.5 STRM WTR MGMT UNEMPLOYMENT INS	$310.00	$176.83	$133.17	57.04 %
12.5471.15.10.5 STRM WTR MGMT WORKERS COMP INS	$6,797.00	$2,859.92	$3,937.08	42.08 %
12.5471.15.12.5 STRM WTR MGMT PARKING FEE	$366.00	$366.00	$0.00	100.00 %
12.5471.18.00.5 STRM WTR MGMT UNIFRMS/PROTECT CLOTHING	$0.00	$0.00	$0.00	0.00 %
12.5471.20.00.5 STRM WTR MGMT OFFICE SUPPLIES	$0.00	$0.00	$0.00	0.00 %
12.5471.21.00.5 STRM WTR MGMT OPERATING SUPPLIES	$2,500.00	$395.81	$2,104.19	15.83 %
12.5471.23.00.5 STRM WTR MGMT SMALL TOOLS AND EQUIP	$0.00	$0.00	$0.00	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5471.34.00.5 STRM WTR MGMT COMMUNICATIONS	$0.00	$0.00	$0.00	0.00 %
12.5471.40.00.5 STRM WTR MGMT DUES/SUBSCRIPTS/MTGS	$0.00	$0.00	$0.00	0.00 %
12.5471.48.00.5 STRM WTR MGMT PROPERTY & CASUALTY INS	$2,869.00	$1,384.26	$1,484.74	48.25 %
12.5471.60.00.5 STRM WTR MGMT PROFESSIONAL SVCS	$5,000.00	$0.00	$5,000.00	0.00 %
12.5471.65.00.5 STRM WTR MGMT RENTAL OF CITY EQUIP	$0.00	$0.00	$0.00	0.00 %
12.5471.66.00.5 STRM WTR MGMT OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
12.5471.67.00.5 STRM WTR MGMT STREET REPAIR/MAINT	$0.00	$0.00	$0.00	0.00 %
12.5471.68.00.5 STRM WTR MGMT VEH/EQUIP REPAIR/MAINT	$0.00	$0.00	$0.00	0.00 %
12.5471.69.00.5 STRM WTR MGMT BLDG/GRNDS REPAIR/MAINT	$0.00	$0.00	$0.00	0.00 %
12.5471.70.00.5 STRM WTR MGMT COPIER	$456.00	$257.35	$198.65	56.44 %
12.5471.72.00.5 STRM WTR MGMT TAXES/LICENSES/REGISTS	$3,500.00	$145.60	$3,354.40	4.16 %
12.5471.74.00.5 STRM WTR MGMT TRAVEL/TRANSPORTATION	$0.00	$0.00	$0.00	0.00 %
12.5471.79.00.5 STRM WTR MGMT MISC	$0.00	$0.00	$0.00	0.00 %
12.5471.83.00.5 STRM WTR MGMT EQUIP/MACH	$7,500.00	$0.00	$7,500.00	0.00 %
12.5471.94.01.5 STRM WTR MGMT PENISON PRINCIPAL	$287.00	$281.60	$5.40	98.12 %
12.5471.95.01.5 STRM WTR MGMT PENSION INTEREST EXP	$2,600.00	$1,305.50	$1,294.50	50.21 %
TOTAL STORMWATER MANAGEMENT	**$242,576.00**	**$112,631.72**	**$129,944.28**	**46.43%**
12.5480 SEWER COLLECTION SYSTEM				
12.5480.10.00.5 COLLECTION SALARIES & WAGES	$175,160.00	$88,313.73	$86,846.27	50.42 %
12.5480.11.00.5 COLLECTION OVERTIME	$19,393.00	$12,529.85	$6,863.15	64.61 %
12.5480.15.01.5 COLLECTION DENTAL INSURANCE	$1,554.00	$713.96	$840.04	45.94 %
12.5480.15.02.5 COLLECTION FICA/MEDICARE	$14,883.00	$7,223.69	$7,659.31	48.54 %
12.5480.15.03.5 COLLECTION HEALTH INSURANCE	$52,522.00	$22,696.28	$29,825.72	43.21 %
12.5480.15.04.5 COLLECTION FLEX SPENDING ACCOUNT	$925.00	$668.00	$257.00	72.22 %
12.5480.15.05.5 COLLECTION LONG TERM CARE INSURANCE	$26.00	$2.08	$23.92	8.00 %
12.5480.15.07.5 COLLECTION CITY RETIREMENT	$14,300.00	$6,568.89	$7,731.11	45.94 %
12.5480.15.08.5 COLLECTION LIFE, STD, LTD INSURANCE	$2,748.00	$1,286.90	$1,461.10	46.83 %
12.5480.15.09.5 COLLECTION UNEMPLOYMENT INSURANCE	$470.00	$268.74	$201.26	57.18 %
12.5480.15.10.5 COLLECTION WORKERS' COMPENSATION	$8,840.00	$3,551.70	$5,288.30	40.18 %
12.5480.15.12.5 COLLECTION PARKING FEE	$476.00	$476.00	$0.00	100.00 %
12.5480.18.00.5 COLLECTION UNIFORMS/PROTECTIVE CLOTH	$0.00	$21.80	($21.80)	0.00 %
12.5480.20.00.5 COLLECTION OFFICE SUPPLIES	$0.00	$48.49	($48.49)	0.00 %

City of Montpelier
SEWER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5480.21.00.5 COLLECTION OPERATING SUPPLIES	$30,000.00	$8,264.12	$21,735.88	27.55 %
12.5480.23.00.5 COLLECTION SMALL TOOLS & EQUIP	$1,000.00	$1,954.59	($954.59)	195.46 %
12.5480.34.00.5 COLLECTION COMMUNICATIONS	$2,960.00	$448.00	$2,512.00	15.14 %
12.5480.38.00.5 COLLECTION DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
12.5480.48.00.5 COLLECTION PROP & LIAB INS	$4,362.00	$2,104.76	$2,257.24	48.25 %
12.5480.48.01.5 COLLECTION PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
12.5480.56.00.5 COLLECTION OTR PUR SRVC	$20,000.00	$1,217.80	$18,782.20	6.09 %
12.5480.65.00.5 COLLECTION EQUIP USE ASSESSMENT	$106,119.00	$106,119.00	$0.00	100.00 %
12.5480.65.01.5 COLLECTION EQUIP FLAT FEE	$50,000.00	$50,000.00	$0.00	100.00 %
12.5480.66.00.5 COLLECTION OTHER RENTALS	$1,500.00	$0.00	$1,500.00	0.00 %
12.5480.67.00.5 COLLECTION STREET REPAIR/MAINT	$5,000.00	$3,146.92	$1,853.08	62.94 %
12.5480.68.00.5 COLLECTION VEH/EQUIP REPAIR & MAINT	$7,000.00	$901.14	$6,098.86	12.87 %
12.5480.69.00.5 COLLECTION BLDGS/GRNDS REPAIR/MAINT	$1,500.00	$1,974.20	($474.20)	131.61 %
12.5480.70.00.5 COLLECTION COPIER	$653.00	$379.12	$273.88	58.06 %
12.5480.76.01.5 COLLECTION ELECTRIC	$8,000.00	$9,732.28	($1,732.28)	121.65 %
12.5480.79.00.5 COLLECTION MISC	$0.00	$0.00	$0.00	0.00 %
12.5480.82.00.5 COLLECTION CAP IMPROVEMENTS	$20,000.00	$40,158.91	($20,158.91)	200.79 %
12.5480.82.01.5 COLLECTION CSO CAPITAL IMPROVEMNENT	$0.00	$0.00	$0.00	0.00 %
12.5480.82.02.5 Capital Improvements Caledonia	$0.00	$21,265.00	($21,265.00)	0.00 %
12.5480.83.00.5 COLLECTION MACH/EQUIPMENT	$62,000.00	$10,854.50	$51,145.50	17.51 %
12.5480.88.00.5 COLLECTION CAPITAL RSRV	$0.00	$0.00	$0.00	0.00 %
12.5480.90.00.5 COLLECTION CSO PRINCIPAL DEBT PAYMNT	$297,483.20	$124,482.01	$173,001.19	41.85 %
12.5480.91.00.5 COLLECTION CSO INTEREST DEBT PAYMENT	$10,635.53	($2,491.97)	$13,127.50	(23.43)%
12.5480.94.01.5 COLLECTION PENSON PRINCIPAL	$785.00	$770.24	$14.76	98.12 %
12.5480.95.01.5 COLLECTION PENSION INTEREST EXP	$7,121.00	$3,575.55	$3,545.45	50.21 %
TOTAL SEWER COLLECTION SYSTEM	**$927,415.73**	**$529,226.28**	**$398,189.45**	**57.06%**
12.5481 WASTEWATER ADMINISTRATION				
12.5481.10.00.5 WW ADMIN SALARIES & WAGES	$71,383.00	$34,832.84	$36,550.16	48.80 %
12.5481.11.00.5 WW ADMIN OVERTIME	$2,826.00	$1,745.94	$1,080.06	61.78 %
12.5481.15.01.5 WW ADMIN DENTAL INSURANCE	$542.00	$245.76	$296.24	45.34 %
12.5481.15.02.5 WW ADMIN FICA/MEDICARE	$5,748.00	$2,703.87	$3,044.13	47.04 %
12.5481.15.03.5 WW ADMIN HEALTH INSURANCE	$18,200.00	$5,848.33	$12,351.67	32.13 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5481.15.04.5 WW ADMIN FLEX SPENDING ACCOUNT	$323.00	$232.00	$91.00	71.83 %
12.5481.15.05.5 WW ADMIN LONG TERM CARE INSURANCE	$30.00	$15.31	$14.69	51.03 %
12.5481.15.07.5 WW ADMIN CITY RETIREMENT	$5,454.00	$2,049.02	$3,404.98	37.57 %
12.5481.15.08.5 WW ADMIN LIFE, STD, LTD INSURANCE	$1,104.00	$472.64	$631.36	42.81 %
12.5481.15.09.5 WW ADMIN UNEMPLOYMENT INSURANCE	$189.00	$107.97	$81.03	57.13 %
12.5481.15.10.5 WW ADMIN WORKERS' COMPENSATION	$212.00	$124.34	$87.66	58.65 %
12.5481.15.12.5 WW ADMIN PARKING FEE	$516.00	$516.00	$0.00	100.00 %
12.5481.16.00.5 WW ADMIN GASB#68 PENSION	$0.00	$0.00	$0.00	0.00 %
12.5481.18.00.5 WW ADMIN UNIFRMS/PROTECT CLOTHING	$0.00	$0.00	$0.00	0.00 %
12.5481.20.00.5 WW ADMIN OFFICE SUPPLIES	$2,500.00	$1,731.86	$768.14	69.27 %
12.5481.20.01.5 WW ADMIN POSTAGE	$2,000.00	$1,533.49	$466.51	76.67 %
12.5481.30.00.5 WW ADMIN ADVERTISING	$1,000.00	$456.40	$543.60	45.64 %
12.5481.34.00.5 WW ADMIN TELEPHONE BASIC SERVICE	$2,416.00	$687.14	$1,728.86	28.44 %
12.5481.34.01.5 WW ADMIN TELEPHONE LONG DISTANCE	$1,141.00	$33.97	$1,107.03	2.98 %
12.5481.34.02.5 WW ADMIN INTERNET WAN SERVICE	$11,117.00	$2,569.36	$8,547.64	23.11 %
12.5481.38.00.5 WW ADMIN DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
12.5481.40.00.5 WW ADMIN DUES/SUBSCRIPTS/MTGS	$1,200.00	$285.84	$914.16	23.82 %
12.5481.48.00.5 WW ADMIN PROPERTY & LIABILITY INS	$1,752.00	$845.30	$906.70	48.25 %
12.5481.48.01.5 WW ADMIN PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
12.5481.56.00.5 WW ADMIN - OTR PUR SRVC	$500.00	$0.00	$500.00	0.00 %
12.5481.60.00.5 WW ADMIN PROFESSIONAL SVCS	$2,500.00	$0.00	$2,500.00	0.00 %
12.5481.61.00.5 WW ADMIN LEGAL SERVICES	$0.00	$0.00	$0.00	0.00 %
12.5481.65.00.5 WW ADMIN EQUIPMENT VACTOR RESERVE	$0.00	$0.00	$0.00	0.00 %
12.5481.70.00.5 WW ADMIN COPIER	$257.00	$136.46	$120.54	53.10 %
12.5481.79.00.5 WW ADMIN MISCELLANEOUS	$0.00	$0.00	$0.00	0.00 %
12.5481.83.00.5 WW ADMIN MACHINERY & EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
12.5481.83.01.5 WW ADMIN COMPUTER EQUIPMENT ALLOC	$14,660.00	$0.00	$14,660.00	0.00 %
12.5481.83.02.5 WW ADMIN FINANCIAL SOFTWARE	$0.00	$0.00	$0.00	0.00 %
12.5481.85.00.5 WW ADMIN FED/STATE GRANT EXPENSE	$0.00	$0.00	$0.00	0.00 %
12.5481.90.00.5 WW ADMIN WWTP DEBT PRINCIPAL	$152,946.00	$187,655.23	($34,709.23)	122.69 %
12.5481.91.00.5 WW ADMIN WWTP DEBT INTEREST	$99,602.27	$30,502.11	$69,100.16	30.62 %
12.5481.92.00.5 WW ADMIN ENERGY IMPROV LEASE PYMT	$17,650.00	$8,825.05	$8,824.95	50.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5481.92.01.5 WW ADMIN ENERGY AUDIT	$0.00	$0.00	$0.00	0.00 %
12.5481.94.01.5 WW ADMIN PENSON PRINCIPAL	$424.00	$416.03	$7.97	98.12 %
12.5481.95.01.5 WW ADMIN PENSION INTEREST EXP	$3,852.00	$1,934.14	$1,917.86	50.21 %
12.5481.96.00.5 WW ADMIN WATER METER DEPREC SHARE	$15,000.00	$15,000.00	$0.00	100.00 %
12.5481.97.00.5 WW ADMIN ADMINISTRATIVE/MGMT SVCS	$268,922.00	$268,922.00	$0.00	100.00 %
TOTAL WASTEWATER ADMINISTRATION	**$705,966.27**	**$570,428.40**	**$135,537.87**	**80.80%**
12.5482 PRIVATE SEWER SYS MAINT				
12.5482.10.00.5 PRIV SWR MAINT SALARIES & WAGES	$3,996.00	$1,956.22	$2,039.78	48.95 %
12.5482.11.00.5 PRIV SWR MAINT OVERTIME	$42.00	$59.32	($17.32)	141.24 %
12.5482.15.01.5 PRIV SWR MAINT DENTAL INSURANCE	$21.00	$10.32	$10.68	49.14 %
12.5482.15.02.5 PRIV SWR MAINT FICA/MEDICARE	$309.00	$143.22	$165.78	46.35 %
12.5482.15.03.5 PRIV SWR MAINT HEALTH INSURANCE	$708.00	$398.71	$309.29	56.31 %
12.5482.15.04.5 PRIV SWR MAINT FLEX SPENDING ACCOUNT	$13.00	$9.00	$4.00	69.23 %
12.5482.15.05.5 PRIV SWR MAINT LONG TERM CARE INS	$3.00	$1.04	$1.96	34.67 %
12.5482.15.07.5 PRIV SWR MAINT CITY RETIREMENT	$297.00	$116.81	$180.19	39.33 %
12.5482.15.08.5 PRIV SWR MAINT LIFE, STD, LTD INS	$37.00	$17.10	$19.90	46.22 %
12.5482.15.09.5 PRIV SWR MAINT UNEMPLOY INSURANCE	$6.00	$3.62	$2.38	60.33 %
12.5482.15.10.5 PRIV SWR MAINT WORKERS' COMPENSATION	$189.00	$76.16	$112.84	40.30 %
12.5482.48.00.5 PRIV SWR MAINT PROP/LIAB INS	$59.00	$28.36	$30.64	48.07 %
12.5482.56.00.5 PRIV SWR MAINT OTR PUR SRVC	$5,000.00	$3,473.27	$1,526.73	69.47 %
12.5482.70.00.5 PRIV SWR MAINT COPIER	$9.00	$5.01	$3.99	55.67 %
12.5482.94.01.5 PRIV SWR MAINT PENSON PRINCIPAL	$5.00	$4.91	$0.09	98.20 %
12.5482.95.01.5 PRIV SWR MAINT PENSION INTEREST EXP	$47.00	$23.60	$23.40	50.21 %
TOTAL PRIVATE SEWER SYS MAINT	**$10,741.00**	**$6,326.67**	**$4,414.33**	**58.90%**
12.5491 DELQ SEWER FEES COLLECTION				
12.5491.10.00.5 DELQ SEWER TAX COLL SALARIES & WAGES	$11,123.00	$5,459.68	$5,663.32	49.08 %
12.5491.15.01.5 DELQ SEWER TAX COLL DENTAL INSURANCE	$84.00	$40.82	$43.18	48.60 %
12.5491.15.02.5 DELQ SEWER TAX COLL FICA/MEDICARE	$862.00	$383.13	$478.87	44.45 %
12.5491.15.03.5 DELQ SEWER TAX COLL HEALTH INSURANCE	$2,833.00	$985.52	$1,847.48	34.79 %
12.5491.15.04.5 DELQ SEWER TAX COLL FLEX SPENDING ACCOUNT	$40.00	$36.00	$4.00	90.00 %
12.5491.15.05.5 DELQ SEWER TAX COLL LONG TERM CARE INSURANCE	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
SEWER FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
12.5491.15.07.5 DELQ SEWER TAX COLL CITY RETIREMENT	$818.00	$349.95	$468.05	42.78 %
12.5491.15.08.5 DELQ SEWER TAX COLL LIFE, STD, LTD INSURANCE	$74.00	$68.44	$5.56	92.49 %
12.5491.15.09.5 DELQ SEWER TAX COLL UNEMPLOYMENT INSURANCE	$13.00	$14.50	($1.50)	111.54 %
12.5491.15.10.5 DELQ SEWER TAX COLL WORKERS' COMPENSATION	$32.00	$16.00	$16.00	50.00 %
12.5491.15.12.5 DELQ SEWER TAX COLL PARKING FEE	$120.00	$120.00	$0.00	100.00 %
12.5491.20.00.5 DELQ SEWER TAX COLL OFFICE SUPPLIES	$0.00	$0.00	$0.00	0.00 %
12.5491.20.01.5 DELQ SEWER TAX COLL POSTAGE	$1,000.00	$64.90	$935.10	6.49 %
12.5491.34.00.5 DELQ SEWER TAX COLL COMMUNICATIONS	$0.00	$0.00	$0.00	0.00 %
12.5491.40.00.5 DELQ SEWER TAX COLL DUES/SUBSCRIPTS/MTGS	$0.00	$0.00	$0.00	0.00 %
12.5491.48.00.5 DELQ SEWER TAX COLL PROPERTY & LIABILITY INS	$235.00	$113.46	$121.54	48.28 %
12.5491.70.00.5 DELQ SEWER TAX COLL COPIER	$29.00	$20.10	$8.90	69.31 %
12.5491.94.01.5 DELQ SEWER COLL PENSON PRINCIPAL	$52.00	$51.02	$0.98	98.12 %
12.5491.95.01.5 DELQ SEWER TAX COLL PENSION INTEREST EXP	$469.00	$235.49	$233.51	50.21 %
TOTAL DELQ SEWER FEES COLLECTION	**$17,784.00**	**$7,959.01**	**$9,824.99**	**44.75%**
12.9961 TAX ABATEMENTS/CREDITS				
12.9961.00.00.5 UTILITY BILL ABATEMENT	$0.00	$0.00	$0.00	0.00 %
TOTAL TAX ABATEMENTS/CREDITS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
12.9962 GF MISC EXP				
12.9962.00.00.5 A/R SEWER BAD DEBT WRITE-OFF	$0.00	$0.00	$0.00	0.00 %
TOTAL GF MISC EXP	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL SEWER FUND EXPENDITURES	**$3,847,649.00**	**$2,163,869.65**	**$1,683,779.35**	**56.24%**
SEWER FUND NET EXCESS / (DEFICIT)	**$0.00**	**$332,617.43**		

City of Montpelier
CEMETERY FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
17.2 INTERGOVERNMENTAL REV				
17.2301.00.00.4 FEMA STORM DAMAGE GRANT REV	$0.00	$0.00	$0.00	0.00 %
17.2550.00.00.4 CEMETERY XFER CMTRY TRST-EXP	$30,000.00	$0.00	($30,000.00)	0.00 %
17.2660.00.00.4 CEMETERY OUTSIDE BURIALS	$0.00	$0.00	$0.00	0.00 %
17.2700.00.00.4 CEMETERY INTEREST	$0.00	$0.00	$0.00	0.00 %
17.2701.00.00.4 CEMETERY CHANGE IN MARKET VALUE	$0.00	$0.00	$0.00	0.00 %
17.2770.00.00.4 CEMETERY ENDOWNMENT CARE	$8,000.00	$5,980.00	($2,020.00)	74.75 %
17.2771.00.00.4 CEMETERY GRAVE OPENINGS	$0.00	$0.00	$0.00	0.00 %
17.2771.00.01.4 CEMETERY GRAVE OPEN FULL BURIAL	$13,000.00	$6,040.00	($6,960.00)	46.46 %
17.2771.00.02.4 CEMETERY GRAVE OPEN CREMATION	$13,000.00	$2,730.00	($10,270.00)	21.00 %
17.2772.00.00.4 CEMETERY FOUNDATIONS	$0.00	$0.00	$0.00	0.00 %
17.2773.00.00.4 CEMETERY VAULT CHARGES	$1,000.00	$0.00	($1,000.00)	0.00 %
17.2814.00.00.4 PROCEEDS FROM LTD	$0.00	$35,000.00	$35,000.00	0.00 %
17.2816.00.00.4 SALE OF EQUIP PROCEEDS	$0.00	$21,413.00	$21,413.00	0.00 %
17.2960.00.00.4 CEMETERY LOT SALES	$3,000.00	$1,920.00	($1,080.00)	64.00 %
17.2990.00.00.4 CEMETERY FOUNDATIONS	$6,000.00	$2,299.00	($3,701.00)	38.32 %
17.2990.00.01.4 CEMETERY MONUMENT SALES/REPAIR	$500.00	$95.00	($405.00)	19.00 %
17.2990.00.02.4 CEMETERY MONUMENT INSTALLATIONS	$3,000.00	$0.00	($3,000.00)	0.00 %
17.2990.00.03.4 CEMETERY MONUMENT REPAIR	$1,500.00	$515.00	($985.00)	34.33 %
17.2990.00.04.4 CEMETERY MONUMENT SALES/SANDBLAST	$500.00	$0.00	($500.00)	0.00 %
17.2992.00.00.4 CEMETERY MISC REIMBS	$0.00	$1,470.00	$1,470.00	0.00 %
17.2993.00.00.4 CEMETERY NON-RESIDENT REVENUE	$1,000.00	$0.00	($1,000.00)	0.00 %
17.2994.00.00.4 CEMETERY XFER GENERAL FUND	$87,492.00	$87,492.00	$0.00	100.00 %
17.2995.00.00.4 CEMETERY XFER PARKING FUND	$12,000.00	$12,000.00	$0.00	100.00 %
17.2996.00.00.4 CEMETERY XFER DPW SMALL PARKS	$27,900.00	$27,900.00	$0.00	100.00 %
17.2997.00.00.4 CEMETERY XFER GF CIP/EQUIPMENT	$35,575.00	$35,575.00	$0.00	100.00 %
TOTAL INTERGOVERNMENTAL REV	**$243,467.00**	**$240,429.00**	**($3,038.00)**	**98.75%**
TOTAL CEMETERY FUND REVENUES	**$243,467.00**	**$240,429.00**	**($3,038.00)**	**98.75%**

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
17.7000 GREEN MOUNT CEMETERY				
17.7000.10.00.5 CEMETERY SALARIES & WAGES	$92,514.00	$41,850.16	$50,663.84	45.24 %
17.7000.11.00.5 CEMETERY OVERTIME	$5,000.00	$5,388.82	($388.82)	107.78 %
17.7000.15.01.5 CEMETERY DENTAL INSURANCE	$630.00	$306.66	$323.34	48.68 %
17.7000.15.02.5 CEMETERY FICA/MEDICARE	$7,342.00	$3,603.85	$3,738.15	49.09 %
17.7000.15.03.5 CEMETERY HEALTH INSURANCE	$13,738.00	$2,872.79	$10,865.21	20.91 %
17.7000.15.04.5 CEMETERY FLEX SPENDING ACCOUNT	$375.00	$175.00	$200.00	46.67 %
17.7000.15.05.5 CEMETERY LONG TERM CARE INSURANCE	$78.00	$39.00	$39.00	50.00 %
17.7000.15.07.5 CEMETERY CITY RETIREMENT	$7,167.00	$3,424.80	$3,742.20	47.79 %
17.7000.15.08.5 CEMETERY LIFE, STD, LTD INSURANCE	$1,112.00	$551.66	$560.34	49.61 %
17.7000.15.09.5 CEMETERY UNEMPLOYMENT INSURANCE	$191.00	$108.70	$82.30	56.91 %
17.7000.15.10.5 CEMETERY WORKERS' COMPENSATION	$3,642.00	$1,878.54	$1,763.46	51.58 %
17.7000.18.00.5 CEMETERY UNIFRMS/PROTECT CLOTHING	$800.00	$99.98	$700.02	12.50 %
17.7000.20.00.5 CEMETERY OFFICE SUPPLIES	$800.00	$316.38	$483.62	39.55 %
17.7000.20.01.5 CEMETERY POSTAGE	$30.00	$8.35	$21.65	27.83 %
17.7000.21.00.5 CEMETERY OPERATING SUPPLIES	$1,500.00	$1,080.91	$419.09	72.06 %
17.7000.21.01.5 CEMETERY FUEL	$4,500.00	$2,254.69	$2,245.31	50.10 %
17.7000.23.00.5 CEMETERY SMALL TOOLS & EQUIP	$350.00	$3,184.28	($2,834.28)	909.79 %
17.7000.30.00.5 CEMETERY ADVERTISING	$750.00	$390.52	$359.48	52.07 %
17.7000.34.00.5 CEMETERY TELEPHONE BASIC SERVICE	$300.00	$150.94	$149.06	50.31 %
17.7000.34.01.5 CEMETERY TELEPHONE LONG DISTANCE	$100.00	$6.98	$93.02	6.98 %
17.7000.34.02.5 CEMETERY INTERNET WAN SERVICE	$1,100.00	$123.48	$976.52	11.23 %
17.7000.40.00.5 CEMETERY DUES/SUBSCRIPTS/MTGS	$2,200.00	$754.00	$1,446.00	34.27 %
17.7000.48.00.5 CEMETERY PROPERTY & LIABILITY INS	$7,723.00	$3,830.48	$3,892.52	49.60 %
17.7000.48.01.5 CEMETERY PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
17.7000.56.00.5 CEMETERY CORRECTIONS - LABOR COST	$26,500.00	$16,470.00	$10,030.00	62.15 %
17.7000.57.00.5 CEMETERY MONUMENT INSTALLATION	$2,400.00	$1,403.05	$996.95	58.46 %
17.7000.57.01.5 CEMETERY MONUMENT REPAIR	$1,000.00	$7,247.35	($6,247.35)	724.74 %
17.7000.57.02.5 CEMETERY MONUMENT SALES/SANDBLAST	$700.00	$0.00	$700.00	0.00 %
17.7000.58.00.5 CEMETERY FLOWER FUND	$500.00	$277.48	$222.52	55.50 %
17.7000.58.01.5 CEMETERY ENDOWMENT CARE	$8,000.00	$300.00	$7,700.00	3.75 %

City of Montpelier
CEMETERY FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
17.7000.60.00.5 CEMETERY PROFESSIONAL SVCS	$1,000.00	$102.13	$897.87	10.21 %
17.7000.66.00.5 CEMETERY OTHER RENTALS	$100.00	$0.00	$100.00	0.00 %
17.7000.67.00.5 CEMETERY STREET REPAIR & MAINT	$100.00	$0.00	$100.00	0.00 %
17.7000.68.00.5 CEMETERY VEH/EQUIP REPAIR & MAINT	$2,500.00	$4,488.15	($1,988.15)	179.53 %
17.7000.68.01.5 CEMETERY TRUCK REPAIR & MAINT	$500.00	$0.00	$500.00	0.00 %
17.7000.68.02.5 CEMETERY MOWING REPAIR & MAINT	$1,500.00	$254.30	$1,245.70	16.95 %
17.7000.68.03.5 CEMETERY EXCAVATOR REPAIR & MAINT	$400.00	$47.52	$352.48	11.88 %
17.7000.68.04.5 CEMETERY TRACTOR REPAIR & MAINT	$200.00	$56.85	$143.15	28.43 %
17.7000.69.00.5 CEMETERY BLDGS/GRNDS REPAIR/MAINT	$1,000.00	$246.51	$753.49	24.65 %
17.7000.69.01.5 CEMETERY SMALL PARKS MAINTENANCE	$1,500.00	$0.00	$1,500.00	0.00 %
17.7000.70.00.5 CEMETERY COPIER	$300.00	$164.49	$135.51	54.83 %
17.7000.72.00.5 CEMETERY TAXES/LICENSE/REGIST	$0.00	$0.00	$0.00	0.00 %
17.7000.74.00.5 CEMETERY TRAVEL/TRANSPORTATION	$100.00	$2.35	$97.65	2.35 %
17.7000.76.01.5 CEMETERY ELECTRIC	$1,800.00	$547.43	$1,252.57	30.41 %
17.7000.76.02.5 CEMETERY HEATING FUEL	$1,700.00	$233.64	$1,466.36	13.74 %
17.7000.76.03.5 CEMETERY TRASH REMOVAL	$50.00	$0.00	$50.00	0.00 %
17.7000.76.04.5 CEMETERY IN HOUSE UTILITIES/WATER	$1,000.00	$425.04	$574.96	42.50 %
17.7000.76.05.5 CEMETERY PORTOLET	$2,000.00	$755.20	$1,244.80	37.76 %
17.7000.79.00.5 CEMETERY MISC	$0.00	$0.00	$0.00	0.00 %
17.7000.80.00.5 CEMETERY ELM STREET CEMETERY	$100.00	$0.00	$100.00	0.00 %
17.7000.80.01.5 CEMETERY TREES, BULBS, SHRUBS	$1,000.00	$0.00	$1,000.00	0.00 %
17.7000.82.00.5 CEMETERY CIP PLAN CEMETERY	$18,875.00	$4,294.79	$14,580.21	22.75 %
17.7000.83.00.5 CEMETERY EQUIPMENT PLAN CEMETERY	$16,700.00	$56,413.00	($39,713.00)	337.80 %
17.7000.91.00.5 CEMETERY INTEREST EXPENSE	$0.00	$0.00	$0.00	0.00 %
17.7000.95.01.5 CEMETERY PENSION INTEREST EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL GREEN MOUNT CEMETERY	**$243,467.00**	**$166,130.25**	**$77,336.75**	**68.24%**
17.9962 GF MISC EXP				
17.9962.00.00.5 AR BAD DEBT EXPENSE	$0.00	$0.00	$0.00	0.00 %
TOTAL GF MISC EXP	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL CEMETERY FUND EXPENDITURES	**$243,467.00**	**$166,130.25**	**$77,336.75**	**68.24%**
CEMETERY FUND NET EXCESS / (DEFICIT)	**$0.00**	**$74,298.75**		

City of Montpelier
PARKS FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
18.22 PERMITS AND LICENSE REV				
18.2280.00.00.4 PARKS MISC GRANT REVENUE	$6,000.00	$7,575.00	$1,575.00	126.25 %
TOTAL PERMITS AND LICENSE REV	**$6,000.00**	**$7,575.00**	**$1,575.00**	**126.25%**
18.23 INTERGOVERNMENTAL REV				
18.2300.00.00.4 PARKS TOWER GRANT REVENUE	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$0.00**	**$0.00**	**$0.00**	**0.00%**
18.261 EQUIPMENT/LAND REVENUE				
18.2614.00.00.4 PARKS SALE OF EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
TOTAL EQUIPMENT/LAND REVENUE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
18.264 OTHER REVENUE				
18.2642.00.00.5 PARKS ASH BORER GRANT EXPENSE	$0.00	$0.00	$0.00	0.00 %
18.2648.00.00.4 PARKS VISTA	$0.00	$0.00	$0.00	0.00 %
18.2649.00.00.4 PARKS MISC CONTRIBS	$0.00	$0.00	$0.00	0.00 %
18.2649.00.01.4 PARKS PET WASTE CONTRIBS	$0.00	$0.00	$0.00	0.00 %
TOTAL OTHER REVENUE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
18.268 OTHER REVENUE				
18.2680.00.00.4 PARK ENCHANTED FOREST RECEIPTS	$3,000.00	$5,871.24	$2,871.24	195.71 %
18.2682.00.00.4 PARKS T-SHIRT SALES	$0.00	$0.00	$0.00	0.00 %
18.2685.00.00.4 PARKS SHELTER RESERVATION	$1,000.00	$710.00	($290.00)	71.00 %
TOTAL OTHER REVENUE	**$4,000.00**	**$6,581.24**	**$2,581.24**	**164.53%**
18.28 MISC REVENUE				
18.2804.00.00.4 CONTRIBS/DONATIONS/FUNDRAISING	$6,666.00	$4,406.00	($2,260.00)	66.10 %
TOTAL MISC REVENUE	**$6,666.00**	**$4,406.00**	**($2,260.00)**	**66.10%**
18.29 OPERATING TRANSFERS				
18.2900.00.00.4 PARKS INTEREST REV	$0.00	$0.00	$0.00	0.00 %
18.2907.00.00.4 PARKS W/C REIMB	$0.00	$0.00	$0.00	0.00 %
18.2910.00.00.4 PARKS XFER GF OPERATIONS	$151,819.00	$151,819.00	$0.00	100.00 %
18.2910.01.00.4 PARKS XFER GF PARK IMPACT FEES	$0.00	$0.00	$0.00	0.00 %
18.2915.00.00.4 PARKS XFER FROM GF PET WASTE FEES	$2,160.00	$0.00	($2,160.00)	0.00 %

City of Montpelier
PARKS FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
18.2983.00.00.4 PARKS RANGER HOUSE RENTAL	$13,200.00	$3,275.00	($9,925.00)	24.81 %
18.2984.00.00.4 PARKS XFER FROM OTHER FUNDS	$0.00	$0.00	$0.00	0.00 %
18.2985.00.00.4 PARKS XFER GF EQUIPMENT	$13,900.00	$6,500.00	($7,400.00)	46.76 %
18.2986.00.00.4 PARKS XFER MONTPR FOUNDTN	$0.00	$0.00	$0.00	0.00 %
18.2987.00.00.4 PARKS XFER GF CIP	$6,075.00	$6,075.00	$0.00	100.00 %
18.2990.00.00.4 PARKS MISC. REVENUE	$0.00	$0.00	$0.00	0.00 %
18.2992.00.00.4 PARKS MISC REIMB	$0.00	$0.00	$0.00	0.00 %
TOTAL OPERATING TRANSFERS	**$187,154.00**	**$167,669.00**	**($19,485.00)**	**89.59%**
TOTAL PARKS FUND REVENUES	**$203,820.00**	**$186,231.24**	**($17,588.76)**	**91.37%**

City of Montpelier
PARKS FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
18.76 PARKS GRANT EXP				
18.7612.00.00.5 PARKS GRANT EXPENSES	$0.00	$0.00	$0.00	0.00 %
18.7615.00.00.5 PARKS STATE HOUSE TRAIL	$900.00	$0.00	$900.00	0.00 %
18.7621.00.00.5 PARKS GRANT EXP-COMMUNITY GARDEN	$0.00	$0.00	$0.00	0.00 %
TOTAL PARKS GRANT EXP	**$900.00**	**$0.00**	**$900.00**	**0.00%**
18.7600 PARKS OPERATIONS				
18.7600.10.00.5 PARKS SALARIES & WAGES	$84,529.00	$42,171.17	$42,357.83	49.89 %
18.7600.10.01.5 PARKS AMERICORP & SUMMER WAGES	$14,000.00	$6,397.50	$7,602.50	45.70 %
18.7600.11.00.5 PARKS OVERTIME	$0.00	$753.75	($753.75)	0.00 %
18.7600.15.01.5 PARKS DENTAL INSURANCE	$609.00	$336.96	$272.04	55.33 %
18.7600.15.02.5 PARKS FICA/MEDICARE	$6,993.00	$3,491.90	$3,501.10	49.93 %
18.7600.15.03.5 PARKS HEALTH INSURANCE	$24,788.00	$10,263.47	$14,524.53	41.40 %
18.7600.15.04.5 PARKS FLEX SPENDING ACCOUNT	$363.00	$288.00	$75.00	79.34 %
18.7600.15.05.5 PARKS LONG TERM CARE INSURANCE	$103.00	$41.34	$61.66	40.14 %
18.7600.15.07.5 PARKS CITY RETIREMENT	$6,213.00	$3,057.32	$3,155.68	49.21 %
18.7600.15.08.5 PARKS LIFE, STD, LTD INSURANCE	$1,075.00	$547.52	$527.48	50.93 %
18.7600.15.09.5 PARKS UNEMPLOYMENT INSURANCE	$184.00	$115.95	$68.05	63.02 %
18.7600.15.10.5 PARKS WORKERS' COMPENSATION	$3,744.00	$1,817.26	$1,926.74	48.54 %
18.7600.20.00.5 PARKS OFFICE SUPPLIES	$200.00	$189.40	$10.60	94.70 %
18.7600.20.01.5 PARKS POSTAGE	$70.00	$0.50	$69.50	0.71 %
18.7600.21.00.5 PARKS OPERATING SUPPLIES	$2,000.00	$2,115.42	($115.42)	105.77 %
18.7600.23.00.5 PARKS SMALL TOOLS & EQUIP	$1,500.00	$921.91	$578.09	61.46 %
18.7600.30.00.5 PARKS ADVERTISING	$200.00	$0.00	$200.00	0.00 %
18.7600.34.00.5 PARKS TELEPHONE BASIC SERVICE	$128.00	$146.66	($18.66)	114.58 %
18.7600.34.01.5 PARKS TELEPHONE LONG DISTANCE	$101.00	$5.72	$95.28	5.66 %
18.7600.34.02.5 PARKS INTERNET WAN SERVICE	$232.00	$177.34	$54.66	76.44 %
18.7600.34.03.5 PARKS CELL PHONE & PAGER	$1,200.00	$528.91	$671.09	44.08 %
18.7600.40.00.5 PARKS DUES/SUBSCRIPTS/MTGS	$1,500.00	$20.14	$1,479.86	1.34 %
18.7600.48.00.5 PARKS PROPERTY & LIABILITY INS	$8,913.00	$4,426.62	$4,486.38	49.66 %
18.7600.48.01.5 PARKS PC - DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
18.7600.56.00.5 PARKS OTR PUR SRVC	$2,000.00	$1,294.48	$705.52	64.72 %

City of Montpelier
PARKS FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
18.7600.62.00.5 PARKS PRINTING & BINDING	$200.00	$0.00	$200.00	0.00 %
18.7600.67.00.5 PARKS ROADS/REPAIR/MAINT	$2,000.00	$262.50	$1,737.50	13.13 %
18.7600.68.00.5 PARKS VEHS/EQUIP REPAIR/MAINT	$9,000.00	$3,865.13	$5,134.87	42.95 %
18.7600.69.00.5 PARKS BLDG/GRNDS REPAIR/MAINT	$5,000.00	$262.41	$4,737.59	5.25 %
18.7600.69.01.5 PARKS NON RE-OCCURRING MAINT	$6,000.00	$227.56	$5,772.44	3.79 %
18.7600.69.02.5 PARKS TOWER REPAIRS/MAINT	$0.00	$0.00	$0.00	0.00 %
18.7600.70.00.5 PARKS COPIER	$291.00	$160.83	$130.17	55.27 %
18.7600.74.00.5 PARKS TRAVEL/TRANSPORTATION	$300.00	$0.00	$300.00	0.00 %
18.7600.76.01.5 PARKS ELECTRIC	$882.00	$213.05	$668.95	24.16 %
18.7600.76.02.5 PARKS HEAT	$0.00	$46.39	($46.39)	0.00 %
18.7600.76.03.5 PARKS TRASH REMOVAL	$200.00	$0.00	$200.00	0.00 %
18.7600.76.04.5 PARKS IN HOUSE UTILITIES/WATER	$400.00	$310.88	$89.12	77.72 %
18.7600.79.00.5 PARKS MISC	$250.00	$6,822.99	($6,572.99)	2,729.20 %
18.7600.79.01.5 PARKS PET WASTE EXP	$2,160.00	$0.00	$2,160.00	0.00 %
18.7600.82.00.5 PARKS CIP PLAN PARKS	$6,075.00	$2,841.45	$3,233.55	46.77 %
18.7600.83.00.5 PARKS EQUIPMENT PLAN PARKS	$6,500.00	$0.00	$6,500.00	0.00 %
18.7600.83.01.5 PARKS TOWER RESTORATION	$0.00	$0.00	$0.00	0.00 %
18.7600.94.01.5 PARKS PENSON PRINCIPAL	$250.00	$245.30	$4.70	98.12 %
18.7600.95.01.5 PARKS PENSION INTEREST EXP	$2,267.00	$1,138.29	$1,128.71	50.21 %
18.7600.99.01.5 PARKS XFER TO GF-TREE WARDEN ASST	$0.00	$0.00	$0.00	0.00 %
TOTAL PARKS OPERATIONS	**$202,420.00**	**$95,506.02**	**$106,913.98**	**47.18%**
18.764 PARKS MISC EXP				
18.7643.00.00.5 PARKS PEACE PARK	$500.00	$0.00	$500.00	0.00 %
18.7644.00.00.5 PARKS IMPACT EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL PARKS MISC EXP	**$500.00**	**$0.00**	**$500.00**	**0.00%**
TOTAL PARKS FUND EXPENDITURES	**$203,820.00**	**$95,506.02**	**$108,313.98**	**46.86%**
PARKS FUND NET EXCESS / (DEFICIT)	**$0.00**	**$90,725.22**		

City of Montpelier
FUND 36 FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
36.23 INTERGOVERNMENTAL REV				
36.2301.00.00.4 DEFERRED INFLOWS-PENSION RELATED	$0.00	$0.00	$0.00	0.00 %
36.2305.00.00.4 REC GRANTS-PRIVATE	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$0.00**	**$0.00**	**$0.00**	**0.00%**
36.24 FEES & CHARGES FOR SERVICES				
36.2400.00.00.4 REC SEASON PASSES-SWIM POOL	$24,000.00	$3,066.00	($20,934.00)	12.78 %
36.2401.00.00.4 REC SEASON PASSES-REC CTR	$700.00	$1,725.00	$1,025.00	246.43 %
36.2402.00.00.4 REC SEASON PASSES-OUTDOOR	$0.00	$0.00	$0.00	0.00 %
36.2420.00.00.4 REC DAILY ADMISSION-POOL	$10,000.00	$9,239.00	($761.00)	92.39 %
36.2421.00.00.4 REC DAILY ADMISSION-REC CTR	$2,800.00	$1,105.00	($1,695.00)	39.46 %
36.2422.00.00.4 REC DAILY ADM-OUTDR FACILITY	$0.00	$0.00	$0.00	0.00 %
36.2430.00.00.4 REC PROGRAM FEES-POOL	$9,500.00	$2,613.04	($6,886.96)	27.51 %
36.2431.00.00.4 REC PROGRAM FEES-REC CTR	$45,000.00	$17,858.10	($27,141.90)	39.68 %
36.2432.00.00.4 REC PROGRAM FEES-OUTDR FACILITY	$140,000.00	$90,708.57	($49,291.43)	64.79 %
36.2440.00.00.4 REC CONCESSIONS-POOL	$7,800.00	$7,174.05	($625.95)	91.98 %
36.2441.00.00.4 REC CONCESSIONS-REC CTR	$0.00	$0.00	$0.00	0.00 %
36.2442.00.00.4 REC CONCESSIONS-OUTDR FACILITY	$0.00	$0.00	$0.00	0.00 %
TOTAL FEES & CHARGES FOR SERVICES	**$239,800.00**	**$133,488.76**	**($106,311.24)**	**55.67%**
36.25 RENTS & COMMISSIONS/UTILITY FEES				
36.2502.00.00.4 REC RENTALS-REC CENTER	$9,500.00	$4,240.00	($5,260.00)	44.63 %
36.2503.00.00.4 REC RENTALS-OUTDR FACILITY	$12,000.00	$3,795.30	($8,204.70)	31.63 %
TOTAL RENTS & COMMISSIONS/UTILITY FEES	**$21,500.00**	**$8,035.30**	**($13,464.70)**	**37.37%**
36.27 INTEREST/INVESTMENT REVENUE				
36.2700.00.00.4 REC INTEREST INCOME	$0.00	$0.00	$0.00	0.00 %
TOTAL INTEREST/INVESTMENT REVENUE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
36.28 MISC REVENUE				
36.2800.00.00.4 REC SKI & SKATE SALE	$8,500.00	$13,412.45	$4,912.45	157.79 %
36.2801.00.00.4 REC MISC REVENUE	$2,000.00	$397.96	($1,602.04)	19.90 %
36.2802.00.00.4 FEE FOR SERVICES - SCHOOL	$15,000.00	$7,510.50	($7,489.50)	50.07 %
36.2803.00.00.4 XFER FROM MSAC PLOWING	$7,500.00	$0.00	($7,500.00)	0.00 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
36.2804.00.00.4 REC CONTRIBS/DONATIONS/FUNDRAISING	$6,666.00	$5,000.00	($1,666.00)	75.01 %
TOTAL MISC REVENUE	**$39,666.00**	**$26,320.91**	**($13,345.09)**	**66.36%**
36.29 OPERATING TRANSFERS				
36.2910.00.00.4 REC XFER FROM GF-OPERATIONS	$529,053.00	$529,053.00	$0.00	100.00 %
36.2997.00.00.4 REC XFER CIP & EQUIP	$88,500.00	$88,500.00	$0.00	100.00 %
TOTAL OPERATING TRANSFERS	**$617,553.00**	**$617,553.00**	**$0.00**	**100.00%**
TOTAL FUND 36 REVENUES	**$918,519.00**	**$785,397.97**	**($133,121.03)**	**85.51%**

City of Montpelier
FUND 36 FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
36.7570 REC ADMIN				
36.7570.10.00.5 REC ADMIN SALARIES & WAGES	$146,106.00	$76,400.40	$69,705.60	52.29 %
36.7570.11.00.5 REC ADMIN OVERTIME	$0.00	$0.00	$0.00	0.00 %
36.7570.15.01.5 REC ADMIN DETAL INSURANCE	$1,260.00	$419.64	$840.36	33.30 %
36.7570.15.02.5 REC ADMIN FICA/MEDICARE	$10,820.00	$5,583.72	$5,236.28	51.61 %
36.7570.15.03.5 REC ADMIN HEATH INSURANCE	$42,490.00	$11,085.07	$31,404.93	26.09 %
36.7570.15.04.5 REC ADMIN FLEX SPENDING ACCOUNT	$750.00	$541.00	$209.00	72.13 %
36.7570.15.07.5 REC ADMIN CITY RETIREMENT	$10,048.00	$5,192.39	$4,855.61	51.68 %
36.7570.15.08.5 REC ADMIN LIFE,STD,LTD INSURANCE	$2,011.00	$1,026.61	$984.39	51.05 %
36.7570.15.09.5 REC ADMIN UNEMPLOYMENT INSURANCE	$375.00	$217.41	$157.59	57.98 %
36.7570.15.10.5 REC ADMIN WORKERS' COMPENSATION	$424.00	$254.70	$169.30	60.07 %
36.7570.20.00.5 REC ADMIN SUPPLIES	$2,600.00	$972.73	$1,627.27	37.41 %
36.7570.20.01.5 REC ADMIN POSTAGE	$900.00	$4.23	$895.77	0.47 %
36.7570.30.00.5 REC ADMIN ADVERTISING	$4,150.00	$745.50	$3,404.50	17.96 %
36.7570.34.00.5 REC ADMIN TELEPHONE	$760.00	$558.82	$201.18	73.53 %
36.7570.34.02.5 REC ADMIN INTERNET WAN SERVICE	$0.00	$3,253.92	($3,253.92)	0.00 %
36.7570.40.00.5 REC ADMIN DUES/SUBSCRIPTIONS/MTGS	$385.00	$180.00	$205.00	46.75 %
36.7570.41.00.5 REC ADMIN TRAINING	$2,000.00	$1,173.00	$827.00	58.65 %
36.7570.48.00.5 REC ADMIN PROP & LIAB INS	$18,389.00	$9,237.86	$9,151.14	50.24 %
36.7570.56.00.5 REC ADMIN OTHER PURCHASED SRVCS	$6,109.00	$4,358.65	$1,750.35	71.35 %
36.7570.62.00.5 REC ADMIN PRINTING/COPIER	$1,890.00	$317.60	$1,572.40	16.80 %
36.7570.68.00.5 REC ADMIN EQUIP MAINT/RENTAL	$400.00	$0.00	$400.00	0.00 %
36.7570.70.00.5 REC ADMIN COPIER-CITY ALLOCATION	$617.00	$301.52	$315.48	48.87 %
36.7570.74.00.5 REC ADMIN TRAVEL/TRANSPORTATION	$3,630.00	$880.60	$2,749.40	24.26 %
36.7570.79.00.5 REC ADMIN MISC EXP	$4,000.00	$419.52	$3,580.48	10.49 %
36.7570.83.00.5 REC ADMIN EQUIPMENT	$0.00	$35.23	($35.23)	0.00 %
36.7570.94.01.5 REC ADMIN PENSON PRINCIPAL	$575.00	$1,139.19	($564.19)	198.12 %
36.7570.95.01.5 REC ADMIN PENSION INTEREST EXP	$11,546.00	$5,494.97	$6,051.03	47.59 %
TOTAL REC ADMIN	**$272,235.00**	**$129,794.28**	**$142,440.72**	**47.68%**
36.7571 REC CTR				
36.7571.10.00.5 REC CTR SALARIES & WAGES	$9,200.00	$6,346.19	$2,853.81	68.98 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
36.7571.11.00.5 REC CTR OVERTIME	$0.00	$438.00	($438.00)	0.00 %
36.7571.15.01.5 REC CTR DENTAL INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7571.15.02.5 REC CTR FICA/MEDICARE	$704.00	$519.01	$184.99	73.72 %
36.7571.15.03.5 REC CTR HEALTH INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7571.15.04.5 REC CTR FLEX SPENDING ACCOUNT	$0.00	$0.00	$0.00	0.00 %
36.7571.15.07.5 REC CTR CITY RETIREMENT	$0.00	$0.00	$0.00	0.00 %
36.7571.15.08.5 REC CTR LIFE,STD, LTD INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7571.15.09.5 REC CTR UNEMPLOYMENT INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7571.15.10.5 REC CTR WORKERS' COMPENSATION	$350.00	$132.66	$217.34	37.90 %
36.7571.20.00.5 REC CTR SUPPLIES	$15,715.00	$8,950.53	$6,764.47	56.96 %
36.7571.34.00.5 REC CTR TELEPHONE	$0.00	$0.00	$0.00	0.00 %
36.7571.48.00.5 REC CTR PROP & LIAB INS	$0.00	$0.00	$0.00	0.00 %
36.7571.56.00.5 REC CTR OTHER PUR SRVCS	$15,725.00	$6,322.00	$9,403.00	40.20 %
36.7571.68.00.5 REC CTR EQUIP MAINT/RENTAL	$0.00	$0.00	$0.00	0.00 %
36.7571.70.00.5 REC CTR COPIER-CITY ALLOCATION	$0.00	$0.00	$0.00	0.00 %
36.7571.76.01.5 REC CTR ELECTRIC	$3,500.00	$1,483.59	$2,016.41	42.39 %
36.7571.76.02.5 REC CTR HEATING FUEL	$14,280.00	$0.00	$14,280.00	0.00 %
36.7571.76.03.5 REC CTR TRASH REMOVAL	$1,625.00	$772.02	$852.98	47.51 %
36.7571.76.04.5 REC CTR WATER/SEWER USE	$900.00	$604.64	$295.36	67.18 %
36.7571.83.00.5 REC CTR EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
36.7571.95.01.5 REC CTR PENSION INTEREST EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL REC CTR	**$61,999.00**	**$25,568.64**	**$36,430.36**	**41.24%**
36.7572 REC FIELDS				
36.7572.10.00.5 REC FIELDS SALARIES & WAGES	$187,546.00	$102,328.82	$85,217.18	54.56 %
36.7572.11.00.5 REC FIELDS OVERTIME	$7,855.00	$2,391.25	$5,463.75	30.44 %
36.7572.15.01.5 REC FIELDS DENTAL INSURANCE	$840.00	$419.64	$420.36	49.96 %
36.7572.15.02.5 REC FIELDS FICA/MEDICARE	$14,177.00	$7,625.57	$6,551.43	53.79 %
36.7572.15.03.5 REC FIELDS HEALTH INSURANCE	$28,326.00	$11,833.36	$16,492.64	41.78 %
36.7572.15.04.5 REC FIELDS FLEX SPENDING ACCOUNT	$500.00	$360.00	$140.00	72.00 %
36.7572.15.07.5 REC FIELDS CITY RETIREMENT	$5,532.00	$2,759.01	$2,772.99	49.87 %
36.7572.15.08.5 REC FIELDS LIFE,STD,LTD INSURANCE	$1,482.00	$684.42	$797.58	46.18 %
36.7572.15.09.5 REC FIELDS UNEMPLOYMENT INSURANCE	$254.00	$144.92	$109.08	57.06 %

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
36.7572.15.10.5 REC FIELDS WORKERS' COMPENSATION	$7,326.00	$3,169.50	$4,156.50	43.26 %
36.7572.18.00.5 REC FIELDS UNIFORMS	$880.00	$0.00	$880.00	0.00 %
36.7572.20.00.5 REC FIELDS SUPPLIES	$38,500.00	$14,616.23	$23,883.77	37.96 %
36.7572.34.00.5 REC FIELDS TELEPHONE	$0.00	$0.00	$0.00	0.00 %
36.7572.48.00.5 REC FIELDS PROP & LIAB INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7572.56.00.5 REC FIELDS OTHER PURCH SRVS	$28,990.00	$23,490.92	$5,499.08	81.03 %
36.7572.68.00.5 REC FIELDS EQUIP MAINT/RENTAL	$6,300.00	$2,443.89	$3,856.11	38.79 %
36.7572.70.00.5 REC FIELDS COPIER-CITY ALLOCATION	$352.00	$201.02	$150.98	57.11 %
36.7572.76.01.5 REC FIELDS ELECTRIC	$8,187.00	$3,578.25	$4,608.75	43.71 %
36.7572.76.02.5 REC FIELDS HEATING FUEL	$2,292.00	$0.00	$2,292.00	0.00 %
36.7572.76.03.5 REC FIELDS TRASH REMOVAL	$1,300.00	$0.00	$1,300.00	0.00 %
36.7572.76.04.5 REC FIELDS WATER/SEWER	$2,941.00	$1,301.52	$1,639.48	44.25 %
36.7572.83.00.5 REC FIELDS EQUIPMENT	$22,500.00	$0.00	$22,500.00	0.00 %
36.7572.95.01.5 REC FIELDS PENSION INTEREST EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL REC FIELDS	**$366,080.00**	**$177,348.32**	**$188,731.68**	**48.45%**
36.7573 REC POOL				
36.7573.10.00.5 REC POOL SALARIES & WAGES	$53,540.00	$37,302.37	$16,237.63	69.67 %
36.7573.11.00.5 REC POOL OVERTIME	$800.00	$2,214.33	($1,414.33)	276.79 %
36.7573.15.01.5 REC POOL DENTAL INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7573.15.02.5 REC POOL FICA/MEDICARE	$4,731.00	$3,023.06	$1,707.94	63.90 %
36.7573.15.03.5 REC POOL HEALTH INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7573.15.04.5 REC POOL FLEX SPENDING ACCOUNT	$0.00	$0.00	$0.00	0.00 %
36.7573.15.07.5 REC POOL CITY RETIREMENT	$0.00	$0.00	$0.00	0.00 %
36.7573.15.08.5 REC POOL LIFE,STD,LTD INSURANCE	$0.00	$0.00	$0.00	0.00 %
36.7573.15.10.5 REC POOL WORKERS' COMPENSATION	$2,340.00	$955.44	$1,384.56	40.83 %
36.7573.18.00.5 REC POOL UNIFORMS/PROT CLOTHING	$1,200.00	$107.08	$1,092.92	8.92 %
36.7573.20.00.5 REC POOL SUPPLIES	$24,035.00	$9,794.55	$14,240.45	40.75 %
36.7573.21.00.5 REC POOL CONCESSIONS FOOD	$6,000.00	$1,789.35	$4,210.65	29.82 %
36.7573.30.00.5 REC POOL ADVERTISING	$100.00	$0.00	$100.00	0.00 %
36.7573.34.00.5 REC POOL TELEPHONE	$300.00	$105.37	$194.63	35.12 %
36.7573.48.00.5 REC POOL PROP & LIAB INS	$0.00	$0.00	$0.00	0.00 %
36.7573.56.00.5 REC POOL OTHER PURCH SRVS	$7,969.00	$0.00	$7,969.00	0.00 %

City of Montpelier
FUND 36 FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
36.7573.62.00.5 REC POOL PRINTING	$150.00	$0.00	$150.00	0.00 %
36.7573.68.00.5 REC POOL EQUIP MAINT/RENTAL	$4,000.00	$0.00	$4,000.00	0.00 %
36.7573.70.00.5 REC POOL COPIER-CITY ALLOCATION	$0.00	$0.00	$0.00	0.00 %
36.7573.72.00.5 REC POOL RMS & MEALS TAX	$700.00	$695.30	$4.70	99.33 %
36.7573.76.01.5 REC POOL ELECTRIC	$7,000.00	$3,896.79	$3,103.21	55.67 %
36.7573.76.02.5 REC POOL HEATING FUEL	$0.00	$0.00	$0.00	0.00 %
36.7573.76.03.5 REC POOL TRASH REMOVAL	$0.00	$0.00	$0.00	0.00 %
36.7573.76.04.5 REC POOL WATER/SEWER USE	$14,540.00	$13,882.58	$657.42	95.48 %
36.7573.76.05.5 REC POOL PROPANE	$600.00	$366.15	$233.85	61.03 %
36.7573.79.00.5 REC POOL MISC. EXP	$1,700.00	$1,000.00	$700.00	58.82 %
36.7573.83.00.5 REC POOL EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
36.7573.95.01.5 REC POOL PENSION INTEREST EXP	$0.00	$0.00	$0.00	0.00 %
TOTAL REC POOL	**$129,705.00**	**$75,132.37**	**$54,572.63**	**57.93%**
36.7574 REC SKATING				
36.7574.56.00.5 REC SKATING OTHR PURCH SRVS	$0.00	$0.00	$0.00	0.00 %
TOTAL REC SKATING	**$0.00**	**$0.00**	**$0.00**	**0.00%**
36.7580 REC CAPITAL IMPROVEMENTS				
36.7580.82.00.5 REC CAPITAL IMPROVEMENTS	$66,000.00	$0.00	$66,000.00	0.00 %
36.7580.83.00.5 REC EQUIPMENT PLAN	$22,500.00	$23,500.00	($1,000.00)	104.44 %
TOTAL REC CAPITAL IMPROVEMENTS	**$88,500.00**	**$23,500.00**	**$65,000.00**	**26.55%**
TOTAL FUND 36 EXPENDITURES	**$918,519.00**	**$431,343.61**	**$487,175.39**	**46.96%**
FUND 36 NET EXCESS / (DEFICIT)	**$0.00**	**$354,054.36**		

City of Montpelier
SENIOR CENTER FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
38.23 INTERGOVERNMENTAL REV				
38.2301.00.00.4 SR CTR GRANT REV -FED/STATE	$0.00	$0.00	$0.00	0.00 %
38.2305.00.00.4 GRANTS-PRIVATE	$0.00	$0.00	$0.00	0.00 %
TOTAL INTERGOVERNMENTAL REV	**$0.00**	**$0.00**	**$0.00**	**0.00%**
38.24 FEES & CHARGES FOR SERVICES				
38.2401.00.00.4 SR CTR MEMBERSHIP DUES	$21,400.00	$20,850.00	($550.00)	97.43 %
38.2402.00.00.4 FEES & CHARGES FOR SERVICES	$0.00	$0.00	$0.00	0.00 %
38.2403.00.00.4 SR CTR CLASS FEES	$100,000.00	$84,706.50	($15,293.50)	84.71 %
38.2405.00.00.4 SR CTR MEAL CONTRIBUTIONS	$22,921.00	$23,273.48	$352.48	101.54 %
38.2407.00.00.4 SR CTR TRIP INCOME	$6,500.00	$4,726.00	($1,774.00)	72.71 %
38.2409.00.00.4 SR CTR SPECIAL DINNERS	$12,000.00	$240.00	($11,760.00)	2.00 %
38.2411.00.00.4 SR CTR SPECIAL FOODS	$65,476.00	$20,869.34	($44,606.66)	31.87 %
38.2425.00.00.4 SR CTR SPECIAL PROJECTS	$0.00	$0.00	$0.00	0.00 %
TOTAL FEES & CHARGES FOR SERVICES	**$228,297.00**	**$154,665.32**	**($73,631.68)**	**67.75%**
38.25 RENTS & COMMISSIONS/UTILITY FEES				
38.2502.00.00.4 SR CTR FACILITY RENTAL REV	$5,500.00	$3,536.00	($1,964.00)	64.29 %
38.2505.00.00.4 SR CTR AD & SPONSORSHIP REV	$5,000.00	$1,630.00	($3,370.00)	32.60 %
TOTAL RENTS & COMMISSIONS/UTILITY FEES	**$10,500.00**	**$5,166.00**	**($5,334.00)**	**49.20%**
38.27 INTEREST/INVESTMENT REVENUE				
38.2700.00.00.4 SR CTR CORRY FUND-OPERATIONS	$50,000.00	$26,360.10	($23,639.90)	52.72 %
38.2701.00.00.4 SR CTR CORRY FUND-INVESTMENT REVENUE	$0.00	$0.00	$0.00	0.00 %
38.2705.00.00.4 SR CTR INTEREST INCOME	$0.00	$103.42	$103.42	0.00 %
38.2705.00.01.4 SR CTR REALIZED GAIN	$0.00	$0.00	$0.00	0.00 %
38.2705.00.02.4 SR CTR UNREALIZED LOSS/(GAIN)	$0.00	$0.00	$0.00	0.00 %
38.2706.00.00.4 SR CTR INVESTMENT INCOME	$17,000.00	$0.00	($17,000.00)	0.00 %
TOTAL INTEREST/INVESTMENT REVENUE	**$67,000.00**	**$26,463.52**	**($40,536.48)**	**39.50%**
38.28 MISC REVENUE				
38.2801.00.00.4 SR CTR CONTRIBUTIONS	$12,666.00	$7,489.77	($5,176.23)	59.13 %
38.2801.01.00.4 SR CTR APPEAL REVENUE	$17,500.00	$9,745.00	($7,755.00)	55.69 %
38.2801.02.00.4 SR CTR BOARD MEMBER GIFTS	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
SENIOR CENTER FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
38.2802.00.00.4 SR CTR MEMORIAL GIFTS	$0.00	$230.00	$230.00	0.00 %
38.2803.00.00.4 SR CTR FUND RAISING-BAZAAR/WINDOW	$0.00	$0.00	$0.00	0.00 %
38.2804.00.00.4 SR CTR FUND RAISING-MERCHANDISE SALE	$100.00	$0.00	($100.00)	0.00 %
38.2805.00.00.4 SR CTR FUND RAISING-RUMMAGE SALE	$4,000.00	$0.00	($4,000.00)	0.00 %
38.2808.00.00.4 CONTRIBUTIONS-CLASS SCHOLARSHIPS	$1,000.00	$1,132.00	$132.00	113.20 %
38.2808.00.01.4 CONTRIBUTIONS-TRIP SCHOLARSHIPS	$50.00	$0.00	($50.00)	0.00 %
38.2809.00.00.4 SR CTR GRANT REV - PRIVATE	$50,000.00	$21,000.00	($29,000.00)	42.00 %
38.2810.00.00.4 SR CTR OTHER TOWNS CONTRIBUTION	$25,800.00	$22,400.00	($3,400.00)	86.82 %
38.2816.00.00.4 SR CTR TRANSFER FROM ENDOWMENT ACCOUNT	$0.00	$0.00	$0.00	0.00 %
38.2817.00.00.4 TRANSFER FROM MONTPELIER FOUNDATION	$0.00	$0.00	$0.00	0.00 %
38.2820.00.00.4 SR CTR MISC INCOME	$400.00	$83.57	($316.43)	20.89 %
TOTAL MISC REVENUE	**$111,516.00**	**$62,080.34**	**($49,435.66)**	**55.67%**
38.29 OPERATING TRANSFERS				
38.2909.00.01.4 XFER FROM REC DEPT	$0.00	$0.00	$0.00	0.00 %
38.2910.00.00.4 SR CTR XFER GF OPERATIONS	$121,322.00	$121,322.00	$0.00	100.00 %
38.2997.00.00.4 SR CTR XFER GF CIP/EQUIPMENT	$0.00	$0.00	$0.00	0.00 %
38.2998.00.00.4 SR CTR ENDOWMENT REVENUE	$0.00	$0.00	$0.00	0.00 %
TOTAL OPERATING TRANSFERS	**$121,322.00**	**$121,322.00**	**$0.00**	**100.00%**
TOTAL SENIOR CENTER REVENUES	**$538,635.00**	**$369,697.18**	**($168,937.82)**	**68.64%**

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
38.3800 SENIOR CTR OPERATIONS				
38.3800.10.00.5 SR CTR SALARIES & WAGES	$127,126.00	$69,308.64	$57,817.36	54.52 %
38.3800.11.00.5 SR CTR OVERTIME	$0.00	$0.00	$0.00	0.00 %
38.3800.15.01.5 SR CTR DENTAL INSURANCE	$1,260.00	$629.46	$630.54	49.96 %
38.3800.15.02.5 SR CTR FICA/MEDICARE	$8,797.00	$4,878.71	$3,918.29	55.46 %
38.3800.15.03.5 SR CTR HEALTH INSURANCE	$34,558.00	$15,082.26	$19,475.74	43.64 %
38.3800.15.04.5 SR CTR FLEX SPENDING ACCOUNT	$750.00	$440.00	$310.00	58.67 %
38.3800.15.05.5 SR CTR LONG TERM CARE INSURANCE	$119.00	$0.00	$119.00	0.00 %
38.3800.15.07.5 SR CTR CITY RETIREMENT	$9,344.00	$3,550.51	$5,793.49	38.00 %
38.3800.15.08.5 SR CTR LIFE, STD, LTD INSURANCE	$2,103.00	$857.00	$1,246.00	40.75 %
38.3800.15.09.5 SR CTR UNEMPLOYMENT INSURANCE	$360.00	$176.83	$183.17	49.12 %
38.3800.15.10.5 SR CTR WORKERS' COMPENSATION	$2,369.00	$186.46	$2,182.54	7.87 %
38.3800.20.00.5 SR CTR OFFICE SUPPLIES	$1,250.00	$283.45	$966.55	22.68 %
38.3800.20.01.5 SR CTR POSTAGE	$2,800.00	$1,917.56	$882.44	68.48 %
38.3800.20.02.5 SR CTR PROGRAM SUPPLIES	$750.00	$63.65	$686.35	8.49 %
38.3800.21.00.5 SR CTR OPERATING SUPPLIES	$2,000.00	$348.29	$1,651.71	17.41 %
38.3800.21.01.5 SR CTR FUEL-VAN	$500.00	$341.28	$158.72	68.26 %
38.3800.23.00.5 SR CTR SMALL TOOLS & EQUIP	$0.00	$0.00	$0.00	0.00 %
38.3800.30.00.5 SR CTR ADVERTISING	$1,500.00	$1,391.92	$108.08	92.79 %
38.3800.34.00.5 SR CTR TELEPHONE	$0.00	$910.00	($910.00)	0.00 %
38.3800.34.02.5 SR CTR INTERNET WAN SERVICE	$0.00	$1,995.33	($1,995.33)	0.00 %
38.3800.34.03.5 SR CTR CABLE TV	$0.00	$0.00	$0.00	0.00 %
38.3800.40.00.5 SR CTR DUES/SUBSCRIPTIONS/MTGS	$4,900.00	$446.00	$4,454.00	9.10 %
38.3800.41.00.5 SR CTR TRAINING	$2,000.00	$6,580.00	($4,580.00)	329.00 %
38.3800.48.00.5 SR CTR PROP & LIAB INS	$8,526.00	$4,204.69	$4,321.31	49.32 %
38.3800.56.00.5 SR CTR CONTRACT SVCS-INSTRUCTION	$67,400.00	$37,579.20	$29,820.80	55.76 %
38.3800.56.01.5 SR CTR SWIMMING PROGRAM	$19,034.00	$10,996.00	$8,038.00	57.77 %
38.3800.56.02.5 SR CTR BOWLING PROGRAM	$0.00	$0.00	$0.00	0.00 %
38.3800.56.03.5 SR CTR OTHER PROGRAMS	$7,000.00	$6,384.95	$615.05	91.21 %
38.3800.56.04.5 SR CENTER CLEANING SERVICES	$2,000.00	$5,084.93	($3,084.93)	254.25 %
38.3800.56.05.5 SR CTR TENNIS PROGRAM	$1,800.00	$720.00	$1,080.00	40.00 %

City of Montpelier
SENIOR CENTER FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
38.3800.56.06.5 SR CTR GYM USE	$0.00	$0.00	$0.00	0.00 %
38.3800.56.07.5 SR CTR OTHER PUR SVCS	$10,000.00	$7,740.00	$2,260.00	77.40 %
38.3800.60.00.5 SR CTR PROF SERVICES	$5,000.00	$804.92	$4,195.08	16.10 %
38.3800.62.00.5 SR CTR PRINTING/COPIER	$4,500.00	$1,609.07	$2,890.93	35.76 %
38.3800.63.00.5 SR CTR AMERICORPS SERVICES	$0.00	$0.00	$0.00	0.00 %
38.3800.66.00.5 SR CTR CONDO FEES	$29,516.00	$14,758.00	$14,758.00	50.00 %
38.3800.68.00.5 SR CTR EQUIPMENT MAINT/RENTAL	$1,000.00	$243.53	$756.47	24.35 %
38.3800.68.01.5 SR CTR VAN REPAIRS/MAINT	$1,000.00	$0.00	$1,000.00	0.00 %
38.3800.70.00.5 SR CTR COPIER-CITY ALLOCATION	$430.00	$253.10	$176.90	58.86 %
38.3800.70.01.5 SR CTR COY PAPER-CITY ALLOCAT	$0.00	$0.00	$0.00	0.00 %
38.3800.74.00.5 SR CTR TRAVEL/TRANSPORTATION	$250.00	$139.94	$110.06	55.98 %
38.3800.76.00.5 SR CTR UTILITIES	$0.00	$1,051.42	($1,051.42)	0.00 %
38.3800.76.01.5 SR CTR ELECTRIC	$13,000.00	$4,969.24	$8,030.76	38.22 %
38.3800.76.02.5 SR CTR HEATING OIL	$0.00	$0.00	$0.00	0.00 %
38.3800.76.04.5 SR CTR WATER & SEWER	$3,000.00	$1,458.66	$1,541.34	48.62 %
38.3800.76.05.5 SR CTR PROPANE	$0.00	$0.00	$0.00	0.00 %
38.3800.76.07.5 SR CTR WOOD PELLETS	$0.00	$0.00	$0.00	0.00 %
38.3800.79.00.5 SR CTR MISC	$750.00	$1,615.72	($865.72)	215.43 %
38.3800.79.01.5 SR CTR CREDIT CARD FEES	$1,000.00	$764.24	$235.76	76.42 %
38.3800.83.00.5 SR CTR EQUIP/COMPUTERS/WEBSITE	$450.00	$0.00	$450.00	0.00 %
38.3800.83.01.5 SR CTR COMPUTER EQUIP ALLOCATION	$0.00	$0.00	$0.00	0.00 %
38.3800.88.01.5 SR CTR COMPUTER NETWORK	$0.00	$0.00	$0.00	0.00 %
38.3800.90.00.5 SR CTR DEBT SERVICE PRINCIPAL PAYMENT	$8,515.00	$0.00	$8,515.00	0.00 %
38.3800.91.00.5 SR CTR DEBT SERVICE INTEREST PAYMENT	$4,628.00	$0.00	$4,628.00	0.00 %
38.3800.94.01.5 SR CTR PENSON PRINCIPAL	$5,000.00	$4,905.97	$94.03	98.12 %
38.3800.95.01.5 SR CTR PENSION INTEREST EXP	$4,063.00	$2,040.09	$2,022.91	50.21 %
38.3800.97.00.5 SR CTR ADMIN/MGMT SVCS	$0.00	$0.00	$0.00	0.00 %
TOTAL SENIOR CTR OPERATIONS	**$400,348.00**	**$216,711.02**	**$183,636.98**	**54.13%**
38.3801 SENIOR CTR FOOD SERVICE				
38.3801.00.00.4 SENIOR CTR FOOD SERVICE	$0.00	$0.00	$0.00	0.00 %
38.3801.10.00.5 SR CTR FOOD SVC SALARIES & WAGES	$21,096.00	$0.00	$21,096.00	0.00 %
38.3801.11.00.5 SR CTR FOOD SVC OVERTIME	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
SENIOR CENTER FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
38.3801.15.01.5 SR CTR FOOD SVC DENTAL INSURANCE	$0.00	$0.00	$0.00	0.00 %
38.3801.15.02.5 SR CTR FOOD SVC FICA/MEDICARE	$1,614.00	$0.00	$1,614.00	0.00 %
38.3801.15.03.5 SR CTR FOOD SVC HEALTH INSURANCE	$0.00	$0.00	$0.00	0.00 %
38.3801.15.04.5 SR CTR FOOD SVC IRS SECTION 125	$0.00	$0.00	$0.00	0.00 %
38.3801.15.05.5 SR CTR FOOD SVC LONG TERM CARE INSURANCE	$0.00	$0.00	$0.00	0.00 %
38.3801.15.07.5 SR CTR FOOD SVC CITY RETIREMENT	$0.00	$0.00	$0.00	0.00 %
38.3801.15.08.5 SR CTR FOOD SVC LIFE, STD, LTD INSURANCE	$0.00	$0.00	$0.00	0.00 %
38.3801.15.09.5 SR CTR FOOD SVC UNEMPLOYMENT INSURANCE	$0.00	$0.00	$0.00	0.00 %
38.3801.15.10.5 SR CTR FOOD SVC WORKERS' COMPENSATION	$802.00	$0.00	$802.00	0.00 %
38.3801.21.00.5 SR CTR FOOD SVC FOOD & WATER	$1,500.00	$3,204.25	($1,704.25)	213.62 %
38.3801.21.01.5 SR CTR FOOD SVC KITCHEN SUPPLIES	$4,700.00	$3,253.79	$1,446.21	69.23 %
38.3801.48.00.5 SR CTR FOOD SVC PROPERTY & LIABILITY INS	$0.00	$0.00	$0.00	0.00 %
38.3801.56.00.5 SR CTR MEAL PROGRAM PURCH SRVC	$92,575.00	$49,190.40	$43,384.60	53.14 %
38.3801.57.00.5 SR CTR FOOD SVC SPECIAL DINNERS	$7,500.00	$0.00	$7,500.00	0.00 %
38.3801.66.00.5 SR CTR FOOD SVC OTHER RENTALS	$0.00	$0.00	$0.00	0.00 %
38.3801.68.00.5 SR CTR FOOD SVC EQUIPMENT MAINTENANCE	$2,000.00	$443.82	$1,556.18	22.19 %
38.3801.70.00.5 SR CTR FOOD SVC COPIER	$0.00	$0.00	$0.00	0.00 %
38.3801.70.01.5 SR CTR FOOD SVC COPIER PAPER	$0.00	$0.00	$0.00	0.00 %
38.3801.76.05.5 SR CTR FOOD SVC PROPANE	$1,000.00	$401.32	$598.68	40.13 %
38.3801.79.00.5 SR CTR FOOD SVC COMPOSTING	$0.00	$0.00	$0.00	0.00 %
TOTAL SENIOR CTR FOOD SERVICE	**$132,787.00**	**$56,493.58**	**$76,293.42**	**42.54%**
38.3802 SENIOR CTR FIELD TRIP/TOURS				
38.3802.74.00.5 SR CTR FIELD TRIP/TOURS EXP	$5,500.00	$2,917.00	$2,583.00	53.04 %
TOTAL SENIOR CTR FIELD TRIP/TOURS	**$5,500.00**	**$2,917.00**	**$2,583.00**	**53.04%**
38.3803 SENIOR CTR CAPITAL IMP.				
38.3803.82.00.5 SR CTR CAPITAL IMPROVEMENTS	$0.00	$0.00	$0.00	0.00 %
38.3803.83.00.5 SR CTR-USE OF ENDOW-RENOVATION	$0.00	$0.00	$0.00	0.00 %
TOTAL SENIOR CTR CAPITAL IMP.	**$0.00**	**$0.00**	**$0.00**	**0.00%**
38.3804 SENIOR CTR SCHOLARSHIPS				
38.3804.44.00.5 CLASS SCHOLARSHIP EXPENSE	$0.00	$0.00	$0.00	0.00 %
38.3804.44.01.5 TRIP SCHOLARSHIP EXPENSE	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
SENIOR CENTER FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
TOTAL SENIOR CTR SCHOLARSHIPS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
38.9390 TRANSFERS TO OTHER FUNDS				
38.9390.00.00.5 XFER TO CAPITAL PROJECTS #31	$0.00	$0.00	$0.00	0.00 %
TOTAL TRANSFERS TO OTHER FUNDS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL SENIOR CENTER EXPENDITURES	**$538,635.00**	**$276,121.60**	**$262,513.40**	**51.26%**
SENIOR CENTER NET EXCESS / (DEFICIT)	**$0.00**	**$93,575.58**		

City of Montpelier

PARKING FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
40.25 RENTS & COMMISSIONS/UTILITY FEES				
40.2560.00.00.4 PARKING METER REV	$440,000.00	$192,344.57	($247,655.43)	43.71 %
40.2560.00.01.4 PARKING METERS REV-JACOBS LOT	$21,000.00	$8,057.46	($12,942.54)	38.37 %
40.2560.01.00.4 PARKING VENDING-BLANCHARD	$42,000.00	$22,250.12	($19,749.88)	52.98 %
40.2560.02.00.4 PARKING VENDING-CAP PLAZA	$40,000.00	$19,296.67	($20,703.33)	48.24 %
40.2560.03.00.4 PARKING VENDING-60 STATE ST	$45,000.00	$20,078.41	($24,921.59)	44.62 %
40.2560.05.00.4 PARKING VENDING-STONECUTTER	$2,000.00	$2,867.02	$867.02	143.35 %
40.2560.06.00.4 PARKING KEY REVENUE	$0.00	($272.25)	($272.25)	0.00 %
40.2561.00.00.4 PARKING TICKETS REV	$170,000.00	$63,212.94	($106,787.06)	37.18 %
40.2563.00.00.4 PARKING PERMITS-BLANCHARD	$9,000.00	$14,100.00	$5,100.00	156.67 %
40.2563.01.00.4 PARKING PERMITS-CAP PLAZA	$0.00	$0.00	$0.00	0.00 %
40.2563.02.00.4 PARKING PERMITS-JACOBS	$32,000.00	$22,200.00	($9,800.00)	69.38 %
40.2563.03.00.4 PARKING PERMITS-60 STATE	$20,000.00	$28,475.00	$8,475.00	142.38 %
40.2563.04.00.4 PARKING PERMITS-TAYLOR ST	$0.00	$2,221.50	$2,221.50	0.00 %
40.2563.05.00.4 PARKING PERMITS-STONECUTTER'S WAY	$40,000.00	$49,140.00	$9,140.00	122.85 %
40.2563.06.00.4 PARKING PERMITS-PITKIN COURT CIRC	$0.00	$0.00	$0.00	0.00 %
40.2563.07.00.4 PARKING PERMITS-VLCT LOT	$5,500.00	$6,300.00	$800.00	114.55 %
TOTAL RENTS & COMMISSIONS/UTILITY FEES	**$866,500.00**	**$450,271.44**	**($416,228.56)**	**51.96%**
40.27 INTEREST/INVESTMENT REVENUE				
40.2700.00.00.4 PARKING INTEREST	$0.00	$0.00	$0.00	0.00 %
TOTAL INTEREST/INVESTMENT REVENUE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
40.29 OPERATING TRANSFERS				
40.2910.00.00.4 EMPLOYEE PARKING REVENUE	$30,000.00	$30,252.00	$252.00	100.84 %
40.2915.00.01.4 XFER FROM PARKING FUND ATR-BIKE/PED PLAN	$0.00	$0.00	$0.00	0.00 %
40.2990.00.00.4 PARKING MISC REV	$3,000.00	$39.00	($2,961.00)	1.30 %
40.2992.00.00.4 PARKING MISC REIMBS	$0.00	$0.00	$0.00	0.00 %
40.2995.00.00.4 PARKING REPLACEMENT FEES	$0.00	$0.00	$0.00	0.00 %
TOTAL OPERATING TRANSFERS	**$33,000.00**	**$30,291.00**	**($2,709.00)**	**91.79%**
TOTAL PARKING FUND REVENUES	**$899,500.00**	**$480,562.44**	**($418,937.56)**	**53.43%**

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
40.4400 PARKING ENFORCEMENT				
40.4400.10.00.5 PARKING ENF SALARIES & WAGES	$238,989.00	$126,509.94	$112,479.06	52.94 %
40.4400.11.00.5 PARKING ENF OVERTIME	$20,000.00	$6,198.86	$13,801.14	30.99 %
40.4400.15.01.5 PARKING ENF DENTAL INSURANCE	$1,680.00	$1,000.25	$679.75	59.54 %
40.4400.15.02.5 PARKING ENF FICA/MEDICARE	$19,918.00	$9,659.79	$10,258.21	48.50 %
40.4400.15.03.5 PARKING ENF HEALTH INSURANCE	$63,568.00	$20,066.80	$43,501.20	31.57 %
40.4400.15.04.5 PARKING ENF FLEX SPENDING ACCOUNT	$1,000.00	$804.00	$196.00	80.40 %
40.4400.15.05.5 PARKING ENF LONG TERM CARE INSURANCE	$0.00	$52.26	($52.26)	0.00 %
40.4400.15.07.5 PARKING ENF CITY RETIREMENT	$19,036.00	$7,910.04	$11,125.96	41.55 %
40.4400.15.08.5 PARKING ENF LIFE, STD, LTD INSURANCE	$3,302.00	$1,570.28	$1,731.72	47.56 %
40.4400.15.09.5 PARKING ENF UNEMPLOY INSURANCE	$565.00	$323.20	$241.80	57.20 %
40.4400.15.10.5 PARKING ENF WORKERS' COMPENSATION	$14,256.00	$5,138.86	$9,117.14	36.05 %
40.4400.15.12.5 PARKING ENF PARKING FEE	$2,502.00	$2,502.00	$0.00	100.00 %
40.4400.16.00.5 PARKING ENF GASB#68 PENSION	$0.00	$0.00	$0.00	0.00 %
40.4400.18.00.5 PARKING ENF UNIFRMS/PROTECT CLOTHING	$3,300.00	$301.85	$2,998.15	9.15 %
40.4400.20.00.5 PARKING ENF OFFICE SUPPLIES	$2,200.00	$117.35	$2,082.65	5.33 %
40.4400.20.01.5 PARKING ENF POSTAGE	$1,000.00	$740.67	$259.33	74.07 %
40.4400.21.00.5 PARKING ENF OPERATING SUPPLIES	$11,500.00	$8,486.78	$3,013.22	73.80 %
40.4400.23.00.5 PARKING ENF SMALL TOOLS & EQUIP	$150.00	$0.00	$150.00	0.00 %
40.4400.30.00.5 PARKING ENF ADVERTISING	$0.00	$0.00	$0.00	0.00 %
40.4400.34.00.5 PARKING ENF TELEPHONE BASIC SERVICE	$635.00	$0.00	$635.00	0.00 %
40.4400.34.01.5 PARKING ENF TELEPHONE LONG DISTANCE	$300.00	$0.00	$300.00	0.00 %
40.4400.34.02.5 PARKING ENF INTERNET WAN SERVICE	$2,813.00	$0.00	$2,813.00	0.00 %
40.4400.34.04.5 PARKING ENF TELEPHONE OTHER DPS LINE	$4,500.00	$0.00	$4,500.00	0.00 %
40.4400.38.00.5 PARKING ENF DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
40.4400.40.00.5 PARKING ENF DUES/SUBSCRIPTS/MTGS	$0.00	$0.00	$0.00	0.00 %
40.4400.48.00.5 PARKING ENF PROPERTY & LIABILITY INS	$9,181.00	$4,498.74	$4,682.26	49.00 %
40.4400.48.01.5 PARKING ENF PC DEDUCTIBLE EXPENSE	$0.00	$0.00	$0.00	0.00 %
40.4400.56.00.5 PARKING ENF OTP PUR SRVC	$5,738.00	$342.61	$5,395.39	5.97 %
40.4400.60.00.5 PARKING ENF PROFESSIONAL SVCS	$0.00	$0.00	$0.00	0.00 %
40.4400.65.00.5 PARKING ENF EQUIPMENT FLAT FEE	$5,603.00	$5,603.00	$0.00	100.00 %

City of Montpelier
PARKING FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
40.4400.66.00.5 PARKING ENF LOT LEASES & RENTALS	$105,876.00	$36,639.92	$69,236.08	34.61 %
40.4400.68.00.5 PARKING ENF VEH/EQUIP REPAIR & MAINT	$45,357.00	$2,460.37	$42,896.63	5.42 %
40.4400.70.00.5 PARKING ENF COPIER	$860.00	$464.02	$395.98	53.96 %
40.4400.72.00.5 PARKING ENF LOT TAXES	$11,300.00	$11,141.36	$158.64	98.60 %
40.4400.74.00.5 PARKING ENF TRAVEL/TRANSPORTATION	$1,000.00	$0.00	$1,000.00	0.00 %
40.4400.76.01.5 PARKING ENF ELECTRIC	$10,000.00	$508.84	$9,491.16	5.09 %
40.4400.76.02.5 PARKING ENF HEATING FUEL	$3,600.00	$532.99	$3,067.01	14.81 %
40.4400.76.04.5 PARKING ENF IN HOUSE UTILITIES	$300.00	$127.86	$172.14	42.62 %
40.4400.77.00.5 PARKING ENF PARKING BAD DEBT	$0.00	$0.00	$0.00	0.00 %
40.4400.79.01.5 PARKING ENF CC FEES PARKING LOT	$0.00	$3,711.62	($3,711.62)	0.00 %
40.4400.79.02.5 PARKING ENF SMART METER FEES	$0.00	$0.00	$0.00	0.00 %
40.4400.79.03.5 PARKING ENF SMART METER CC FEES	$0.00	$2,393.02	($2,393.02)	0.00 %
40.4400.82.00.5 PARKING ENF CAPITAL IMPROVEMENTS	$0.00	$0.00	$0.00	0.00 %
40.4400.83.00.5 PARKING ENF MACHINERY & EQUIP	$0.00	$15,051.10	($15,051.10)	0.00 %
40.4400.83.01.5 PARKING ENF COMPUTER EQUIPMENT ALLOC	$3,254.00	$0.00	$3,254.00	0.00 %
40.4400.88.01.5 PARKING ENF COMPUTER SOFTWARE	$0.00	$0.00	$0.00	0.00 %
40.4400.94.01.5 PARKING ENF PENSON PRINCIPAL	$1,061.00	$1,041.05	$19.95	98.12 %
40.4400.95.01.5 PARKING ENF PENSION INTEREST EXP	$9,620.00	$4,830.33	$4,789.67	50.21 %
40.4400.97.00.5 PARKING ENF ADMINISTRATIVE/MGMT SVCS	$59,274.00	$59,274.00	$0.00	100.00 %
TOTAL PARKING ENFORCEMENT	**$683,238.00**	**$340,003.76**	**$343,234.24**	**49.76%**
40.4401 DPW-PARKING MAINT				
40.4401.10.00.5 PARKING MAINT SALARIES & WAGES	$71,964.00	$28,419.91	$43,544.09	39.49 %
40.4401.11.00.5 PARKING MAINT OVERTIME	$9,411.00	$1,944.16	$7,466.84	20.66 %
40.4401.15.01.5 PARKING MAINT DENTAL INSURANCE	$600.00	$215.86	$384.14	35.98 %
40.4401.15.02.5 PARKING MAINT FICA/MEDICARE	$6,304.00	$2,182.57	$4,121.43	34.62 %
40.4401.15.03.5 PARKING MAINT HEALTH INSURANCE	$20,239.00	$6,653.15	$13,585.85	32.87 %
40.4401.15.04.5 PARKING MAINT FLEX SPENDING ACCOUNT	$350.00	$256.00	$94.00	73.14 %
40.4401.15.05.5 PARKING MAINT LONG TERM CARE INSURANCE	$25.00	$6.47	$18.53	25.88 %
40.4401.15.07.5 PARKING MAINT CITY RETIREMENT	$5,981.00	$2,096.22	$3,884.78	35.05 %
40.4401.15.08.5 PARKING MAINT LIFE, STD, LTD INSURANCE	$1,052.00	$481.42	$570.58	45.76 %
40.4401.15.09.5 PARKING MAINT UNEMPLOYMENT INSURANCE	$180.00	$102.90	$77.10	57.17 %
40.4401.15.10.5 PARKING MAINT WORKERS' COMPENSATION	$4,420.00	$2,575.40	$1,844.60	58.27 %

City of Montpelier
PARKING FUND FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
40.4401.15.12.5 PARKING MAINT PARKING FEE	$114.00	$114.00	$0.00	100.00 %
40.4401.20.00.5 PARKING MAINT OFFICE SUPPLIES	$0.00	$0.00	$0.00	0.00 %
40.4401.21.00.5 PARKING MAINT OPERATING SUPPLIES	$4,500.00	$0.00	$4,500.00	0.00 %
40.4401.48.00.5 PARKING MAINT PROPERTY & LIABILITY INS	$1,670.00	$805.60	$864.40	48.24 %
40.4401.56.00.5 PARKING MAINT OTP PUR SRVC	$16,000.00	$3,334.00	$12,666.00	20.84 %
40.4401.60.00.5 PARKING MAINT PROFESSIONAL SVCS	$0.00	$0.00	$0.00	0.00 %
40.4401.65.00.5 PARKING MAINT EQUIPMENT FLAT FEE	$7,000.00	$7,000.00	$0.00	100.00 %
40.4401.66.00.5 PARKING MAINT OTHER RENTALS	$5,000.00	$0.00	$5,000.00	0.00 %
40.4401.70.00.5 PARKING MAINT COPIER	$247.00	$141.11	$105.89	57.13 %
40.4401.82.00.5 PARKING MAINT CIP PARKING LOT RESURFACE/MAINT	$0.00	$0.00	$0.00	0.00 %
40.4401.82.10.5 PARKING MAINT XFER TO RESERVES/REPAY GF	$0.00	$0.00	$0.00	0.00 %
40.4401.91.00.5 PARKING MAINT INTEREST EXPENSE	$0.00	$0.00	$0.00	0.00 %
40.4401.93.00.5 PARKING MAINT TRANSFER TO CEMETERY FUND	$12,000.00	$12,000.00	$0.00	100.00 %
40.4401.94.01.5 PARKING MAINT PENSON PRINCIPAL	$314.00	$308.09	$5.91	98.12 %
40.4401.95.01.5 PARKING MAINT PENSION INTEREST EXP	$2,850.00	$1,431.02	$1,418.98	50.21 %
TOTAL DPW-PARKING MAINT	**$170,221.00**	**$70,067.88**	**$100,153.12**	**41.16%**
40.9393 MISC EXPENDITURE				
40.9393.93.00.5 PARKING XFER TO GF-PLANNING COM DEV	$0.00	$0.00	$0.00	0.00 %
40.9393.98.00.5 ALTERNATIVE TRANSP RESERVE	$43,800.00	$14,532.94	$29,267.06	33.18 %
TOTAL MISC EXPENDITURE	**$43,800.00**	**$14,532.94**	**$29,267.06**	**33.18%**
TOTAL PARKING FUND EXPENDITURES	**$897,259.00**	**$424,604.58**	**$472,654.42**	**47.32%**
PARKING FUND NET EXCESS / (DEFICIT)	**$2,241.00**	**$55,957.86**		

City of Montpelier
DISTRICT HEAT FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
REVENUES				
50.25 RENTS & COMMISSIONS/UTILITY FEES				
50.2501.00.00.4 DIST HEAT CAPACITY CHARGES	$361,319.00	$88,301.96	($273,017.04)	24.44 %
50.2502.00.00.4 DIST HEAT ENERGY CHARGES	$156,449.00	$37,852.60	($118,596.40)	24.19 %
TOTAL RENTS & COMMISSIONS/UTILITY FEES	**$517,768.00**	**$126,154.56**	**($391,613.44)**	**24.37%**
50.265 OTHER REVENUE				
50.2651.00.00.4 DISTRICT HEAT GRANT REVENUE	$0.00	$0.00	$0.00	0.00 %
50.2651.00.02.4 DISTRICT HEAT-USDA FOREST SVC GRANT	$0.00	$0.00	$0.00	0.00 %
50.2651.00.03.4 DISTRICT HEAT VILLAGE GREEN GRANT REVENUE	$0.00	$0.00	$0.00	0.00 %
TOTAL OTHER REVENUE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
50.29 OPERATING TRANSFERS				
50.2910.00.00.4 XFER FROM GENERAL FUND	$0.00	$0.00	$0.00	0.00 %
50.2990.00.00.4 DIST HEAT REV MISC	$0.00	$0.00	$0.00	0.00 %
TOTAL OPERATING TRANSFERS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL DISTRICT HEAT REVENUES	**$517,768.00**	**$126,154.56**	**($391,613.44)**	**24.37%**

City of Montpelier
DISTRICT HEAT FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
EXPENDITURES				
50.5200 DIST HEAT STATE CONTRACT				
50.5200.56.00.5 DIST HEAT STATE CONTRACT	$108,843.00	$31,214.28	$77,628.72	28.68 %
TOTAL DIST HEAT STATE CONTRACT	**$108,843.00**	**$31,214.28**	**$77,628.72**	**28.68%**
50.5210 DIST HEAT ENERGY				
50.5210.76.02.5 DIST HEAT HEATING FUEL	$123,585.00	$18,451.42	$105,133.58	14.93 %
TOTAL DIST HEAT ENERGY	**$123,585.00**	**$18,451.42**	**$105,133.58**	**14.93%**
50.5220 DIST HEAT ADMINISTRATION				
50.5220.10.00.5 DIST HEAT ADMIN SALARIES & WAGES	$0.00	$0.00	$0.00	0.00 %
50.5220.11.00.5 DIST HEAT ADMIN OVERTIME	$0.00	$0.00	$0.00	0.00 %
50.5220.15.01.5 DIST HEAT ADMIN DENTAL INSURANCE	$0.00	$0.00	$0.00	0.00 %
50.5220.15.02.5 DIST HEAT ADMIN FICA/MEDICARE	$0.00	$0.00	$0.00	0.00 %
50.5220.15.03.5 DIST HEAT ADMIN HEALTH INSURANCE	$0.00	$0.00	$0.00	0.00 %
50.5220.15.04.5 DIST HEAT ADMIN FLEX SPENDING ACCOUNT	$0.00	$0.00	$0.00	0.00 %
50.5220.15.05.5 DIST HEAT ADMIN LONG TERM CARE INS	$0.00	$0.00	$0.00	0.00 %
50.5220.15.07.5 DIST HEAT ADMIN CITY RETIREMENT	$0.00	$0.00	$0.00	0.00 %
50.5220.15.08.5 DIST HEAT ADMIN LIFE STD LTD INS	$0.00	$0.00	$0.00	0.00 %
50.5220.15.09.5 DIST HEAT ADMIN UNEMP INSURANCE	$0.00	$0.00	$0.00	0.00 %
50.5220.15.10.5 DIST HEAT ADMIN WORK COMP	$0.00	$0.00	$0.00	0.00 %
50.5220.18.00.5 DIST HEAT ADMIN UNIFORMS/PROTECT CLOTHING	$0.00	$0.00	$0.00	0.00 %
50.5220.20.00.5 DIST HEAT ADMIN OFFICE SUPPLIES	$0.00	$0.00	$0.00	0.00 %
50.5220.34.03.5 DIST HEAT ADMIN COM TELE CELL & PAGER	$80.00	$0.00	$80.00	0.00 %
50.5220.38.00.5 DIST HEAT ADMIN DEPRECIATION	$0.00	$0.00	$0.00	0.00 %
50.5220.40.00.5 DIST HEAT ADMIN DUES/SUBSCRIPTS/MEETINGS	$0.00	$0.00	$0.00	0.00 %
50.5220.41.00.5 DIST HEAT PROF DEV/TRAINING	$3,000.00	$0.00	$3,000.00	0.00 %
50.5220.48.00.5 DIST HEAT ADMIN PROP & LIAB INSURANCE	$0.00	$0.00	$0.00	0.00 %
50.5220.56.00.5 DIST HEAT ADMIN OUTSIDE CONSULTING	$0.00	$0.00	$0.00	0.00 %
50.5220.60.00.5 DIST HEAT ADMIN PROF SVCS	$5,000.00	$2,545.00	$2,455.00	50.90 %
50.5220.61.00.5 DIST HEAT ADMIN LEGAL SERVICES	$0.00	$0.00	$0.00	0.00 %
50.5220.70.00.5 DIST HEAT ADMIN COPIER & PAPER	$0.00	$0.00	$0.00	0.00 %
50.5220.74.00.5 DIST HEAT ADMIN TRAVEL/TRANSPORTATION	$0.00	$0.00	$0.00	0.00 %

City of Montpelier
DISTRICT HEAT FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
50.5220.77.00.5 DIST HEAT ADMIN-A/R WRITE-OFFS	$0.00	$0.00	$0.00	0.00 %
50.5220.79.00.5 DIST HEAT ADMIN STARTUP	$0.00	$0.00	$0.00	0.00 %
50.5220.83.00.5 DIST HEAT ADMIN MACH & EQUIP	$0.00	$0.00	$0.00	0.00 %
50.5220.90.00.5 DIST HEAT ADMIN PRINCIPAL REPAYMENT	$12,955.00	$12,955.00	$0.00	100.00 %
50.5220.91.00.5 DIST HEAT ADMIN INTEREST EXPENSE	$102,141.00	$42,194.56	$59,946.44	41.31 %
50.5220.92.00.5 DIST HEAT STATE OVERRUN EXP	$5,867.00	$0.00	$5,867.00	0.00 %
50.5220.96.00.5 DIST HEAT XFER TO GENERAL FUND	$0.00	$0.00	$0.00	0.00 %
50.5220.97.00.5 DIST HEAT ADMIN ADMIN/MGMT SVCS	$0.00	$0.00	$0.00	0.00 %
TOTAL DIST HEAT ADMINISTRATION	**$129,043.00**	**$57,694.56**	**$71,348.44**	**44.71%**
50.5230 DIST HEAT OPERATIONS				
50.5230.10.00.5 DIST HEAT OPER SALARIES & WAGES	$36,293.00	$21,865.49	$14,427.51	60.25 %
50.5230.11.00.5 DIST HEAT OPER OVERTIME	$4,568.00	$1,248.28	$3,319.72	27.33 %
50.5230.15.01.5 DIST HEAT OPER DENTAL INS	$294.00	$152.36	$141.64	51.82 %
50.5230.15.02.5 DIST HEAT OPER FICA/MEDI	$3,298.00	$1,665.36	$1,632.64	50.50 %
50.5230.15.03.5 DIST HEAT OPER HEALTH INS	$9,835.00	$4,589.30	$5,245.70	46.66 %
50.5230.15.04.5 DIST HEAT OPER FLEX SPENDING ACCOUNT	$175.00	$101.00	$74.00	57.71 %
50.5230.15.05.5 DIST HEAT OPER LONG TERM CARE	$31.00	$10.85	$20.15	35.00 %
50.5230.15.07.5 DIST HEAT OPER CITY RETIREMENT	$3,170.00	$1,400.95	$1,769.05	44.19 %
50.5230.15.08.5 DIST HEAT OPER LIFE STD LTD INS	$511.00	$236.12	$274.88	46.21 %
50.5230.15.09.5 DIST HEAT OPER UNEMPLOYMENT INS	$88.00	$49.98	$38.02	56.80 %
50.5230.15.10.5 DIST HEAT OPER WORK COMP	$1,868.00	$864.04	$1,003.96	46.25 %
50.5230.15.12.5 DIST HEAT OPER PARKING FEE	$0.00	$30.00	($30.00)	0.00 %
50.5230.16.00.5 DIST HEAT OPER GASB#68 PENSION	$0.00	$0.00	$0.00	0.00 %
50.5230.18.00.5 DIST HEAT OPER UNIFORMS/PROTECT CLOTHING	$0.00	$0.00	$0.00	0.00 %
50.5230.21.00.5 DIST HEAT OPER SUPPLIES	$2,500.00	$149.33	$2,350.67	5.97 %
50.5230.23.00.5 DIST HEAT OPER SMALL TOOLS	$500.00	$0.00	$500.00	0.00 %
50.5230.34.00.5 DIST HEAT TELEP BASIC SERVICE	$0.00	$0.00	$0.00	0.00 %
50.5230.34.01.5 DIST HEAT TELEP LONG DISTANCE	$300.00	$0.00	$300.00	0.00 %
50.5230.34.02.5 DIST HEAT INTERNET WAN SERV	$0.00	$0.00	$0.00	0.00 %
50.5230.34.03.5 DIST HEAT OPER CELL PHONE	$635.00	$0.00	$635.00	0.00 %
50.5230.48.00.5 DIST HEAT OPER PROP & LIAB INS	$5,717.00	$2,844.48	$2,872.52	49.75 %
50.5230.56.00.5 DIST HEAT OPER OTHER PUR SRVC	$0.00	$500.00	($500.00)	0.00 %

City of Montpelier
DISTRICT HEAT FY 2018 Budget Report

50% of Fiscal Year Completed

Account Number and Description	Budget FY 2018	Actual to Date Through 12/31/2017 (Unaudited)	Variance	Percent of Budget
50.5230.68.00.5 DIST HEAT OPER EQUIP REPAIR/MAINT	$5,000.00	$1,479.40	$3,520.60	29.59 %
50.5230.70.00.5 DIST HEAT OPER COPIER & PAPER	$122.00	$69.47	$52.53	56.94 %
50.5230.76.01.5 DIST HEAT OPER ELECTRIC	$5,060.00	$820.16	$4,239.84	16.21 %
50.5230.76.02.5 DIST HEAT OPER FUEL OIL	$37,800.00	$15,855.49	$21,944.51	41.95 %
50.5230.83.00.5 DIST HEAT OPER MACH & EQUIP	$10,000.00	$0.00	$10,000.00	0.00 %
50.5230.83.01.5 DIST HEAT COMPUTER EQUIP ALLOC	$0.00	$0.00	$0.00	0.00 %
TOTAL DIST HEAT OPERATIONS	**$127,765.00**	**$53,932.06**	**$73,832.94**	**42.21%**
50.6500 CIP MISC PROJECTS				
50.6500.85.25.5 DISTRICT HEAT -SUBRECIPIENT PYMT	$0.00	$0.00	$0.00	0.00 %
50.6500.86.30.5 DISTRICT HEAT VILLAGE GREEN GRANT EXPENSE	$0.00	$0.00	$0.00	0.00 %
TOTAL CIP MISC PROJECTS	**$0.00**	**$0.00**	**$0.00**	**0.00%**
50.9390 TRANSFERS TO OTHER FUNDS				
50.9390.82.00.5 DIST HEAT CONSTRUCTION REPAYMENT	$21,874.00	$1,676.40	$20,197.60	7.66 %
50.9390.93.00.5 DIST HEAT OPER RESERVE	$6,658.00	$0.00	$6,658.00	0.00 %
50.9390.98.00.5 REVISE BUDGET ADJ FY15	$0.00	$0.00	$0.00	0.00 %
TOTAL TRANSFERS TO OTHER FUNDS	**$28,532.00**	**$1,676.40**	**$26,855.60**	**5.88%**
50.9393 MISC EXPENDITURE				
50.9393.00.01.5 DIST HEAT EASEMENT	$0.00	$0.00	$0.00	0.00 %
TOTAL MISC EXPENDITURE	**$0.00**	**$0.00**	**$0.00**	**0.00%**
TOTAL DISTRICT HEAT EXPENDITURES	**$517,768.00**	**$162,968.72**	**$354,799.28**	**31.48%**
DISTRICT HEAT NET EXCESS / (DEFICIT)	**$0.00**	**($36,814.16)**		

City of Montpelier vermont

CITY COUNCIL Agenda Item #18-084(e)
Date: 3/14/2018
Consent X Discussion ___

SUBJECT: Recommendation of construction inspection services contract award for the Montpelier Shared Use Path Project (Winooski East Extension)

SUBMITTING DEPARTMENT: Public Works

RECOMMENDED ACTION: Award of the construction inspection services contract for the Montpelier Shared Use Path Project (Winooski East Extension). Designate City Manager as duly authorized agent.

RELATED COUNCIL GOAL/PRIOR ACTION: F. Quality of Life & G. Infrastructure

EXPENDITURE REQUIRED: $50,900.82

SOURCE OF FUNDS: CIP

LEGAL REQUIREMENTS: None

BACKGROUND INFORMATION: The City of Montpelier solicited and received a proposal from Stantec to conduct construction inspection services for the Montpelier Shared Use Path Project (Winooski East Extension). This project consists of extending the existing shared use path from its terminus at Granite Street to the Civic Center on Gallison Hill Road where it will connect with the future Cross Vermont Trail.

The City selected Stantec using the VTrans At-the-Ready process. This process consists of selecting a firm from a qualified roster which VTrans created by using a qualifications based selection processed. Stantec's total proposed cost is $509,008.27. This falls in line with the estimated cost to conduct construction inspection services for a project of this size and scope and is within the amount budgeted. Based on the conditions of the Grant Agreement between VTrans and the City, the City will be reimbursed for 90% of the total project cost. This includes costs incurred for design, construction, and construction inspection. This results in a total City expenditure of $50,900.82 for the construction inspection services portion of the project.

SUPPORTING DOCUMENTS: Stantec Proposal

INTERESTED PARTIES: Public Works and Montpelier Transportation Infrastructure Committee

CITY MANAGER'S APPROVAL:

Stantec Consulting Services Inc.
55 Green Mountain Drive
South Burlington VT 05403
Tel: (802) 864-0223
Fax: (802) 864-0165

February 27, 2018

Attention: Tom McArdle, MPM
City of Montpelier
39 Main Street
Montpelier, VT 05601

Reference: Montpelier-Berlin STP BIKE(33)

Dear Tom,

In the interest of pedestrian safety and mobility, the City of Montpelier, with funding through the Vermont Agency of Transportation (VTrans) Bicycle and Pedestrian Program, is seeking construction inspection services for the construction of a 1.1-mile-long new shared use path parallel to the inactive Washington County Rail Line. The project, as part of the Central Vermont Regional Path, also includes a share the road section to provide a continuous way for bicyclists to safely travel from Granite Street to Gallison Hill Road.

As a firm that has worked for many decades with the City of Montpelier, we appreciate and are looking forward to the opportunity to assist with the construction of this exciting project. Our approach recognizes the City needs quality construction that meets the contract requirements. As we have done on past projects we are prepared to minimize efforts of the City's staff while keeping them informed. One proven tool to do this is utilizing Appia construction management software. It is web-based and provides secure access for assigned users to view daily reports, quantities, change orders, and contractor payments. The result is a complete audit trail of the construction administration process to which City staff will have access 24/7 as Stantec will provide the City with a complimentary Appia license for their use.

Stantec's project manager will be John Little. He has over 37 years of experience and is well known to city staff through his involvement in numerous projects for the City over the years. Stantec's resident engineer will be Bernie Gagnon. He has over 30 years of experience in both the public and private sector, in all aspects of construction including resident engineering, shop drawing review, responses to RFIs, on-site inspection and documentation on federal, state, and local projects. Bernie will be supported as needed by Les Wilder or one of our many other construction inspectors, depending on availability. In addition, we have 55 staff in the local office and over 22,000 company-wide which offers a significant resource to address virtually any issue. Approval of staff not listed in our ATR Statement of Qualifications will be approved by the City ahead of time.

As indicated by the City, it is anticipated that this project will begin in early July 2018 and must be completed by November 2019. The attached Task-Labor Hour Schedule assumes construction from 07-09-2018 through 11-23-2018 and 04-15-2019 through 11-15-2019, for a total of 51 weeks of construction. Depending on how many crews the contractor and their subs have on site, this duration could be shortened. We also assumed a 50-hour work week, understanding that in early spring and late fall the hours may be shorter than in the height of summer, but that most contractors work at least this many hours, especially if they also work Saturdays. We also included time for the balancing change order, final pay req, project closeout, etc. to assist the City in the final project documentation after construction is complete.

Reference: Montpelier-Berlin STP BIKE(33)

Scope of Work

In general, the scope of this project will follow the process used by the VTrans Municipal Assistance Bureau (MAB) as follows:

⇒ Administration of the project
⇒ Construction Inspection
⇒ Materials and Equipment Inspection and Testing
⇒ Compliance with Civil Rights components
⇒ Documentation of all aspects of the construction

Following are Stantec's approach to the scope of work and the detailed steps to be taken, including any products or deliverables.

Task 1 – Administration

1. **Scope:** Maintain communication with the Municipal Project Manager (MPM) on a regular basis.

   Approach: One of the keys to a successful project is communication. Experience has proven one of the best ways to maintain continuous communications is through regularly scheduled project meetings. These meetings also provide an opportunity to develop a partnership with all stakeholders with all working toward the same goal: a successful quality project. It is proposed Stantec organize a regular stakeholder meeting, develop, and distribute a meeting agenda and produce and distribute meeting minutes that define action items needed to be addressed. The construction inspectors will also be equipped with cell phones and laptop computers with internet access allowing them to readily communicate with stakeholders.

2. **Scope:** Coordinate with the Municipality, Design Engineer, VTrans and the Construction Contractor(s).

   Approach: Beyond the documented project meetings mentioned above, any action items needing attention will be sent to the City, Design Engineer, VTrans and the Construction Contractor(s). Based on past experience, although team members attempt to anticipate issues, it is important to address them immediately and solicit input and coordination from the MPM, if needed. The Stantec initial approach is to resolve issues in the field. If the resolution significantly changes the design or design intent or cost of the project, then team members solicit input from the appropriate party.

3. **Scope:** Review and have a thorough understanding of contract plans, specifications, estimates and contract special provisions.

   Approach: Beyond simply reviewing and understanding the contract documents, it is important to identify potential issues and conflicts. Stantec's team members have performed construction inspection services on similar projects and have found that taking a proactive approach in identifying potential conflicts or other issues has been very beneficial for everyone from the MPM to the Contractor. By identifying conflicts and other issues well ahead of the work being performed, a teamwork environment is created and delays to the Contractor's work can be avoided. Teamwork ultimately leads to fewer (hopefully zero) extra work situations and fewer potential claims.

Reference: Montpelier-Berlin STP BIKE(33)

Additional items reviewed will include applicable permits and ordinances, state permits and commitments, and federal regulations and statutes.

At this stage, it is also important to begin setting up the construction management software, Appia Construction Manager, with the appropriate pay items, quantities, and funding sources. The access and software database capabilities will be reviewed with the MPM to maximize efficiency and its information potential.

4. **Scope:** Attendance at a pre-bid conference at the Municipality's request, if applicable. Coordinate, schedule and oversee the pre-construction conference. Coordinate, schedule and attend the Final Inspection. Attend all other job-related meetings.

   Approach: Team members have conducted and attended pre-bid, pre-construction, and final inspection conferences many times. Stantec has a standard meeting agenda with a complete menu of potential items to discuss and sample agendas from previous meetings. These provide a great checklist to assure all items are considered. As the project manager, John Little will lead these for Stantec, with support from Bernie Gagnon as needed.

5. **Scope:** Make sure contractor contacts Dig-Safe.

   Approach: Stantec will include this agenda item in the Pre-Construction Conference and will be documented in the daily reports when discussed and performed.

6. **Scope:** Preparation of Daily Reports, including quantities

   Approach: Stantec has utilized the Appia construction management software for preparing daily reports, itemizing quantities, preparing payment estimates, and tracking the project status on many recent construction projects. Given its success, it is proposed that this software be utilized for this project. This software is web-based and provides secure access for stakeholders to view daily reports, quantities, change orders, and contractor payments. The result is a complete audit trail of the construction administration process. Stantec will provide the City with a complimentary Appia license for their use.

7. **Scope:** Maintain a photographic record of the progress of construction, annotating such photos to indicate their content and context including date. This photographic record must be available for reference by the MPM, Design Engineer, State or Federal representatives, and Municipal representatives.

   Approach: Photographic recording is a standard procedure on Stantec's construction service projects. Daily photos will be filed by content and date for easy sorting and selection. These could also be located on a FTP site daily for immediate access and downloading by stakeholders, if requested.

8. **Scope:** Accompany the MPM, Design Engineer, State or Federal representatives and Municipal representatives on visits to the project.

   Approach: All visitors will be asked to sign in when visiting the project site. Stantec will have additional safety vests and hard hats at the project for visitors to use when visiting the project. As the resident engineer, Bernie Gagnon will typically be the Stantec team member accompanying visitors.

9. **Scope:** Participate once every two weeks in regularly scheduled Construction Status meetings with the Contractor, MPM, Design Engineer, State or Federal representatives and Municipal representatives.

   Approach: The Stantec approach to this was described in Item 1 – Maintain communication with MPM on regular basis.

10. **Scope:** Report immediately any unusual occurrences and all accidents occurring within the project limits to the MPM and the Design Engineer.

    Approach: Stantec team members have safety as a high priority. Safety is everyone's responsibility and all Stantec employees have an obligation to protect their own health and safety and that of their fellow workers. All projects, including this one, will have a completed Stantec health and safety plan that identifies potential risks needing personal protective equipment, safety training and emergency planning. This will be reviewed and signed by all Stantec personnel anticipated to be involved with the project. The emergency planning procedures will include the requirement to report any unusual occurrences such as potential hazardous waste or archaeological artifacts and all accidents to the MPM and design engineer.

11. **Scope:** Calculation and verification of the final contract quantities.

    Approach: This will be simplified by our construction management software. Any quantity discrepancies between the estimated amount in the contract documents and the actual will be noted and reconciled. If needed, all quantities will also be tracked by funding source to ensure the final quantities are paid for with the appropriate funds. Stantec understands the importance of this and is committed to provide the City with an accurate accounting of the funding for this project from start to finish.

12. **Scope:** Review and submit to the Town or the Design Engineer if required by the Town, any suggestions or requests made by the contractor to change or modify any requirements of the Plans or Contract Documents. Review and prepare any change orders required for the project, including coordination with the contractor, municipality and design consultant if needed. Change orders will include the preparation of an independent cost estimate for items of work that were not included in the original contract unit prices.

    Approach: It is not unusual for contractors to propose an alternative approach, design, or material. Stantec team members will review proposed or requested changes or modifications and provide an independent cost estimate to the MPM, and design engineer, if requested. Any thoughts or concerns with the proposed changes or modifications by Stantec staff will be provided as well.

13. **Scope:** Receive certificates, computations and reference materials submitted by the Contractor. Maintain files on the project site of all items submitted by the contractor and of work done on behalf of the Municipality.

    Approach: Stantec will develop and compile a log of information submitted by the contractor. This will include the recording and tracking of submitted shop drawings. Stantec will develop a list of items requiring shop drawings review and items requiring material certifications to assure they are submitted and reviewed.

Reference: Montpelier-Berlin STP BIKE(33)

14. **Scope:** Prepare a Contractor's progress payment estimate on a bi-weekly basis.

    Approach: Stantec will utilize our construction management software to efficiently track all items and provide reports/estimates to the MPM and Owner. This software also has reporting capabilities such as project status, change order status, and item overruns. These all can be very efficiently generated, and a summary of the overall contract budget can be provided to the MPM at any time.

15. **Scope:** Issue a Certificate of Substantial Completion at the appropriate time.

    Approach: Once the project reaches "substantial completion" as defined by the contract documents, Stantec will prepare and provide a certificate of substantial completion for all parties to sign.

16. **Scope:** Provide certification to the Municipality and VTrans that this project was constructed as designed, subject to appropriate and necessary revisions during construction, in conformance with all project specifications and that all necessary contract provisions were fully complied with.

    Approach: This is a standard procedure for many of Stantec's construction services projects and we will use the certification form in the contract documents for that purpose.

Task 2 – Construction Inspection

1. **Scope:** Maintain a presence on the project during times when contractor and subcontractor activities are underway.

   Approach: Stantec staff are prepared to be on the project full time as needed. All of Stantec's construction staff understand that contractors work long hours and they will cover the additional hours as needed. A project of this size with its many facets will probably require multiple contractor crews. Stantec is prepared to staff the project with the number of staff needed to oversee all the work.

2. **Scope:** Check that the contractor is in compliance with all construction contract requirements, City of Montpelier permits and ordinances; property rights agreements; erosion and sediment control; and stormwater management plan; state permits, regulations, and statutes; and federal regulations and statutes; and exercise the engineer's authority as provided in the contract documents and report immediately any deviations to the MPM.

   Approach: As described previously, Stantec will collect and review all the related contract and supporting information, including the information listed above. Any notable requirements will be highlighted for the inspector to recognize and apply during construction. The items will be an agenda item in the project meetings and noted in the daily construction reports as necessary.

3. **Scope:** Inspect and approve material sources and waste, borrow and staging areas, with due regard to approval/disapproval from the Vermont Agency of Transportation's Environmental Section.

   Approach: Soliciting location and approval of material sources and waste, borrow, and staging areas will be part of the pre-construction meeting agenda, and continued into the project meeting's agenda as needed. Stantec team members will confirm the material sources meet the project's specification and the appropriate environmental clearances are obtained prior to approval.

Reference: Montpelier-Berlin STP BIKE(33)

4. **Scope:** Tracking of utility relocation and plotting of final facility locations on the final as-built plans (if any).

   Approach: Stantec team members regularly do this as we understand the tremendous value it provides for future reference. In addition to plotting the utility relocations, Stantec will indicate their elevation, and will do the same for any utilities encountered during construction.

5. **Scope:** Erosion control monitoring in accordance with applicable permits.

   Approach: The contract documents have specific erosion control measures in place for the contractor to follow. This includes references to the Vermont Handbook for Soil Erosion and Sediment Control and the need for documentation of inspections. Stantec will review the plan and monitor the plan implementation in accordance with these documents, as required. As indicated in the contract documents, monitoring will be conducted by the contractor's pre-determined On-Site Plan Coordinator.

6. **Scope:** Review and verify traffic control activities.

   Approach: Traffic control needs to be in conformance with the contract documents and the Manual on Uniform Traffic Control Devices (MUTCD). Stantec will work closely with the contractor to safely secure the site and the various access points along the project. During construction, Stantec will monitor traffic control activities and bring any noticed deficiencies to the contractor to address. The desired result is a plan that is safe, maintains efficient traffic, and is implemented in a timely manner. Stantec team members have many lessons learned on past construction projects and will apply these to this project.

7. **Scope:** Development of final as-built plans by marking up a set of contract plans.

   Approach: As noted in Item 4 above, the documentation of any deviations from the contract documents is very important. Stantec will keep a full-size set of plans specifically for this purpose and will update it on a regular basis.

8. **Scope:** Check that completed work complies with the plans and specifications and is true to line and grade.

   Approach: To avoid rework, compliance with the plans, specifications, and true to line and grade will be reviewed daily as the work occurs and will be an element of the daily reports. Any discrepancies will be brought immediately to the contractor's attention.

9. **Scope:** Make an inspection of work completed at such time as the contractor may claim substantial completion, with a contractor's representative, and issue a list of items to be corrected or completed.

   Approach: A substantial completion inspection is standard procedure for Stantec's construction services projects. A final punch list of items to be corrected or completed will be created from this inspection.

Reference: Montpelier-Berlin STP BIKE(33)

Task 3 – Materials and Equipment Inspection and Testing

1. **Scope:** Check that materials and equipment are fabricated and tested in accordance with contract documents, in advance of installation; ensuring that independent laboratory is performing preliminary process control tests on material samples in accordance with Inspection Level 2 of VTrans Quality Assurance Program (QAP) and Materials Sampling Manual (MSM) to insure continued quality in the work. Review the test reports and certificates and forward to the MPM for decision on acceptability.

   Approach: Stantec will maintain records of all materials' testing results and material certifications and confirm acceptability with the MPM.

2. **Scope:** Check that materials submitted as pre-approved are on the current VTrans Pre-Approved Material List or on the List of Materials with Advanced Certification.

   Approach: Stantec has familiarity with the VTrans Pre-Approved Material List and the List of Materials with Advanced Certification and these will be verified and tracked through the Material Certification process.

3. **Scope:** Record materials certifications in accordance with VTrans procedures.

   Approach: Stantec will record certifications per the project contract documents and maintain this list on site. The Appia construction management system also allows for materials certifications tracking ensuring that items are not being paid until there is an approved material certification in place, if this option is desired.

4. **Scope:** The selected Construction and Inspection Consultant is responsible for the required acceptance testing by an independent qualitied laboratory. This includes hiring an independent qualified laboratory.

   Approach: Stantec has teamed with three qualified materials testing firms as noted in our ATR Statement of Qualifications. We have included Alpha Testing & Engineering, LLC in the attached cost proposal.

Task 4 – Ensure that the contractor is in compliance with EEO/Contractor and Labor Compliance requirements on FHWA funded projects.

Approach: As noted in the RFP, this will include review of certified payrolls, conducting interviews with a sampling of contractor/sub-contractor employees, collecting information regarding conformance with prompt pay requirements, coordinating with the VTrans Civil Rights section as necessary, and following up with contractors regarding any corrective actions.

Reference: Montpelier-Berlin STP BIKE(33)

PROJECT TEAM
The project team will consist of the following individuals:

John Little – Construction Administrator/Project Manager
Bernie Gagnon, PE – Resident Engineer
Les Wilder – Construction Inspector

These staff are listed on the attached Organizational Chart. The Organizational Chart is the same diagram that was included in the At-the-Ready Qualifications package approved by VTrans. With the City's approval, other support staff may be brought on depending on the contractor's schedule, number of crews, and project needs.

FEE & SCHEDULE

Estimated fee for the services described above is $509,008.27. A detailed Task - Labor Hour Schedule, Cost Schedule and Direct Expense Schedule are attached. The City will be billed at cost plus fixed fee based on actual hourly rates of the employees that work on the project. The project budget will be tracked, and its status reported monthly with our invoice. The tentative schedule for the project is as follows:

Contract award to Stantec – March 16, 2018
Document Review – March 19-30, 2018
Bid Advertisement – April 2018
Contract Award to Contractor – June 1, 2018
Pre-Construction Conference – June 13, 2018
Target Construction Schedule: July 2018 to November 2019 (Assuming a winter shutdown)

We will be ready to begin work upon receiving an executed copy of the attached Professional Services Agreement. If you have any questions or require additional information regarding the scope of work, please don't hesitate to contact us. We look forward to working with the City to move this project to construction.

Regards,

STANTEC CONSULTING SERVICES, INC.

John Little
Project Manager
Phone: (802) 864-0223
Fax: (802) 864-0165
john.little@stantec.com

Greg Edwards P.E.
Senior Principal, Transportation
Phone: (802) 864-0223
Fax: (802) 864-0165
greg.edwards@stantec.com

Attachment: Professional Services Agreement, Task-Labor Hour & Cost Schedule, Alpha Testing & Engineering Proposal, MAB Conflict of Interest Form, MAB Debarment and Non-Collusion Form, Organizational Chart

c. Lynn Smiley, File

Stantec

TASK-LABOR HOUR & COST SCHEDULE
Montpelier STP BIKE(33)
Construction Observation Services
February 27, 2018

Task	Assumed Duration		Project Manager		Resident Engineer		Inspector		TOTAL
	Dates	No. of Wks	Assumed hrs/wk	Total Hours	Assumed hours/wk	Total Hours	Assumed hrs/wk	Total Hours	
Review of Design Documents, and Coordination & Interpretation with Contractor & City, Project Set up	03/19/18 - 03/30/18	2	8	16	40	80	20	40	136
Pre-Bid Conference	04/15/18			4		4		0	8
Pre-Construction Conference	06/06/18			4		4		4	12
Set up, Reviewing Material Certifications/Testing, and Shop Drawing Processing	6/11/18 - 6/15/18			20		20		0	40
Change Orders (assumes 3)				16		**		**	16
Construction Status Meetings (Assumes 25 meetings)*	07/09/18 - 11/15/19	25	4	100		**		**	100
Payment Requisitions (Assumes 25)*	07/09/18 - 11/15/19	25	2	50		**		**	50
Final Quantities/Balancing Change Orders	11/15/19 - 11/29/19			8		20		0	28
Record Drawings (Redlines only)	During Construction			4		**		**	4
Final Acceptance	11/29/19			4		4		0	8
Daily Construction Observation (Assumes 51 weeks at 50 hours per week for Resident Engineer and 20 weeks at 50 hours per week for Inspector support)	07-09/18 - 11/23/18 04/15/19 - 11/15/19	51	4	204	50	2,550	50	1,020	3,774
Total Labor Hours by Classification				430		2,682		1,064	4,176
Average Hourly Rate				$45		$42		$35	
Total Direct Labor Costs				$19,350		$112,644		$37,240	$169,234.00
General Overhead at 160.40%									$271,451.34
Fixed Fee									$44,068.53
Total Stantec Labor Costs									**$484,753.87**
Direct Expenses (See attached)									$24,254.40
Project Total Estimated Cost									**$509,008.27**

* Assumed hours per task will vary depending on the selected contractor's schedule and performance. Estimate assumes construction from 07/09/2018 through 11/23/2018 and 04/15/2019 through 11/15/2019 for a total of 51 weeks of construction.

** These hours are included in the Daily Field Observation task.

Stantec

TASK-LABOR HOUR & COST SCHEDULE
Montpelier STP BIKE(33)
Construction Observation Services
Estimate of Direct Expenses

Task	Assumed Duration		Project Manager		Resident Engineer		Inspector		TOTAL
	Dates	No. of Wks	Assumed trips/wk	Total Mileage	Assumed trips/wk	Total Mileage	Assumed trips/wk	Total Mileage	
Review of Design Documents, and Coordination & Interpretation with Contractor & City, Project Set up	03/19/18 - 03/30/18	2	2 trips total to meet with City	160	2 trips total to Site	160			320
Pre-Bid Conference	04/15/18			80		80			160
Pre-Construction Conference	06/06/18			80		80			160
Set up, Reviewing Material Certifications/Testing, and Shop Drawing Processing									0
Change Orders (assumes 3)									0
Construction Status Meetings (Assumes 25 meetings)*	07/09/18 - 11/15/19	25	1	2,000		**		**	2,000
Payment Requisitions (Assumes 25)*	07/09/18 - 11/15/19								0
Final Quantities/Balancing Change Orders	11/15/19 - 11/29/19								0
Final Acceptance	11/29/19		1 trip	80	1 trip	80			160
Daily Construction Observation (Assumes 51 weeks at 50 hours per week for Resident Engineer, 20 weeks at 50 hours per week for Inspector support and 80 miles round trip)	07-09/18 - 11/23/18 04/15/19 - 11/15/19	51	1	4,080	5	20,400	5	8160	32,640
Total Mileage (see assumptions below)									35,440
Mileage Rate									$0.545
Total Mileage Costs									$19,314.80
Materials Testing and Sampling (Estimated)									$4,939.60
Project Total Direct Expense Costs									**$24,254.40**

* Assumed hours per task will vary depending on the selected contractor's schedule and performance. Estimate assumes construction from 07/09/2018 through 11/23/2018 and 04/15/2019 through 11/15/2019 for a total of 51 weeks of construction.

Notes: 1) Reimbursement for direct expenses will be at actual costs.
2) Costs for filing equipment, computer, all tools and safety equipment are included in overhead.
3) Assumes RE and Inspector travel to and from project site daily from office (80 miles round trip).

Alpha Testing & Engineering, LLC
10 Lamoille Street
Essex Junction, VT 05452
Phone: 802-893-9814 Fax: 802-891-6036

February 26, 2018

John Little
Stantec Consulting Services Inc.
55 Green Mountain Drive
South Burlington VT 05403-7824 US
john.little@stantec.com

Re: Montpelier Shared Use Path
Subj: Materials Testing and Inspection

Dear John:

At your request, we have developed a budget estimate for construction materials testing and inspection at the referenced Project:

			hours	trips	total
concrete	$45.00		5	4	$900.00
compaction	$45.00		5	4	$900.00
paving	$45.00		8	2	$720.00
plant insp	$60.00		9	2	$1,080.00
sieves	$55.00	4			$220.00
proctors	$100.00	4			$400.00
cylinders	$15.00	16			$240.00
miles	$0.545	80		11	$479.60
					$4,939.60

This estimate is based on the project plans and specifications provided. The above figure is an estimate for budgeting purposes only and should not be construed as a contract amount. **Actual costs may vary up or down depending on such factors as unforeseen conditions or changes in the scope of work**.

Please don't hesitate to contact us if you have any questions. We look forward to having the opportunity to work with your team.

Best regards,

Patricia Reed Digitally signed by Patricia Reed DN: cn=Patricia Reed, o=Alpha Testing and Engineering LLC, ou, email=patti@alphatestingvt.com, c=US

Patti Reed
Alpha Testing & Engineering, LLC
Patti@alphatestingvt.com

City of Montpelier vermont

Addendum to Agenda
for
City Council Meeting

March 14, 2018

18-084(h). Street Closure Application, Peace and Justice Center for March For Our Lives, 3/24/18

City of Montpelier vermont

CITY COUNCIL Agenda Item #18-084(h)
Date: March 14, 2018
Consent _X_ Discussion ___

SUBJECT: Consideration of a Street Closure Permit Application, Mach For Our Lives, 3/24/18.

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Review and approve Street Closure Permit Application from the Peace and Justice Center for the closure of State Street on Saturday, March 24, 2018 from 12:00 PM – 2:00 PM for their March For Our Lives

RELATED COUNCIL GOAL/PRIOR ACTION: F: Quality of Life

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: Requests for street closures require Council approval.

BACKGROUND INFORMATION: The City's Street Closure Permit Application has a section which shows that Police, Public Works, Fire and Montpelier Alive have reviewed and signed off on these applications. Another step in the new Street Closure Policy is that if the request is for State, Main, Langdon or Elm Streets or adjacent parking lots, the City will provide public notification of both the proposed closure and the date the Council will consider this request.

SUPPORTING DOCUMENTS: Street Closure Application; Comments from Police Chief Tony Facos

INTERESTED PARTIES: Applicant; Property owners/businesses on State Street; Fire; Police and Public Works

CITY MANAGER'S APPROVAL: Wolfman

City of Montpelier vermont

Street Closure Permit Application

1. Event Sponsor

Name: Peace and Justice Center	Email: Rachel@pjcvt.org
Address: 60 Lake Street Suite 1C Burlington, VT 05401	
Cell Phone: (802) 863-2345 x6	Other Phone:

2. Event Details

Name of Event: March for Our Lives Montpelier	
General description of the event (1 to 3 sentences): Youth-led solidarity rally in support of Parkland, Florida Youth. Rally in support of gun reform	
Date of Event: 3/24/2018	Start and End Time of Event: 12:00pm - 2:00 pm.
Street(s) to be Closed - Please provide a sketch of the event layout. State Street	
Time Street will close (recommend up to an hour before event): 11:00am	Time Street will reopen (recommend 30 minutes after the event ends): 2:45 pm
Number of Staff/Volunteers on site for Event: 30	
Number of people expected at event: 5,000.	Number of vendors and/or entertainers who will participate: not finalized yet

3. Community Support

Is this a reoccurring event in Montpelier? no	If no, do you have experience elsewhere with such events? Please explain. Yes, March for Our Lives
How does this event benefit the public (as outlined in the Street Closure Policy)? This benefits the public by supporting and amplifying its greatest resource: Youth.	

City of Montpelier vermont

Street Closure Permit Application

4. Public Safety and Public Health

Please describe any discussions or arrangements that the Event Sponsor has made with public safety or public works professionals in Montpelier. Coordination is ongoing between all relevant entities.
What arrangements have been made for food, water, and toilet facilities (if applicable)? Port-o-lets are being secured, food will not be served
What arrangements have been made to assure that litter will be cleaned up and disposed of and that trash and recycling containers will be provided? It will be made clear that all attendees are responsible for their own cleanup. Volunteers will sweep after + make sure everything is cleane
If additional law enforcement officials will be hired for your event, please list: This is being coordinated and discussions are ongoing.
Please note any other unique aspects of this event: This is a standard nonviolent action
Will noise levels or hours exceed the city's noise ordinance? If so, will this event require a request for variance from the noise ordinance?

5. Accessibility

As this event will take place on public property, I, as the Event Sponsor, attest that this event and all related programming and facilities meet the Americans with Disabilities Act accessibility requirements. These requirements are available at the City's website.

City of Montpelier
vermont

Street Closure Permit Application

Rachel A Siegel 3/12/18

Signature Printed Name Date

6. Signature

I, the undersigned, certify that the information provided above is valid and I will abide by any additional provisions note by Officials below. I acknowledge that I have read and understand the Montpelier Street Closure policy and that I am responsible for compliance with all requirements contained in that policy. I also agree to be onsite for the duration of the above mentioned street closure.

Rachel A Siegel 3/12/18

Signature Printed Name Date

Notice Documentation

Name of Event:	
Date of Event:	Start and End Time of Event:
Street(s) to be Closed:	
Time Street will close (recommend up to an hour before event):	Time Street will reopen (recommend 30 minutes after the event ends):
Date of City Council Meeting to consider permit request:	
Describe Efforts made to notify residents and businesses along the street to be closed. Notification must include both the date/time of the proposed event and the date/time of the City Council meeting where the street closure will be considered.	

Street Closure Permit Application

City of Montpelier vermont

FOR OFFICIAL USE ONLY

The following parties have reviewed and approved:

POLICE	
Reviewed by: Anthony J. Facos Print Name Signature 03/13/2018 Date	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: See attached comments. ☑ Reviewed – do not recommend approval
PUBLIC WORKS	
Reviewed by: Thomas McArdle Print Name Signature 3/13/18 Date	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: Defer to Police Chief: will support as necessary ☐ Reviewed – do not recommend approval
FIRE DEPARTMENT	

Street Closure Permit Application

City of Montpelier vermont

Reviewed by: Robert Gowans Print Name Robert Allen Signature 3-13-18 Date	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: Follow Police Chiefs Recomendation ☒ Reviewed – do not recommend approval
MONTPELIER ALIVE	
Reviewed by: Dan Groberg Print Name DG Signature 3/13/18 Date	☐ Reviewed – recommend approval with no conditions ☒ Reviewed – recommend approval with conditions: working with MPD to ensure event security. minimizing traffic impact and impact on State St. merchants. ☐ Reviewed – do not recommend approval
OTHER	
Reviewed by: Print Name Signature Date	☐ Reviewed – recommend approval with no conditions ☐ Reviewed – recommend approval with conditions: ☐ Reviewed – do not recommend approval

This permit request was reviewed at the ______________________ City Council

(MONTH/DAY/YEAR)

meeting. This permit request was:

APPROVED _____ DENIED _____

From:	Anthony Facos
To:	William Fraser; Sue Allen; Jamie Granfield
Cc:	Tom McArdle; ROBERT GOWANS
Subject:	March for Our Lives Street Closure request
Date:	Tuesday, March 13, 2018 11:36:20 AM

Greetings all:

I just received a Street Closure Permit Application from the Peace and Justice Center requesting that State Street be closed for this event from 1100 to 1445 hrs (actual event time is 1200-1400 hrs) on Saturday March 24th. According to the permit, they are still estimating 5,000 participants (and 30 staff/volunteers). Although these permits are supposed to no less than 30 days in advance, it may be easier and safer to just barricade State Street between Gov. Davis Ave and Gov. Aiken with "no thru traffic" barricades at State and Bailey along with a lane closure cone package on the Bailey Ave bridge. Officially, I am not going to approve this request, but I do plan on the implementation of the street closure procedure as noted above.

It should be noted that the "Women's March" organizers have already secured an assembly permit for the State House lawn for this student led event. When I last spoke with the organizer, she assured me that it was to be an assembly on the lawn only—no march or street closure planned or requested. MPD, MFD, AOT, BGS, VSP, Court Security, Emergency Management, and Capitol Police have already had our first planning meeting for this event. We have a follow-up planning meeting scheduled for next Tuesday as well.

I am still waiting to hear back from the Peace and Justice Center point of contact in Burlington regarding some details that were not included on the request and to explain the timing of street closure requests in the future.

Chief Tony Facos

Chief Anthony J. Facos
Montpelier Police Department
1 Pitkin Court
Montpelier, VT 05602
(802) 223-3445

CITY COUNCIL Agenda Item #18-085
Date: May 14, 2018
Consent __ Discussion X Time Sensitive ____
(outlined below)

SUBJECT: Elect City Council Officers

SUBMITTING DEPARTMENT: City Manager

RECOMMENDED ACTION: Elect President, Vice President and Parliamentarian of City Council.

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good governance

EXPENDITURE REQUIRED: None

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: City Charter § 304. ELECTION OF PRESIDENT VICE PRESIDENT, AND PARLIAMENTARIAN (a) Following the annual meeting, the City Council shall elect from its members a President Vice President, and Parliamentarian. (b) The President shall assume all the duties of the Mayor, in the event of a vacancy in that office. The Vice President shall assume powers and duties of the Mayor in the event of a vacancy in the offices of Mayor and President. The Parliamentarian shall advise the Council on rules of procedure.

BACKGROUND INFORMATION: Annual meeting occurred on March 6, 2018. New officers to be elected.

SUPPORTING DOCUMENTS: N/A

INTERESTED PARTIES: City Council

CITY MANAGER'S APPROVAL:

CITY COUNCIL Agenda Item #18-086
Date: March 14, 2018
Consent___Discussion X

SUBJECT: Re-adoption of City Council's Ethics Policy

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Review and approve, with or without further amendments

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good Governance

EXPENDITURE REQUIRED:N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: N/A

BACKGROUND INFORMATION: The Council adopts an Ethics Policy for itself for the ensuing year; this generally occurs at the first meeting after March elections.

SUPPORTING DOCUMENTS: Copy of current Policy

INTERESTED PARTIES: Council, City Staff

CITY MANAGER'S APPROVAL:

ETHICS POLICY

City of Montpelier Vermont

Adopted by City Council on February 10, 1999
Passed after two public hearings on April 21, 1999
Amended March 11, 2015
Re-affirmed annually at first meeting in March

Whereas, the residents of Montpelier deserve the finest municipal government possible and;

Whereas, the Montpelier City Council desires to maintain the public trust by conducting all municipal operations in the most ethical and fair manner possible and;

Whereas, the Montpelier City Council appoints many various boards, commissions and committees, as well as the City Manager, and;

Whereas, the Montpelier City Council recognizes that conflicts of interest will occasionally arise in the course of the conduct of municipal affairs, and;

Whereas, the Montpelier City Council desires to provide ethical guidelines and standards for all branches of city government;

Now be it resolved that the Mayor and City Council of the City of Montpelier, Vermont for the purpose of promoting public accountability and trust, hereby adopt the following policy concerning ethical conduct and conflicts of interest for itself and for all subordinate boards, commissions, agencies, committees and employees:

I - Recusal from Official Action

A. A public officer shall not take any official action if she/he/they has a conflict of interest in a matter that could result in the officer receiving direct or indirect financial benefit.

B. In matters involving a conflict of interest other than those previously set forth above, a public officer shall not take any official action on any matter in which she/he/they has a conflict or interest. A public officer shall not take any action on any matter in which she/he/they has an appearance of a conflict of interest unless in his or her own estimation, she/he/they is able to do so fairly, objectively and in the public interest in spite of the appearance of conflict of interest.

C. It is recognized that Montpelier may have a large number of Vermont State Employees as members of local public agencies. These individuals may generally participate in matters involving state government but should consider recusal or disclosure when matters involve their specific work responsibilities or employment unit.

D. Public officers shall not offer their individual professional services to applicants after an application is filed.

E. Officials who are recused as per Sections I-A and I-B of this policy shall physically remove themselves from the remaining members of the Board, Commission, Committee, Council or other such group and refrain from any discussion, deliberation, or communication about the relative issue. When feasible, the recused member shall leave the room where the meeting is being held during consideration of the item in question.

II - Disclosure

A. A public officer who has reason to believe that she/he/they has a conflict of interest shall recuse themselves. A public officer who has reason to believe they have an appearance of a conflict of interest but believes she/he/they is able to act fairly, objectively and in the public interest in spite of the appearance of conflict of interest shall, prior to taking any official action on the matter involving the conflict, disclose to other board members during an official public meeting of the board the nature of the potential appearance of conflict of interest, the action required by the board and the reason why the official believes she/he/they is able to take such action fairly, objectively and in the public interest in spite of the potential appearance of conflict.

B. In the event a public officer personally (or through any member of the household, business associate, employer or employee) represents, appears for, or negotiates in a private capacity on behalf of any person or organization in any cause, proceeding, application or other matter pending before the public body in which the officer holds office, the public officer shall disclose his/her relationship to that public body. In such cases, the officer shall not sit with the remaining members of the public body nor be included in any deliberations other than to the extent that all applicants/members of the public are included.

C. If a public officer does not voluntarily withdraw from official action on any matter in which that public officer has or may have a conflict of interest, another member of the same public body or any interested party to the matter being heard may request that the public body consider the issue of whether that member should recuse him/herself because of conflict of interest. Upon such request the members of the public body, excluding the member with the potential conflict, shall act on the following motion. "Should______recuse him/herself because of a conflict of interest or an appearance of a conflict of interest?" If a majority of those voting vote in favor of the motion and if the member with the potential conflict does not recuse him/herself, the chair of the public body shall refer the action of the public body to the City Council.

D. Violations of this ethics regulation may be grounds for removal from public office, except if such removal is prohibited by law.

III - Emergency

A. The provisions of Section I shall not apply if the City Council has voted that an emergency exists and that actions of the public body or agency otherwise could not take place. In such cases, a public officer who has reason to believe she/he/they has a conflict of interest shall disclose such conflict as provided in Section II - A.

IV - Definitions

A. **"Conflict of Interest"** means a personal or pecuniary interest of a public officer or his or her relative (as defined in 12 VSA 61 (a) and 24 VSA 1203), member of the household, business associate, employer or employee, in the outcome of a cause, proceeding, application or any other matter pending before the public body in which she/he/they holds office or is employed. "Conflict of Interest" does not arise in the case of votes or decisions on matters in which the public officer has a personal or pecuniary interest in the outcome no greater than that of other persons generally affected by the decision (such as adopting a bylaw or setting a tax rate) who are residents of Montpelier.

B. **"Emergency"** means an imminent threat or peril to the public health, safety or welfare.

C. **"Public Body"** means the City Council of the City of Montpelier as defined in the City Charter and all other boards, councils, commissions or committees under the administrative control of the City Council.

D. **"Public Officer"** means a member of the City Council and/or members of all other boards, councils, commissions or committees under the administrative control of the City Council elected or appointed to perform executive, administrative, legislative or quasi-judicial functions as a member of or for a public body.

E. **"Official Action"** means engaging in a vote, entering into a contract, authorizing the issuance of a permit, deliberating in connection with or rendering a written or recorded decision, conducting a criminal or disciplinary investigation, or taking any formal action in a quasi-judicial capacity in the course of a public officer's performance of the duties and responsibilities of his or her office.

CITY COUNCIL Agenda Item #18-087
Date: March 14, 2018
Consent___Discussion_X_

SUBJECT: Re-adoption of City Council's Rules of Procedure

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Review and approve, with or without further amendments

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good governance

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: No legal requirements

BACKGROUND INFORMATION: The Council adopts Rules of Procedure for itself for the ensuing year; this generally occurs at the first meeting after March elections

SUPPORTING DOCUMENTS: Copy of current Rules

INTERESTED PARTIES: Council, City Staff

CITY MANAGER'S APPROVAL:

Montpelier, Vermont
CITY COUNCIL RULES OF PROCEDURE
Adopted April 10, 1963
(Amended March 9, 1977; May 28, 1980; May 11, 1983;
May 13,1987; March 8,1989; March 17, 1992;
March 9,1994; March 27,1996; March 11, 1998; March 10,1999; March 8, 2000; March 28, 2001;
March 12, 2008; March 14, 2012; March 12, 2014)

1. The Chair shall preserve order in the meetings and regulate its procedure by applying the rules of order impartially to all members and the public. Absent objection, the Chair may determine the order in which the City Council considers items on the agenda. Absent such unanimous consent, the provisions of Rule 8(c) below shall control.

2. The Mayor will vote only to break a tie vote, to create a tie vote, to create a fourth vote, or for appointments and bond resolutions of necessity.

3. No one other than the Mayor may normally address the meeting unless called upon or recognized by the Chair. If members of the City Councilor or staff wish to speak, therefore, they must first be recognized by the Chair.

4. Members of the audience must be recognized by the Chair as well, and are required to state their name and address.

5. No vote is required unless a motion is involved.

6. Any discussion should be limited to the agenda item under consideration and not more than one person should be speaking on the same item at one time.

7. Any items discussed in the agenda under the heading of general appearances should be limited to not more than 10 minutes per subject, unless extended by majority vote of the Council.

8. Definitions:

    (a) Regular meetings shall mean the meetings to be held on the second and fourth Wednesday of each month, and may be adjourned to a date and time certain.

    (b) Special meetings shall mean all meetings of the City Council other than regular Meetings; notice thereof shall be given as provided by statute.

    (c) Agenda shall mean a table of items of business for consideration at a Council meeting. Upon motion duly seconded and adopted, agenda items may be added deleted or passed over at any time.

    (d) Executive Session shall mean meetings as provided for in V.S.A., Title I, Section 313, Subsection (a), for the purpose of discussing contracts, labor relations, agreements with employees, arbitration, grievances, civil actions at law or prosecutions by the State where premature general public knowledge would clearly place the state, municipality, other public body or person involved at a substantial disadvantage; the negotiating or securing of real estate options; the appointment or employment or evaluation of a public officer or employee; a disciplinary or dismissal action against a public officer or employee; but nothing in this subsection shall be construed to impair the right of such officer or employee to a public hearing if formal charges are brought; a clear and imminent peril to the public safety; discussion or consideration of records or documents excepted from the access to public records provisions of section 317(b) of this title, or any other purpose allowed by statute. Discussion or consideration of the excepted record or document shall not itself permit an extension of the Executive Session to the general subject to which the record or document pertains. The substance of matters discussed in Executive Session shall not be disclosed by any participant, nor shall minutes of Executive Sessions be maintained.

9. The agenda shall be prepared by the City Manager and shall include such items of business as the Mayor may wish to bring to the attention of the Council, and also such items as may be requested by any member of the City Council before 12:00 noon on a Thursday preceding the regular Council meeting.

10. The agenda for the regular meetings shall be closed at 12:00 noon on Thursday preceding the regular Council meeting and a copy of the same shall be delivered to each Council member.

11. Citizen's may request that items be placed on the Council's agenda by submitting written requests. In the event that the nature or timing of the item is such that it must be discussed at the next regular Council meeting, the written request must be submitted to the City Manager by 4:30 PM on the Thursday preceding the next Council meeting. With other requests, the Manager may determine the appropriate meeting date based on . criteria including, but not limited to, items already scheduled, continuity with other issues and required deadlines or time lines.

12. The agenda shall indicate the name of the official proposing the item and whether or not such official anticipates voting action on it.

13. Each agenda may contain a section entitled Consent Agenda. Items listed on the Consent Agenda may be voted upon collectively. Examples of such Consent Agenda items are the minutes, vendors' licenses, routine approvals and other non-controversial matters. If desired, the request of a single Council Member will be sufficient cause to remove an item from the Consent Agenda and vote on it separately.

14. Items on the agenda not indicated for vote are not to be brought on for vote without the consent of two-thirds of the Council Members present at the meeting. Matters not on the agenda of a regular meeting may be brought on for discussion and vote by the unanimous consent of all Council Members present.

15. Special and emergency meetings may be called by the Mayor. The Mayor, or, in case of his/her failure, the City Clerk, shall call special or emergency meetings on the request of three (3) members of the City Council.

16. Notice of special meetings, including a statement of the business proposed to be transacted, shall be given to each member of the City Council at least twenty-four (24) hours in advance of the time of the meeting. Notice of special meetings need not be in writing, but in event of failure of actual notice, written notice mailed or delivered to the home of the Council Members not otherwise contacted and posted at least twenty-four (24)hours in advance of the meeting shall be sufficient.

17. Special emergency meetings may be held without formal notice, providing not less than five (5) members of the Council voluntarily agree to assemble for that purpose, but such meeting shall be held only after all reasonable means have been used to notify any Council Member not present, with reasonable opportunity given to such Council Member to attend, and the minutes of such meeting shall state the means used to notify or attempt to notify such absent members that the meeting was to be held.

18. Application for Council permits shall be considered as agenda items.

19. The rules of procedure to be followed by the City Council shall be Robert's Rules of Order, most recent revision, when otherwise not specified in the Rules of Procedure and City Charter.

20. Nothing in these Rules of Procedure shall conflict or alter the Rules and Procedures granted by the Montpelier City Charter and/or State Law.

21. A parliamentarian shall be elected at the same time as the President and Vice President of the City Council.

CITY COUNCIL Agenda Item #18-088
Date: March 14, 2018
Consent ____ Discussion _X_

SUBJECT: Appointment of City Representative to the Central Vermont Solid Waste Management District Board

SUBMITTING DEPARTMENT: City Manager's Office

RECOMMENDED ACTION: Appoint Ellen Cheney as the City's Representative to the Central Vermont Solid Waste Management District's Board of Supervisors; Appoint a Councilor Bate as the Alternate Representative.

RELATED COUNCIL GOAL/PRIOR ACTION: H: Environment

EXPENDITURE REQUIRED: None

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: No legal requirements; appointees to the CVSWMD Board stay appointed until either the representative resigns *or* the city/town appoints someone new. Notices are sent out each year as a reminder that the city/town controls who represents them.

BACKGROUND INFORMATION: Ellen Cheney has served as our representative on the CVSWMD since May of 2017. Staff advertised seeking individuals interested in being appointed and Ellen was the only response.

SUPPORTING DOCUMENTS: Ellen's letter of interest; notice from the CVSWMD

INTERESTED PARTIES: Council, CVSWMD Board and Staff

CITY MANAGER'S APPROVAL:

February 27, 2018

Jamie Granfield, Administrative Assistant
City Manager's Office
City of Montpelier
39 Main Street
Montpelier, VT 05602

Dear City Council Members,

I am pleased to submit this letter of interest to be considered for the re-appointment as the Montpelier representative to the Central Vermont Solid Waste Management District Board.

I have represented Montpelier on the CVSWMD Board since May, 2017. I enjoy my position on the Board and would like to continue to serve in this role.

My interest in serving on the CVSWMD board comes from my passion about recycling and composting, and my interest in Act 148, Vermont's universal recycling and composting law. As a former small business owner and a recent employee in a public school district I became very interested in the implementation and regulation of the law. I am also interested in the future of zero waste for municipalities. In Central Vermont many people believe in the idea and practice good waste management, but bringing everyone in our community toward zero waste is an intriguing challenge.

I am a long-time resident of Montpelier with a wide variety of skills that I bring to the Board. I have run statewide projects such as the Sexual Assault Program for the State of Vermont and an Obama-era employment development grant for at-risk youth. After several years of working with families living in poverty I have a good perspective of the challenges they face when paying for garbage removal, and how recycling can seem an unnecessary expense. I also have a hands-on understanding of the financial challenges food-based business owners face when dealing with waste management. I also have a good understanding of Vermont regulations and how they are implemented.

I very much appreciate representing Montpelier on the CVSWMD Board. Working with other towns in our solid waste district has been a terrific experience. The Board is a good community with a vested interest in the public and environmental good. I am grateful for the opportunity to be of public service and hope that I may continue to have this opportunity to work with a subject I am passionate about. Thank you for your consideration.

Best regards,

Ellen L. Cheney
49 N. Franklin Street
Montpelier, VT 05602
(802) 522-3428

BOARD SUPERVISOR APPOINTMENT FORM

Return to:

Central Vermont Solid Waste Management District
137 Barre Street Montpelier VT 05602
802-229-9383 / FAX 802-229-1318

City/Town____

Please check one:_____ We are keeping our current representative(s)
_____ We are not assigning anyone at this time
_____ We are assigning new representatives:

Primary Representative____

Address__________________________ Phone____________________________

__________________________ Email____________________________

Alternate Representative____

Address__________________________ Phone____________________________

__________________________ Email____________________________

____
Signature of Chairperson for Legislative Branch

____
Please print name and title

____
Date

CITY COUNCIL Agenda Item #18-089
Date: March 14, 2018
Consent ___ Discussion _X_

SUBJECT: Presentation of FY 2017 Audit Report and Financial Statements

SUBMITTING DEPARTMENT: City Manager's and Finance Office

RECOMMENDED ACTION: Hear presentation from Teresa Kajenski of Fothergill, Segale & Valley, CPAs on the FY 2017 audit report

RELATED COUNCIL GOAL/PRIOR ACTION:

A: Keep Montpelier Affordable for residents
B: Maintain excellent services
D: Create and maintain a healthy environment for housing and economic growth
G: Achieve a steady state for infrastructure maintenance and improvements, facilities and equipment

EXPENDITURE REQUIRED: None

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: The Charter requires a "full record of expenditures be kept and a clear statement of all receipts and disbursement of City money". An annual audit is also required by external financing and regulatory agencies.

BACKGROUND INFORMATION: N/A

SUPPORTING DOCUMENTS: Finance Memo and 2017 Audited Financial Statements including Single Audit Report and Communication Letter.

INTERESTED PARTIES: City Council, Voters, City Staff

CITY MANAGER'S APPROVAL:

America's Small Town Capital

DATE: March 9, 2018

TO: William Fraser, City Manager & Management Team
Mayor and City Council Members

FROM: Todd Provencher, Finance Director

SUBJECT: Fiscal Year Ending June 30, 2017 Audited Financial Statements

ATTACHMENTS: City's 2017 Audited Financial Statements, Management Communication Letter and a copy of the Federal Compliance Audit.

The 2017 Fiscal Year Financial Statements for the City of Montpelier are complete. I am happy to report that there were no significant findings in this year's audit and our external auditors have expressed an unqualified or "clean" opinion on our financial statements as a whole.

The City's combined net position increased by approximately $4.7 million as a result of infrastructure investments funded through grants and capital contributions, the transfer of the Recreation Department to city operation and total revenues exceeding total expenses by approximately $252,000.

The General Fund finished the year with a net increase in total fund balance of $109,101 to $1,268,071 however a reclassification of Unassigned Fund Balance to the Nonspendable category occurred for the interfund balance due from District Heat. This is a change in presentation from the prior year. Governmental Accounting Standards Statement 54 requires fund balances to be categorized into one of five categories; Nonspendable, Restricted, Committed, Assigned and Unassigned. The Nonspendable portion is that which cannot be spent because it is not in a spendable form. The "forms" typically include inventory or prepaid amounts that cannot be readily convertible to cash but is also intended to reflect the long-term portion of loans or notes receivable. Since the amount due from District Heat is unlikely to be paid within the next year, the balance is considered a long-term receivable. This presentation makes the long-term balances due to or from other funds easier to identify. This does not change the overall fund balance which increased by $109,101 during 2017. It does, however, reduce the Unassigned Fund Balance by the amount of the interfund receivable of $649,035. As the District Heat Fund continues to repay the outstanding balance, the amounts paid will be moved from the Nonspendable category to the Unassigned category.

The Water and Sewer Funds each finished the year with increases in net position of $350,758 and $232,507 respectively. The Water Fund unrestricted fund balance increased approximately $7,000 to $14,279 and the Sewer Fund decreased approximately $226,000 to an unrestricted deficit of $60,000. The changes are due to increased investments in capital assets.

The Parking Fund went through a number of changes in 2017 including the installation of smart meters and the acceptance of credit and debit card payments. Overall the parking fund decreased its net position by $44,000 during the year as new fees for the meters, card processing fees and other operating costs increased.

2017 was the third year of operation for the District Heat Fund. The utility provides heat and domestic hot water to connected customers in the downtown from hot water generated at the State's Biomass Plant. Overall net position decreased in 2017 by $313,000 primarily due to depreciation expense of the original infrastructure investment of $325,000. The close of the current heating season will provide additional historical data necessary to adjust rates as needed in July.

Sincerely,

Todd Provencher
tprovencher@montpelier-vt.org

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants

John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

February 2, 2018

To the City Council
City of Montpelier, Vermont

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Montpelier, Vermont for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 2, 2017. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

- Management's estimate of the useful lives of capital assets is based on historical experience and common practice. We evaluated the key factors and assumptions used to develop the estimated lives in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the allowance for doubtful accounts is based on historical collections and evaluation of each individual account.

The financial statement disclosures are neutral, consistent and clear.

143 Barre Street • Montpelier • Vermont 05602 • 802-223-6261 • Fax: 802-223-1550 • www.fsv-cpas.com

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The uncorrected misstatements of the financial statements were due to retainage payable not posted and revenue that was posted net of expense, which should have been grossed up.

Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.

We proposed six adjustments to your financial statements, which were accepted and recorded by management. None were material adjustments.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 2, 2018.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

CITY OF MONTPELIER, VERMONT

FEDERAL COMPLIANCE

JUNE 30, 2017

TABLE OF CONTENTS

	Page No.
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*	1 - 2
Independent Auditor's Report on Compliance for the Major Program and on Internal Control Over Compliance Required by The Uniform Guidance	3 - 5
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8

FOTHERGILL SEGALE & VALLEY
Certified Public Accountants

John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

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*

To the City Council
City of Montpelier
Montpelier, Vermont

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Montpelier, Vermont, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 2, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 entity'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.

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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 City's financial statements are free of 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

February 2, 2018

FOTHERGILL SEGALE & VALLEY
Certified Public Accountants

John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Montpelier
Montpelier, Vermont

Report on Compliance for the Major Federal Program

We have audited the City of Montpelier, Vermont's compliance with the types of compliance requirements described in the *OMB Circular Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2017. The City's major federal program is 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 the City's major federal program 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 its major federal program occurred. An audit includes examining, on a test basis, evidence about the City'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 the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 City'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 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 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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Montpelier, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 2, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

February 2, 2018

City of Montpelier, Vermont
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grant/Program Title	CFDA Number	Grant Number	Grant Amount	Expenditures	Expenditures to Sub-Recipients
U.S. Department of Interior/National Park Service					
Passed through Vermont Department of Housing and Community Development					
Historic Preservation Fund Grants-in Aid/Certified Local Gov't	15.904	07110-VT-15-004	$ 8,000	$ 7,978	$ 0
Total US Department of Interior/ National Park Service				7,978	0
Environmental Protection Agency					
Passed through Vermont Department of Environmental Conservation					
Vermont Clean Water State Revolving Fund	66.458	RF1-192-3	30,545	17,951	0
Vermont Clean Water State Revolving Fund	66.458	RFI-101-1	24,679	22,212	0
Vermont Clean Water State Revolving Fund	66.458	RFI-191-1	42,748	25,650	0
Subtotal 66.458 cluster				65,813	0
State Drinking Water State Revolving Loan Fund	66.468	2016-DWGWPD-AMP-27	20,000	20,000	0
Total Environmental Protection Agency				85,813	0
US Department of Justice					
Bulletproof Vest Partnership Program	16.607	OJP 15-04-0001	1,795	750	0
Total US Department of Justice				750	0
US Department of Labor					
Passed through Vermont Department of Labor:					
WIOA Youth Activities	17.259	1633SEO04	7,325	7,224	0
Total US Department of Labor				7,224	0
US Department of Housing and Urban Development					
Passed through Vermont Agency of Commerce and Community Development:					
Community Development Block Grant-Disaster Recovery-Hurricane Sandy and Other Disasters	14.269	DR-JG-2014-Montpelier City 00013	850,000	850,000	0
				850,000	0
Community Development Block Grants/State's program	14.228	IG-2013-Montpelier-00006	560,000	4,508	0
Community Development Block Grants/State's program	14.228	PG-2013-Montpelier-00008	22,875	7,118	7,118
Subtotal 14.228 cluster				11,626	7,118
Total US Department of Housing and Urban Development				861,626	7,118
US Department of Transportation					
Passed through Vermont Department of Forests,Parks & Recreation:					
FHWA-Recreational Trails Program (RTP)	20.219	06130-NRTF14-08	3,150	3,150	0
Passed through Vermont Agency of Transportation:					
FHWA-Transportation Enhancement Project (Carr Lot)	20.205	STP MMTC(3) & STP EH07(15)	5,344,250	136,134	0
Transportation Enhancement Project (Bike Path)	20.205	STP BIKE (33)S	3,243,200	113,439	0
Federal Highway Planning and Construction (Montpelier Crosswalks)	20.205	STP EH08(08)	60,000	55,449	0
FHWA-State Planning & Research (Street Design Guidelines)	20.205	STP SPR PL-1 (50)	40,000	31,101	0
Subtotal 20.205 cluster				336,123	0
FTA -Welcome & Multi-modal Trans. Center (Carr Lot)	20.500	VT-03-0040-00	1,967,357	60,960	0
National Highway Traffic Safety Administration -2016 DUI Enforcement	20.608	GR0785/NH16164-127	14,000	1,012	0
National Highway Traffic Safety Administration -2017 DUI Enforcement	20.608	GR01028/NH17164-143	10,000	1,988	0
Subtotal				3,000	0
NHTSA-State and Community Highway Safety	20.600	GR0931/NH16402-631	4,000	4,000	0
NHTSA-State and Community Highway Safety	20.600	GR1028/NH17402-227	6,000	6,000	0
Subtotal				10,000	0
Subtotal 20.600 and 20.608 cluster				13,000	
Total Passed through Vermont Agency of Transportation				410,083	0
Total US Department of Transportation				413,233	0
Federal Emergency Management Agency					
2015 Assistance to Firefighters Grant	97.044	EMW-2015-FO-05772	24,953	23,697	0
Total Federal Emergency Management Agency				23,697	0
Total Expenditures of Federal Awards				$ 1,400,321	$ 7,118

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Montpelier, Vermont.

NOTE 2 – BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the schedule. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred, if measurable.

NOTE 3 – INDIRECT COST RATE

The City of Montpelier, Vermont has elected to use the 10% de minis cost rate as allowed under the Uniform Guidance.

CITY OF MONTPELIER, VERMONT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2017

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on all opinion units on the basic financial statements of the City of Montpelier.

2. No material weaknesses were disclosed during the audit of the financial statements, as reported in Part B of this Schedule.

3. No instances of noncompliance material to the basic financial statements of the City of Montpelier, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit, as reported in Part C of this Schedule.

5. The auditor's report on compliance for the major federal award programs for the City expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with *Government Auditing Standards* and 2 CFR section 200.516(a) of Uniform Guidance.

7. The program tested as a major programs includes:

   Hurricane Sandy Community Development Block
   Grant Disaster Recovery Grants CFDA # 14.269

8. The threshold for distinguishing Types A and B programs was $750,000.

9. The City of Montpelier, Vermont was determined not to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs Audit

None

CITY OF MONTPELIER, VERMONT

AUDIT REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2017

TABLE OF CONTENTS

		Page #
INDEPENDENT AUDITOR'S REPORT		1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS		3 - 12
BASIC FINANCIAL STATEMENTS		
GOVERNMENT-WIDE FINANCIAL STATEMENTS		
Statement of Net Position	Exhibit A	13
Statement of Activities	Exhibit B	14
FUND FINANCIAL STATEMENTS		
Balance Sheet and Reconciliation to the Statement of Net Position - Governmental Funds	Exhibit C	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	Exhibit D	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds to the Statement of Activities	Exhibit E	17
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual – General Fund	Exhibit F	18
Statement of Net Position – Proprietary Funds	Exhibit G	19
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	Exhibit H	20
Statement of Cash Flows – Proprietary Funds	Exhibit I	21
NOTES TO FINANCIAL STATEMENTS		22 - 56
SUPPLEMENTARY INFORMATION		
Combining and Individual Fund Balance Sheet – Other Governmental Funds	Schedule 1	57
Combining and Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Other Governmental Funds	Schedule 2	58
Schedule of City's Proportionate Share of Net Pension Liability-VMERS and Schedule of City's Contributions –VMERS	Schedule 3	59

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Montpelier, Vermont
Montpelier, VT 05602

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 *Governmental Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

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

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on page 3 -12 and Schedule 3 pension related information on page 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated February 2, 2018 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City of Montpelier's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

February 2, 2018

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

Financial Highlights

Government-Wide Statements

During fiscal year 2017, the City's total net position increased by $4,731,932 or 9.09%, as a result of this year's operations. The total net position of the governmental activities increased by $4,506,647 or 18.44% and the total net position of the business-type activities increased by $225,285 or 0.817%. The increase in the governmental activities is the result of capital grants invested in infrastructure of $3,757,830, a transfer of Recreation Department net assets from the Montpelier School of $495,944, and an excess of charges for services, operating grants, property tax and other revenues over program expenses of $252,873. The increase in the business-type activities is largely the result of charges for services revenue being higher than program expenses and transfers out by $142,888, a gain on equipment sales of $47,450, investment earnings of $7,947 and a capital grant of $27,000.

Total revenue for all the City's programs increased by $4,623,551 ($20,558,960 in 2016 to $25,182,511 in 2017), which is a 22.49% increase from the previous year. The cost of all of the City's programs increased by $1,334,256 ($19,612,267 in 2016 to $20,946,523 in 2017), which is 6.80% higher than the previous year.

The revenue increases are primarily due to an increase in governmental capital grants and contributions of $3,246,556 governmental property taxes and pilot of $1,181,405 and an increase in business-type capital grants and contributions of $27,000 and charges for service revenues of $154,515. Governmental capital grants and contributions in the current year came from a capital contribution from the State of Vermont of $2,332,255 for the Cummings Street Bridge project, $850,000 grant for the Taylor Street retaining wall project, Carr Lot projects grants of $337,380, grant funds for CV Regional Bike Path of $125,919 and various public works, public safety and culture and recreational grants totaling $112,276.

The increases in the cost of City programs are primarily due to an increase of $954,990 in culture and recreation expenses due to the transfer of the recreation fund to the City. Other increases were general government expense increases of $85,326, public safety expense increases of $351,927, public works expense increases of $233,998, water fund expense increases of $135,646, sewer fund expense increases of $34,921, parking fund expense increases of $134,636, and district heat increases of $5,574. These were offset by decreases in community development expenses of $562,110, cemetery expenses of $2,884 and interest on debt of $37,768.

Fund Statements

The General Fund balances totaled $1,268,071 as of June 30, 2017 which is an increase of $109,101 from the prior year fund balance. The fund balances that are nonspendable, restricted, and committed totaled $1,024,793 as of June 30, 2017, which is an increase of $644,315. These fund balances are either nonspendable or have spending constraints placed on the purposes for which they can be used. This leaves an unassigned fund balance of $243,278 which is $535,214 lower than the prior year's unassigned fund balance of $778,492. The decrease is due to reclassifying the long term interfund advance to District Heat of $649,035 from unassigned to nonspendable in the current year.

The Community Development Fund ended the year with a restricted and committed fund balance of $570,345, which was $67,577 higher than the prior year fund balance of $502,768. This fund balance is reserved by various sources for Community Development programs and activities.

The Capital Projects Fund ended the year with a fund balance of $1,976,710 which was $261,508 higher than the prior year fund balance of $1,715,202. The fund balance consists of $1,206,805 which is restricted by bonding constraints and impact fee ordinances and $942,325 which are committed for various capital improvement projects (including $250,000 for unidentified projects). The remaining fund balance of ($172,420) is classified as a negative unassigned fund balance and is the result of $129,333 of expenditures on Northfield Street project which will be funded by a future bond, $17,932 of NEA grant match expenses and $25,155 of overspend police equipment which will be funded by future appropriations.

Other nonmajor governmental funds ended the year with a fund balance of $2,162,574, which was $538,257 higher than the prior year fund balance of $1,624,317. The increase is primarily due to a transfer of $386,000 of recreation center non-capital assets from the Montpelier School District to the City which is classified as a special item and the $89,098 of current year income from this new fund. The ending fund balance consists of $516,563 Non-Expendable by Trust Agreements, $584,390 restricted, $1,066,417 committed and ($4,796) unassigned due to a negative fund balance in the Cemetery Fund.

The Water Fund ended the 2017 fiscal year with a net position of $9,937,733 which was $350,758 higher than the prior year balance of $9,586,975. Of the total net position balance, $9,923,454 is invested in property and equipment. This leaves an unrestricted fund balance of $14,279 which is $7,296 higher than the previous year.

The Sewer Fund ended the year with a net position of $12,422,708, which was $232,507 higher than the prior year balance of $12,190,201. Of the total net position balance, $12,482,924 is invested in property and equipment. This leaves an unrestricted fund deficit balance of $60,216, which is $226,174 lower than the unrestricted fund balance of $165,958 in the previous year.

The Parking Fund ended the year with a net position of $360,386, which was $44,167 lower than the prior year balance of $404,553. Of the total net position balance, $336,647 is invested in property and equipment and $2,417 is restricted for various projects. This leaves an unrestricted fund balance of $21,322 which is $69,185 lower than the unrestricted fund balance of $90,507 in the previous year.

The District Heat Fund ended the year with net position of $5,095,109, which was $313,813 lower than the prior year balance of $5,408,922. Of the total net position balance, $5,099,852 is invested in property and equipment. This leaves an unrestricted fund deficit of ($4,743) which is $22,261 higher than the unrestricted deficit of ($27,004) in the previous year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements start on Exhibit C. For governmental activities, 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 City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

Reporting the City as a Whole

Our analysis of the City as a whole begins on Exhibit A. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City 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 City's net position and changes in them. You can think of the City's net position - the difference between assets and liabilities - as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City'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 City's property tax base and the condition of the City's roads, to assess the overall health of the City.

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

Governmental activities - Most of the City's basic services are reported here, including the police, fire, public works, and parks departments, and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.

Business-type activities - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water, sewer, parking and district heat activities are reported here.

Reporting the City's Most Significant Funds

Our analysis of the City's major funds begins on Exhibit C. The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, the City Council 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 U.S. Department of Housing and Urban Development). The City's two kinds of funds-governmental and proprietary - use different accounting approaches.

Governmental funds - Most of the City'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 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 City'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 City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Financial Position and the Statement of Activities) and governmental funds on the exhibits that follow each financial statement. The City's main governmental fund is the General Fund. The Community Development Fund, the Capital Projects Fund and Other Nonmajor Governmental Funds are included in the governmental funds financial statements and schedules.

Proprietary funds - When the City charges customers for the services it provides - whether to outside customers or to other units of the City - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Financial Position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The City has four proprietary funds; the Water Fund, the Sewer Fund, the Parking Fund and the District Heat Fund.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* entries are recorded on the proprietary fund statements but not on the City's governmental fund statements.

Our analysis below separately considers the operations of governmental and business-type activities as well as the City as a whole.

The City as a Whole

The City's combined net position increased by $4,731,932 from a year ago - increasing from $52,034,301 to $56,766,233. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities.

Table 1
Net Position

	June 30, 2017			*June 30, 2016*		
	Governmental Activities	Business-type Activities	Total Primary Government	Governmental Activities	Business-type Activities	Total Primary Government
Current and other assets	$ 8,039,711	$ 896,982	$ 8,936,693	$ 6,960,437	$ 1,087,800	$ 8,048,237
Capital assets	31,277,815	41,332,504	72,610,319	26,865,794	41,912,261	68,778,055
Total assets	39,317,526	42,229,486	81,547,012	33,826,231	43,000,061	76,826,292
Deferred outflows	1,971,884	526,571	2,498,455	1,099,314	287,177	1,386,491
Total assets and deferred outflows	41,289,410	42,756,057	84,045,467	34,925,545	43,287,238	78,212,783
Long term liabilities	8,251,793	13,771,689	22,023,482	7,866,465	14,902,438	22,768,903
Net pension liability	3,062,589	817,834	3,880,423	1,735,965	453,489	2,189,454
Other liabilities	968,451	335,570	1,304,021	798,889	319,611	1,118,500
Total liabilities	12,282,833	14,925,093	27,207,926	10,401,319	15,675,538	26,076,857
Deferred inflows	56,280	15,028	71,308	80,576	21,049	101,625
Total liabilities and deferred inflows	12,339,113	14,940,121	27,279,234	10,481,895	15,696,587	26,178,482
Net position:						
Invested in capital assets, net of debt	27,653,634	27,842,877	55,496,511	22,943,649	27,351,790	50,295,439
Restricted	2,496,995	2,417	2,499,412	2,453,987	2,417	2,456,404
Unrestricted	(1,200,332)	(29,358)	(1,229,690)	(953,986)	236,444	(717,542)
Total net position	$ 28,950,297	$ 27,815,936	$ 56,766,233	$ 24,443,650	$ 27,590,651	$ 52,034,301

Table 2
Change in Net Position

	June 30, 2017			June 30, 2016		
	Governmental Activities	Business-type Activities	Total Primary Government	Governmental Activities	Business-type Activities	Total Primary Government
REVENUES:						
Program revenues:						
Charges for services	$ 1,289,043	$ 8,170,290	$ 9,459,333	$ 1,045,762	$ 8,015,775	$ 9,061,537
Operating grants and contributions	1,375,454	0	1,375,454	1,740,050	12,719	1,752,769
Capital grants and contributions	3,757,830	27,000	3,784,830	511,274	0	511,274
General Revenues:						
Property taxes, penalties and interest	9,219,620	0	9,219,620	8,203,121	0	8,203,121
Payment in lieu of taxes	1,007,710	0	1,007,710	842,804	0	842,804
Unrestricted investment earnings	195,930	7,947	203,877	82,119	3,272	85,391
Gain (loss) on sale of capital assets	22,952	47,450	70,402	30,855	21,100	51,955
Other revenues	49,575	0	49,575	42,549	0	42,549
Contributions to permanent endowments	11,710	0	11,710	7,560	0	7,560
Total revenues	16,929,824	8,252,687	25,182,511	12,506,094	8,052,866	20,558,960
PROGRAM EXPENSES:						
General government	2,083,727	0	2,083,727	1,998,401	0	1,998,401
Public safely	5,494,393	0	5,494,393	5,142,466	0	5,142,466
Public works	2,858,146	0	2,858,146	2,624,148	0	2,624,148
Culture and recreation	2,082,346	0	2,082,346	1,127,356	0	1,127,356
Community development	30,028	0	30,028	592,138	0	592,138
Cemetery	211,292	0	211,292	214,176	0	214,176
Interest on long-term debt	171,189	0	171,189	208,957	0	208,957
Water	0	2,529,642	2,529,642	0	2,393,996	2,393,996
Sewer	0	3,786,308	3,786,308	0	3,751,387	3,751,387
Parking	0	894,199	894,199	0	759,563	759,563
District Heat	0	805,253	805,253	0	799,679	799,679
Total program expenses	12,931,121	8,015,402	20,946,523	11,907,642	7,704,625	19,612,267
Excess before special item and transfers	3,998,703	237,285	4,235,988	598,452	348,241	946,693
Transfers	12,000	(12,000)	0	10,000	(10,000)	0
Increase in net position before special item	4,010,703	225,285	4,235,988	608,452	338,241	946,693
Special item:						
Transfer from Montpelier School District	495,944	0	495,944	0	0	0
Increase in net position	$ 4,506,647	$ 225,285	$ 4,731,932	$ 608,452	$ 338,241	$ 946,693

As noted earlier, net position may serve over time to be a useful indicator of a government's financial position. The total net position of the City's governmental activities increased $4,506,647 or 18.44%. This increase is the result of capital grants of $3,757,830 invested in infrastructure, a transfer of recreation department net assets from the Montpelier School of $495,944 and the excess of all other revenues over program expenses of $252,873.

The total net position of the business-type activities increased by $225,285 or 0.817%. This increase is due to charges for services revenue being higher than program expenses and transfers out by $142,888, a gain on equipment sales of $47,450, investment earnings of $7,947 and a capital grant of $27,000.

Governmental Activities

The City's tax rate increased from $0.9285 to $1.0225 per $100 of assessed value (up 10.12%) from fiscal year 2016 to fiscal year 2017.

Table 3 presents the cost of each of the City's eight largest programs - general government, public safety, public works, culture and recreation, community development, water, sewer, parking and district heat - 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 City's taxpayers by each of these functions.

Table 3
Costs of Programs

	June 30, 2017				*June 30, 2016*			
	Governmental Activities		Business-type Activities		Governmental Activities		Business-type Activities	
	Total Cost of Services	Net Revenues (Cost) of Services	Total Cost of Services	Net (Cost) of Services	Total Cost of Services	Net Revenues (Cost) of Services	Total Cost of Services	Net (Cost) of Services
General government	$ 2,083,727	$ (1,505,059)	$ 0	$ 0	$ 1,998,401	$ (1,495,829)	$ 0	$ 0
Public safely	5,494,393	(4,492,090)	0	0	5,142,466	(4,190,001)	0	0
Public works	2,858,146	1,141,178	0	0	2,624,148	(1,713,432)	0	0
Culture and recreation	2,082,346	(1,281,840)	0	0	1,127,356	(815,183)	0	0
Community development	30,028	(18,402)	0	0	592,138	(16,552)	0	0
Water	0	0	2,529,642	328,258	0	0	2,393,996	397,055
Sewer	0	0	3,786,308	207,557	0	0	3,751,387	146,250
Parking	0	0	894,199	(40,114)	0	0	759,563	99,395
District Heat	0	0	805,253	(313,813)	0	0	799,679	(318,831)
All others	382,481	(352,581)	0	0	423,133	(379,559)	0	0
Totals	$ 12,931,121	$ (6,508,794)	$ 8,015,402	$ 181,888	$ 11,907,642	$ (8,610,556)	$ 7,704,625	$ 323,869

The City's Funds

As the City completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of $5,977,700 which is $976,443 higher than last year's total of $5,001,257. Included in this year's total change in fund balance are an increase of $109,101 in the City's General Fund; an increase of $67,577 in the Community Development Fund; an increase of $261,508 in the Capital Projects Fund and an increase of $538,257 in Other Governmental Funds.

General Fund Budgetary Highlights

When comparing budget to actual net change in fund balance for the year ended June 30, 2017, there is a favorable variance of $109,101 (as presented in Exhibit F). Operating revenues less operating expenditures are favorable by $236,755. Transfers to other funds are unfavorable by $127,654 due to an unbudgeted transfer to the Capital Projects Fund of state pilot receipts of $130,296 and local options tax receipts of $16,123 (=excess revenues received over budget) offset by the reversal of a prior year duplicate transfer of $38,765 for an ambulance, and an unbudgeted transfer of $20,000 to the Montpelier Events Special Revenue Fund for an Energy Committee Net Zero Revolving Loan Fund.

Revenue (excluding transfers) is $423,871 more than budgeted. Property taxes and state pilot are $225,099 more than budgeted and intergovernmental revenue is $251,922 more than budgeted. Fees and charges for services are down by $53,150 to the budget.

Expenditures in the general fund are over budget by $187,116. Planning and development is over by $56,241 (covered by grant revenue), police outside pay of $118,544 is unbudgeted and other police expenses are under by $30,599, community justice center is over budget by $31,354 (covered by grant revenue) and public works are under budget by $26,754. Other governmental service is over budget by $68,780 due to an unbudgeted city council approved $75,000 payment to the Montpelier Development Corporation. Miscellaneous expenses not budgeted are $10,500 to Montpelier Alive for "Make over Montpelier" and $9,876 in employee wellness expenses. Unbudgeted city council approved use of fund balance expenses of $13,989 were spent for "Montpelier Integrated Community Services" and a "Court Street Parking Study". Interest expense on debt was favorable to budget by $35,226 due to several Vermont Bond Bank bonds being refunded, lowering interest expense, and all other expense lines were a net favorable $29,589 under budget.

Employee health insurance costs across departments are $77,368 lower than budgeted and $119,700 in funds is set aside (committed) for possible, future health reimbursement arrangement overages.

The unassigned fund balance decreased from $778,492 on June 30, 2016 to $243,278 on June 30, 2017. This $535,214 decrease is due to the overall increase in fund balance of $109,101 (Exhibit D) offset by the increase in nonspendable items by $636,373 (inventories, prepaid expenses and interfund advances) and the increase in restricted and committed items by $7,942. The increase in nonspendable items is mainly due to the current year reclassification of the $649.035 long term interfund receivable due from the District Heat Fund. Repayments of this advance will result in the increase of the general fund unassigned fund balance. The City of Montpelier's Fund Balance Policy sets a long-term goal of an Unassigned Fund Balance that is 15% of budgeted General Fund Expenditures. The unassigned fund balance at June 30, 2016 was at 7.56% of budgeted general fund expenses (50% of the 15% goal) and at June 30, 2017 was at 2.28% of budgeted general fund expenses (15.2% of the 15% goal), a decrease of 34.8%. Without the reclassification of the interfund advance to District Heat, the unassigned fund balance at June 30, 2017 would have been at 8.35% of budgeted general fund expenses (56% of the 15% goal), an increase of 6%.

Capital Asset and Debt Administration

Capital Assets

At June 30, 2017, the City has $72,610,319 compared to $68,778,055 at June 30, 2016 invested in a broad range of capital assets, including police, fire, and department of public works equipment, buildings, park facilities, roads, bridges, water, sewer, district heat lines. (See Table 4 below) This amount represents a net increase of $3,832,264 over last year. Governmental net capital assets increased by $4,412,021 ($6,051,013 additions less $287,551 deletions and $1,351,441 accumulated depreciation) and business net capital assets decreased by $579,757 ($1,001,852 additions less $36,456 deletions and $1,545,153 accumulated depreciation).

Table 4
Capital Assets at Year-End
(Net of Depreciation)

	June 30, 2017			*June 30, 2016*		
	Governmental Activities	Business-type Activities	Total Primary Government	Governmental Activities	Business-type Activities	Total Primary Government
Land	$ 2,762,937	$ 250,672	$ 3,013,609	$ 2,762,937	$ 250,672	$ 3,013,609
Capital improvements and equipment	23,606,054	40,554,032	64,160,086	22,175,213	41,604,810	63,780,023
Construction in progress	4,908,824	527,800	5,436,624	1,927,644	56,779	1,984,423
Totals	$ 31,277,815	$ 41,332,504	$ 72,610,319	$ 26,865,794	$ 41,912,261	$ 68,778,055

This year's capital asset additions are:

City Hall Elevator Upgrade	12,862	
Police-5 4RE HD DVR & Front Cameras	28,720	
Police-2017 Ford Explorer & modifications	32,016	
Police-19 Guns	10,987	
Fire -2 Defib/Monitors	12,266	
DPW-Fuel Pump Upgrade	1,261	
DPW-2017 International 7400 Truck w/attachments	120,603	
DPW-2017 Ford F-550 CC Diesel w/attachments	69,998	
DPW-2017 Loader/backhoe w/bucket	109,230	
Infrastructure-Streets & Streets CIP	3,061,203	(Includes $2,262,554 contributed
Infrastructure-Sidewalks/Sidewalks CIP/Crosswalk Enhancements	214,725	from the State of Vermont)
Infrastructure-Bridges -Cummings and Spring Streets	232,883	
Infrastructure- Culverts-133 State & River Street-Rte 302	24,534	
Infrastructure-Retaining Walls-River Street & Taylor Street	1,066,394	
Infrastructure-City Bike Path paved	17,012	
Infrastructure-CV Bike Path-CIP	142,228	
Infrastructure-Carr Lot Transit Center-CIP	75,951	
Infrastructure-Carr Lot Bike Path-CIP	208,671	
Senior Center-Acoustical renovations & audio/video system	131,254	
Recreation Center-Building Roof	40,882	
Recreation Center-Pavilion Building	57,720	
Recreation Center-Tennis Courts & Bench	172,137	
Recreation Center-Bridge	17,945	
Recreation Center-Aerator machine/pool filters/LL back stop	104,700	
Recreation Center-2010 Ford Pickup Truck	16,291	
Recreation Center-2014 F550 4x4 Plow Truck	54,565	
Recreation Center-John Deere 4W.2520 w/ramp	13,975	
Water-2016 Silverado 4WD w/attachments-50%	31,588	
Water-Program Logic Control Hardware	57,393	
Water -Water Main -Northfield Street-CIP	220,076	
Water - Main Street Valve Project	98,381	
Water-Harrison Street Water Lines replaced-CIP	27,370	
Sewer-2016 Silverado 4WD w/attachments-50%	31,588	
Sewer-Aerzen Blower	64,012	
Sewer-Bucket Loader	145,000	
Sewer-VFD Screw Pump Upgrade	27,638	
Sewer-WWRRF Equipment Improvements-CIP	33,287	
Sewer-East State Street CSO Project-CIP	20,403	
Sewer-Harrison Street Sewer Lines replaced-CIP	42,394	
Sewer-Sewer Main-Northfield Street -CIP	158,791	
Parking M&E -55 Refurbished solar powered Meters	15,953	
Parking Improvements-60 State Street lot paved & lines	27,978	
	$ 7,052,865	

Long Term - Debt

At June 30, 2017, the City has $21,439,754 in bonds, notes and leases outstanding versus $22,286,303 on June 30, 2016 - a decrease of $846,549 - as shown in Table 5.

Table 5

Outstanding Debt at Year-End

		Balance at June 30, 2016		Additions		Reductions		Balance at June 30, 2017
Notes, capital leases and bonds payable:								
Governmental activities	$	7,480,980	$	887,749	$	576,193	$	7,792,536
Proprietary Funds		14,805,323		79,217		1,237,322		13,647,218
Totals	$	22,286,303	$	966,966	$	1,813,515	$	21,439,754

The new long term debt in the Governmental activities during the year were bonds payable to Vermont Bond Bank for $710,000 for various Taylor Street projects, $8,699 for the Northfield Street project and $169,050 acquired with the transfer of the Recreation Department from the School District to the City. The new long term debt in the Proprietary Funds is for the Northfield Street project.

Economic Factors and Next Year's Budgets and Rates

The City's elected and appointed officials consider economic factors and the community's priorities when setting the fiscal year 2018 budget, property tax rates, and fees that will be charged for the business-type activities.

Economic factors considered include the unemployment in the City, which stood at 2.2% (November 2016) compared with 3.1% (November 2015). Also considered was the Consumer Price Index percent change over one year (August 2015-August 2016) which was 1.1%. Montpelier's Vermont Personal Adjusted Gross Income in 2015 was $60,553 (down 1.1%) which is higher than the Vermont average of $59,305. Montpelier's estimated average house or condo value in 2015 was $229,687 (no change) which is higher than the Vermont average of $225,584. The City's population is estimated at approximately 7,700 with slight decreases over the past few years. The population as of the 2010 census was 7,855.

In recent years, the City of Montpelier's budgets contained no appreciable annual revenue growth or increase in taxable property. Costs continue to increase annually and demands for services often are expanded. The combination of a slow-growing economy, little growth in the grand list and Montpelier's relatively high property tax rates, has resulted in a council goal to produce budgets with tax rate increases at or below inflation. The 2018 municipal budget provides for an increase 2.7% which is 1.6% higher than the change in the consumer price index, with additional revenues dedicated to infrastructure investments, economic development and the continued study of a regional public safety authority.

The City Council is committed to making Montpelier affordable for all its residents and at the same time invest in the city's infrastructure. The City Council is in the fifth year of a multi-year capital plan to rebuild and improve the city's roads and sidewalks. The FY18 municipal budget requires a 2.8 cent tax rate increase which, at 2.7% is higher than the 2.5% inflation rate for calendar 2016. The municipal tax rate for fiscal year 2018 is $1.0499 per $100 of property value.

The City continues to partner with federal and state agencies to study flood mitigation measures to alleviate the threat of damages due to ice-jam flooding of the Winooski River in the downtown area. The installation of flood gauges and a recent flood mitigation project reduces the risk of future flood events. The City also is moving ahead with two other grant-funded projects; a new transit center on Taylor Street and a bike path through the city.

In addition to balancing and controlling the municipal budget, taxes and services, the City Council has identified the goals of being a bike and pedestrian friendly city and becoming the first "net zero (energy) capital city".

As for the City's business-type activities, both the Water and Sewer Funds have recently overcome previous years' deficits. Looking ahead, a new 50-year master plan has been developed for both the water and sewer utilities. This new capital improvement plan projects utility rate revenues that will allow the City to replace its underground water and sewer pipes, upgrade the wastewater treatment plant, and provide adequate fire flow protection for city residents. Both funds continue to be challenged by the combination of users' water conservation and the lack of growth in numbers of users. The 2016-17 heating season was the third full year of complete operation for the City's District Heat utility which partners with the state's bio-mass heating plant. This new business-type activity reduces the City's reliance on fossil fuels. District Heat continues to generate a deficit due to the depreciation expense on the plant and distribution system. Operating revenue less operating expenses (excluding depreciation) inched up from a positive $6,488 in fiscal year 2016 to $11,917 in fiscal year 2017. Parking fees were increased substantially in early 2014, to secure financial stability for the Parking Fund, and to provide funding for alternative transportation initiatives. For fiscal year 2017, the Parking Fund had a deficit of $44,167 which was mostly the result of new smart meter fees totaling $21,993, increases in parking lot fees of $14,588 and an unfavorable revenue variance to budget of $13,967. A favorable variance in parking lot maintenance expenses of $24,093 offset a GASB#68 pension expense booked of $25,680. Within the next few years, the City will be establishing a stormwater management utility to comply with emerging, new state regulations.

Current quarterly water rates are as follows: $8.00 per 1,000 for the first 50,000 gallons, $8.65 per 1,000 for the next 200,000 gallons, $13.52 per 1,000 for over $250,000 gallons and a fixed charge for all accounts for meter reading, billing and other administrative service costs of $51.00.

Current quarterly sewer rates are as follows: $9.20 per 1,000 gallons of water used and a fixed charge for all for meter reading, billing and other administrative service costs of $51.00.

Current district heat rates are as follows: $5.06 per MBTU for capacity and $10.44 per MBTU for energy usage.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Finance Office at the City of Montpelier, 39 Main Street, Suite 6, Montpelier, VT 05602.

CITY OF MONTPELIER, VERMONT
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash	$ 2,905,785	$ 50	$ 2,905,835
Investments	2,181,356	0	2,181,356
Receivables (net of allowance for uncollectibles)	864,462	1,655,573	2,520,035
Loans receivable	991,291	0	991,291
Deposits	0	1,600	1,600
Prepaid expenses	31,415	22,261	53,676
Inventories	120,248	162,652	282,900
Internal balances	945,154	(945,154)	0
Capital assets:			
Land	2,762,937	250,672	3,013,609
Construction in progress	4,908,824	527,800	5,436,624
Other capital assets, (net of accumulated depreciation)	23,606,054	40,554,032	64,160,086
Total assets	39,317,526	42,229,486	81,547,012
Deferred outflow of Resources:			
Pension related	1,971,884	526,571	2,498,455
Total assets plus deferred outflows of resources	41,289,410	42,756,057	84,045,467
Liabilities:			
Accounts payable	688,124	149,882	838,006
Construction payable	0	85,874	85,874
Accrued payroll and related expenses	146,108	25,123	171,231
Unearned grant revenue	25,780	0	25,780
Unearned fees and charges for services revenue	63,211	39,994	103,205
Accrued interest	45,228	34,697	79,925
Net pension liability	3,062,589	817,834	3,880,423
Noncurrent liabilities:			
Due within one year	597,152	1,224,407	1,821,559
Due in more than one year	7,654,641	12,547,282	20,201,923
Total liabilities	12,282,833	14,925,093	27,207,926
Deferred inflow of Resources:			
Pension related	56,280	15,028	71,308
Total liabilities plus deferred inflows of resources	12,339,113	14,940,121	27,279,234
Net position:			
Invested in capital assets, net of related debt	27,653,634	27,842,877	55,496,511
Restricted	2,496,995	2,417	2,499,412
Unrestricted	(1,200,332)	(29,358)	(1,229,690)
Total net position	$ 28,950,297	$ 27,815,936	$ 56,766,233

See accompanying notes to financial statements.

CITY OF MONTPELIER, VERMONT
Statement of Activities
Year Ended June 30, 2017

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	$ 2,083,727	$ 202,768	$ 375,900	$ 0	$ (1,505,059)	$ 0	$ (1,505,059)
Public safety	5,494,393	482,183	510,120	10,000	(4,492,090)	0	(4,492,090)
Public works	2,858,146	121,266	271,147	3,606,911	1,141,178	0	1,141,178
Culture and recreation	2,082,346	452,926	206,661	140,919	(1,281,840)	0	(1,281,840)
Community development	30,028	0	11,626	0	(18,402)	0	(18,402)
Cemetery	211,292	29,900	0	0	(181,392)	0	(181,392)
Interest on long-term debt	171,189	0	0	0	(171,189)	0	(171,189)
Total governmental activities	12,931,121	1,289,043	1,375,454	3,757,830	(6,508,794)	0	(6,508,794)
Business-type activities:							
Water	2,529,642	2,857,900	0	0	0	328,258	328,258
Sewer	3,786,308	3,966,865	0	27,000	0	207,557	207,557
Parking	894,199	854,085	0	0	0	(40,114)	(40,114)
District Heat	805,253	491,440	0	0	0	(313,813)	(313,813)
Total business-type activities	8,015,402	8,170,290	0	27,000	0	181,888	181,888
Total	$ 20,946,523	$ 9,459,333	$ 1,375,454	$ 3,784,830	(6,508,794)	181,888	(6,326,906)
General revenues:							
Property taxes, penalties and interest					9,219,620	0	9,219,620
Payment in lieu of taxes					1,007,710	0	1,007,710
Unrestricted investment earnings					195,930	7,947	203,877
Gain (loss) on sale of equipment					22,952	47,450	70,402
Other revenues					49,575	0	49,575
Contributions to Permanent Endowments					11,710	0	11,710
Transfers					12,000	(12,000)	0
Total general revenues and transfers					10,519,497	43,397	10,562,894
Change in net position before special item					4,010,703	225,285	4,235,988
Special item-Transfer of Recreation Fund from Montpelier Public School System					495,944	0	495,944
Change in net position					4,506,647	225,285	4,731,932
Net Position - July 1, 2016					24,443,650	27,590,651	52,034,301
Net Position - June 30, 2017					$ 28,950,297	$ 27,815,936	$ 56,766,233

See accompanying notes to financial statements.

CITY OF MONTPELIER, VERMONT
Balance Sheet and Reconciliation to the Statement of Net Position
Governmental Funds
June 30, 2017

	General Fund	Community Development Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash	$ 2,291,011	$ 444,753	$ 0	$ 170,021	$ 2,905,785
Investments	710,963	0	0	1,470,393	2,181,356
Receivables (net of allowance for uncollectibles)	461,492	7,500	347,370	48,100	864,462
Interfund loans receivable	0	136,543	0	0	136,543
Interfund advance	649,035	0	0	0	649,035
Loans (net of allowance for uncollectibles)	0	662,291	0	329,000	991,291
Prepaid expenses	24,165	0	6,500	750	31,415
Inventories	120,248	0	0	0	120,248
Due from other funds	0	0	1,793,653	1,192,951	2,986,604
Total assets	$ 4,256,914	$ 1,251,087	$ 2,147,523	$ 3,211,215	$ 10,866,739
Liabilities, deferred inflows of resources, and fund balances					
Liabilities:					
Accounts payable	$ 447,926	$ 16,951	$ 170,813	$ 52,434	$ 688,124
Accrued payroll and related expenses	129,009	0	0	17,099	146,108
Unearned grants	23,108	0	0	2,672	25,780
Unearned fees and charges for services	9,947	0	0	53,264	63,211
Interfund loans payable	0	0	0	136,543	136,543
Due to other funds	2,231,356	1,500	0	457,629	2,690,485
Total liabilities	2,841,346	18,451	170,813	719,641	3,750,251
Deferred inflows of resources:					
Unavailable revenue -taxes	147,497	0	0	0	147,497
Unavailable revenue-loans receivable	0	662,291	0	329,000	991,291
Total deferred inflows of resources	147,497	662,291	0	329,000	1,138,788
Fund balances (deficit):					
Nonspendable for:					
Inventories	120,248	0	0	0	120,248
Prepaids	24,165	0	0	0	24,165
Trustees of public funds	0	0	0	516,563	516,563
Interfund advance	649,035	0	0	0	649,035
Restricted, reported in:					
General Fund	91,605	0	0	0	91,605
Community Development Fund	0	311,479	0	0	311,479
Capital Projects Funds	0	0	1,206,805	0	1,206,805
Special Revenue Funds	0	0	0	170,222	170,222
Trustees of public funds	0	0	0	414,168	414,168
Committed, reported in:					
General Fund	139,740	0	0	0	139,740
Community Development Fund	0	258,866	0	0	258,866
Capital Projects Funds	0	0	942,325	0	942,325
Special Revenue Funds	0	0	0	1,066,417	1,066,417
Unassigned, reported in:					
General Fund	243,278	0	0	0	243,278
Capital Projects Fund	0	0	(172,420)	0	(172,420)
Special Revenue Funds	0	0	0	(4,796)	(4,796)
Total fund balances	1,268,071	570,345	1,976,710	2,162,574	5,977,700
Total liabilities, deferred inflows of resources, and fund balances	$ 4,256,914	$ 1,251,087	$ 2,147,523	$ 3,211,215	

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.	31,277,815
Other assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.	1,138,788
Some liabilities, such as net pension liabilities, are not due and payable in the current period and, therefore, are not reported in the funds	(3,062,589)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds	1,915,604
Long-term and accrued liabilities, are not due or payable in the current period and, therefore, are not reported in the funds.	(8,297,021)
Net position of governmental activities	$ 28,950,297

See accompanying notes to financial statements.

Exhibit D

CITY OF MONTPELIER, VERMONT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	General Fund	Community Development Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes, penalties and interest	$ 9,994,999	$ 0	$ 0	$ 0	$ 9,994,999
Permits and licenses	72,826	0	0	0	72,826
Intergovernmental	1,287,219	17,118	1,520,418	34,402	2,859,157
Fees and charges for services	1,789,210	0	0	493,036	2,282,246
Fines and forfeitures	18,237	0	0	0	18,237
Investment income	39,815	39,681	0	116,434	195,930
Contributions	665	0	0	187,144	187,809
Rents and commissions	475	0	35,793	18,247	54,515
Equipment revenues	75,690	0	0	0	75,690
Loan principal repayments	0	54,623	0	15,000	69,623
Other revenues	24,839	0	0	24,736	49,575
Total revenues	13;303,975	111,422	1,556,211	888,999	15,860,607
Expenditures:					
Current					
General government	2,593,379	0	63,855	0	2,657,234
Public safety	5,025,173	0	9,969	0	5,035,142
Public works	1,953,418	0	230,055	0	2,183,473
Culture and recreation	580,759	0	0	1,382,090	1,962,849
Community development	0	37,537	0	15,157	52,694
Cemetery	0	0	0	194,944	194,944
Capital outlay;					
General government	0	0	12,862	0	12,862
Public safety	0	0	83,989	0	83,989
Public works	1,261	0	2,945,427	0	2,946,688
Culture and recreation	0	0	0	131,254	131,254
Debt service - principal	576,193	0	0	0	576,193
Debt service - interest	144,597	0	0	22,424	167,021
Total expenditures	10,874,780	37,537	3,346,157	1,745,869	16,004,343
Excess (deficiency) of revenues over expenditures	2,429,195	73,885	(1,789,946)	(856,870)	(143,736)
Other financing sources (uses):					
Proceeds from debt	0	0	718,699	0	718,699
Proceeds from sale of equipment	0	0	1,480	0	1,480
Capital contribution	0	0	2,000	0	2,000
Transfers from other funds	43,200	0	1,372,475	1,089,637	2,505,312
Transfers to other funds	(2,363,294)	(6,308)	(43,200)	(80,510)	(2,493,312)
Total other financing sources (uses)	(2,320,094)	(6,308)	2,051,454	1,009,127	734,179
Net change in fund balances before special item	109,101	67,577	261,508	152,257	590,443
Special item:					
Transfer from Montpelier School District	0	0	0	386,000	386,000
Net change in fund balances	109,101	67,577	261,508	538,257	976,443
Fund balances - July 1, 2016	1,158,970	502,768	1,715,202	1,624,317	5,001,257
Fund balances - June 30, 2017	$ 1,268,071	$ 570,345	$ 1,976,710	$ 2,162,574	$ 5,977,700

See accompanying notes to financial statements.

CITY OF MONTPELIER, VERMONT
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances,
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2017

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)	$	976,443
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost less disposals ($6,051,013) of those assets is allocated over their estimated useful lives and reported as depreciation expense ($1,420,255). This is the amount by which capital outlays exceeded depreciation in the current period.		4,630,758
The net effect of various transactions involving capital assets (net book value of capital assets sold or traded $44,278 plus accumulated depreciation on contributed capital assets $174,459) is to decrease net position		(218,737)
Long term community development loans payments are recognized on an accrual basis in the statement of net position, not the modified accrual basis.		(46,957)
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.		48,331
Revenues related to fees, grants and contributions are recognized on an accrual basis in the statement of net position, not the modified accrual basis.		(63,937)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		(429,758)
The issuance of long-term debt ($718,699) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt ($576,193) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(142,506)
The transfer of debt from the recreation department of $169,050 (e.g.,bonds,leases) decreased net position, but had no effect on current financial resources.		(169,050)
In the statement of activities, accrued compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		(73,772)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		(4,168)
Change in net position, governmental activities (Exhibit B)	$	4,506,647

To eliminate the doubling up of internal service charges in Governmental Activities and between the Governmental Activities and the Business-type activities on the statement of activities, the charges for services was decreased by $1,202,761, the general government expenses was decreased by $845,219 and the public works was decreased by $357,542.

See accompanying notes to financial statements.

CITY OF MONTPELIER, VERMONT
Statement of Revenues, Expenditures and Change in Fund Balance
Budget and Actual - General Fund
For the Year Ended June 30, 2017

		Original/Final Budget		Actual		Variance Favorable (Unfavorable)
Revenues:						
Property taxes, penalties and interest	$	9,769,900	$	9,994,999	$	225,099
Intergovernmental		1,035,297		1,287,219		251,922
Fees and charges for services		2,074,907		2,021,757		(53,150)
Total revenues		12,880,104		13,303,975		423,871
Expenditures:						
City Council operations		31,502		31,852		(350)
City Manager's office		434,189		433,539		650
Clerk/Treasurer/Elections		151,004		150,336		668
Finance Department		444,613		431,728		12,885
Technology services		257,997		262,213		(4,216)
Property assessment		186,779		178,667		8,112
Planning and development		374,110		430,351		(56,241)
City Hall maintenance		233,354		224,478		8,876
Police:						
General		1,857,506		1,824,409		33,097
Communications		652,540		663,415		(10,875)
Outside Pay		0		118,544		(118,544)
School Resource Officer		103,127		94,750		8,377
Community Justice Center		134,239		187,079		(52,840)
Re-Entry Program		136,219		114,733		21,486
Fire and ambulance		1,926,041		1,925,294		747
Code/health enforcement		88,609		89,899		(1,290)
Emergency management		6,500		7,050		(550)
Public works:						
Streets		1,368,140		1,403,737		(35,597)
Fleet operations		551,258		496,257		55,001
Building operations		60,774		53,424		7,350
Wrightsville Beach		7,207		0		7,207
Kellogg-Hubbard Library		316,698		316,698		0
Downtown Improvement District Expense		57,000		59,703		(2,703)
Outside agencies in budget		183,800		183,800		0
Community enhancements		32,600		35,518		(2,918)
Tree management and Board		41,208		41,075		133
Conservation Commission		3,500		3,668		(168)
Other governmental service		218,742		287,522		(68,780)
Tax abatement		66,000		67,545		(1,545)
Miscellaneous expense		0		20,376		(20,376)
Montpelier Integrated Community Services/Court Street Parking Study		0		13,989		(13,989)
Bad Debt Expense		0		1,080		(1,080)
Capital outlay:						
Public Works		0		1,261		(1,261)
Debt service - principal		582,585		576,193		6,392
Debt service - interest		179,823		144,597		35,226
Total expenditures		10,687,664		10,874,780		(187,116)
Excess (deficiency) of revenues over expenditures		2,192,440		2,429,195		236,755
Other financing sources (uses):						
Transfer from other funds:						
Capital Projects		43,200		43,200		0
Transfer to other funds:						
Capital Projects		(1,258,513)		(1,366,167)		(107,654)
Cemetery		(109,878)		(109,878)		0
Parks		(171,615)		(171,615)		0
Recreation		(534,777)		(534,777)		0
Senior Center		(128,107)		(128,107)		0
Events Fund		(11,750)		(31,750)		(20,000)
Affordable Housing Fund		(21,000)		(21,000)		0
Total other financing sources (uses)		(2,192,440)		(2,320,094)		(127,654)
Net change in fund balance	$	0		109,101	$	109,101
Fund balance - July 1, 2016				1,158,970		
Fund balance - June 30, 2017			$	1,268,071		

See accompanying notes to financial statements.

CITY OF MONTPELIER
Statement of Net Position
Proprietary Funds
June 30, 2017

		Water Fund		Sewer Fund		Parking Fund		District Heat Fund		Total
Assets:										
Current assets:										
Cash	$	0	$	0	$	50	$	0	$	50
Receivables (net of allowance for uncollectibles)		778,505		769,420		61,924		45,724		1,655,573
Due from other funds		0		0		309,515		0		309,515
Deposits		0		0		1,600		0		1,600
Prepaid expenses		0		505		21,756		0		22,261
Inventory		95,687		58,990		0		7,975		162,652
Total current assets		874,192		828,915		394,845		53,699		2,151,651
Noncurrent assets:										
Capital assets:										
Land		32,000		0		218,672		0		250,672
Buildings		11,557,678		9,824,589		0		0		21,382,267
Improvements		10,788,883		22,610,721		301,473		9,473,951		43,175,028
Equipment and vehicles		1,021,616		1,343,934		191,281		174,234		2,731,065
Construction in Progress		256,931		270,869		0		0		527,800
Accumulated depreciation		(8,992,925)		(16,472,495)		(374,779)		(894,129)		(26,734,328)
Total noncurrent assets		14,664,183		17,577,618		336,647		8,754,056		41,332,504
Total assets		15,538,375		18,406,533		731,492		8,807,755		43,484,155
Deferred outflows of resources:										
Pension Related		169,751		232,576		109,491		14,753		526,571
Total assets plus deferred outflows of resources	$	15,708,126	$	18,639,109	$	840,983	$	8,822,508	$	44,010,726
Liabilities:										
Current liabilities:										
Accounts payable	$	20,699	$	46,618	$	78,839	$	3,726	$	149,882
Construction payable		48,336		37,538		0		0		85,874
Due to other funds		367,002		238,632		0		649,035		1,254,669
Accrued payroll and related expenses		8,416		10,873		5,123		711		25,123
Unearned fees and charges for services revenue		9,185		0		0		30,809		39,994
Accrued interest payable		12,306		12,512		0		9,879		34,697
Capital leases - current portion		5,886		17,068		0		0		22,954
Bonds & notes payable - current portion		553,023		627,988		1,620		18,822		1,201,453
Total current liabilities		1,024,853		991,229		85,582		712,982		2,814,646
Noncurrent liabilities:										
Net pension liability		263,645		361,221		170,055		22,913		817,834
Bonds & notes payable - long-term portion		4,430,984		4,814,600		190,880		2,986,347		12,422,811
Accrued compensated absences-long term		46,067		42,713		30,955		4,736		124,471
Total noncurrent liabilities		4,740,696		5,218,534		391,890		3,013,996		13,365,116
Total liabilities		5,765,549		6,209,763		477,472		3,726,978		16,179,762
Deferred inflows of resources:										
Pension Related		4,844		6,638		3,125		421		15,028
Total liabilities plus deferred inflows of resources		5,770,393		6,216,401		480,597		3,727,399		16,194,790
Net position:										
Invested in capital assets, net of related debt		9,923,454		12,482,924		336,647		5,099,852		27,842,877
Restricted		0		0		2,417		0		2,417
Unrestricted		14,279		(60,216)		21,322		(4,743)		(29,358)
Total net position		9,937,733		12,422,708		360,386		5,095,109		27,815,936
Total liabilities, deferred inflows of resources, and net position	$	15,708,126	$	18,639,109	$	840,983	$	8,822,508	$	44,010,726

See accompanying notes to financial statements.

Exhibit H

CITY OF MONTPELIER, VERMONT
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2017

	Water Fund	Sewer Fund	Parking Fund	District Heat Fund	Total
Operating revenues:					
Charges for services	$ 2,739,580	$ 3,932,272	$ 854,085	$ 491,440	$ 8,017,377
Intergovernmental	20,000	0	0	0	20,000
Interest and penalties	16,704	21,720	0	0	38,424
Miscellaneous	81,616	12,873	0	0	94,489
Total Operating Revenues	2,857,900	3,966,865	854,085	491,440	8,170,290
Operating expenses:					
Administration	619,158	461,299	0	10,767	1,091,224
Supplies and treatment	565,921	1,779,391	0	0	2,345,312
Wastewater management	0	219,424	0	0	219,424
Distribution system	491,208	0	0	0	491,208
Collection system	0	513,031	0	0	513,031
Delinquent collection	14,905	14,890	0	0	29,795
Meter operations	29,803	0	0	0	29,803
Private sewer system maintenance	0	9,794	0	0	9,794
Parking enforcement	0	0	597,251	0	597,251
Parking lot leases	0	0	118,091	0	118,091
Parking lot maintenance	0	0	135,127	0	135,127
Alternative transportation expenses	0	0	12,303	0	12,303
District heat operating expenses	0	0	0	365,531	365,531
Depreciation expense	556,428	678,737	18,913	325,730	1,579,808
Total operating expenses	2,277,423	3,676,566	881,685	702,028	7,537,702
Net operating income (loss)	580,477	290,299	(27,600)	(210,588)	632,588
Nonoperating revenues (expenses):					
Interest expense	(252,219)	(109,742)	(12,514)	(103,225)	(477,700)
Interest income	0	0	7,947	0	7,947
Capital contribution	0	27,000	0	0	27,000
Gain on sale of equipment	7,500	39,950	0	0	47,450
Transfers from other funds	15,000	0	0	0	15,000
Transfers to other funds	0	(15,000)	(12,000)	0	(27,000)
Total nonoperating revenues (expenses)	(229,719)	(57,792)	(16,567)	(103,225)	(407,303)
Change in net position	350,758	232,507	(44,167)	(313,813)	225,285
Net position - July 1, 2016	9,586,975	12,190,201	404,553	5,408,922	27,590,651
Net position - June 30, 2017	$ 9,937,733	$ 12,422,708	$ 360,386	$ 5,095,109	$ 27,815,936

See accompanying notes to financial statements.

CITY OF MONTPELIER, VERMONT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2017

	Water Fund	Sewer Fund	Parking Fund	District Heat Fund	Total
Cash flows from operating activities:					
Receipts from customers and users	$ 2,351,882	$ 3,863,710	$ 811,043	$ 384,529	$ 7,411,164
Receipts from interfund services	454,416	19,034	27,072	81,049	581,571
Payments to suppliers	(557,388)	(1,403,886)	(198,919)	(306,869)	(2,467,062)
Payments for interfund services	(432,285)	(612,066)	(85,254)	0	(1,129,605)
Payments for wages and benefits	(707,696)	(940,180)	(474,640)	(66,011)	(2,188,527)
Net cash provided by operating activities	1,108,929	926,612	79,302	92,698	2,207,541
Cash Flows from Noncapital Financing Activities:					
Decrease (increase) in due from other funds	0	34,359	(18,806)	0	15,553
(Decrease) increase in due to other funds	27,779	238,632	0	29,166	295,577
Transfers received from other funds	15,000	0	0	0	15,000
(Decrease) increase in accrued interest	(7,099)	(4,393)	0	184	(11,308)
Transfers paid to other funds	0	(15,000)	(12,000)	0	(27,000)
Interest receipts on interfund balances	0	0	7,948	0	7,948
Interest payments on interfund balances	(18,635)	(749)	0	(18,348)	(37,732)
Net cash provided by (used in) noncapital financing activities	17,045	252,849	(22,858)	11,002	258,038
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(399,925)	(499,901)	(43,930)	0	(943,756)
Proceeds from sale of equipment	7,500	41,750	0	0	49,250
Capital contributions	0	27,000	0	0	27,000
Proceeds from long term debt	31,182	48,035	0	0	79,217
Principal payments on general obligation bonds and leases	(531,147)	(687,352)	0	(18,823)	(1,237,322)
Interest payments on general obligation bonds and leases	(233,584)	(108,993)	(12,514)	(84,877)	(439,968)
Net cash used in capital and related financing activities	(1,125,974)	(1,179,461)	(56,444)	(103,700)	(2,465,579)
Net Increase in Cash	0	0	0	0	0
Cash - July 1, 2016	0	0	50	0	50
Cash - June 30, 2017	$ 0	$ 0	$ 50	$ 0	$ 50
Adjustments to reconcile operating income to net cash provided by operating activities:					
Net operating income (loss)	$ 580,477	$ 290,299	$ (27,600)	$ (210,588)	$ 632,588
Depreciation expense	556,428	678,737	18,913	325,730	1,579,808
Pension expense	38,410	51,628	25,680	3,212	118,930
Decrease (increase) in accounts receivable	(53,422)	(84,121)	(15,970)	5,254	(148,259)
Decrease (increase) in prepaid expenses	0	(505)	(419)	0	(924)
Decrease (increase) in inventory	15,530	11,976	0	1,364	28,870
(Decrease) increase in accounts payable	(41,228)	(34,496)	67,008	(1,112)	(9,828)
(Decrease) increase in accrued payroll	3,050	3,526	1,537	183	8,296
(Decrease) increase in unearned fees and charges for services revenue	1,820	0	0	(31,116)	(29,296)
(Decrease) increase in accrued vacation	7,864	9,568	10,153	(229)	27,356
Net cash provided by operating activities	$ 1,108,929	$ 926,612	$ 79,302	$ 92,698	$ 2,207,541

Non-cash transactions:

Due to the implementation of GASB#68, which changed the way pension liabilities are valued with no affect on forseeable funding amounts payable the following assets, liabilities and equity accounts were affected:

	Water Fund	Sewer Fund	Parking Fund	District Heat Fund	Total
Deferred outflows of resources-pension related	$ (77,283)	$ (104,355)	$ (51,233)	$ (6,523)	$ (239,394)
Net pension liability	117,626	158,743	78,059	9,917	364,345
Deferred inflows of resources-pension related	(1,934)	(2,760)	(1,145)	(182)	(6,021)

See accompanying notes to financial statements.

The City of Montpelier, Vermont (City) was chartered on March 5, 1895 and operates under a Council-Manager form of government. The City provides the following services as authorized by its charter: public safety (police and fire), highways and streets, culture and recreation, community development, cemetery, public improvements, water, sewer, parking, district heat and general administrative services.

1. Summary of Significant Accounting Policies

The accounting policies adopted by the City of Montpelier, Vermont 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.

1.a. The Financial Reporting Entity

This report includes all of the funds of the City of Montpelier, Vermont. The 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 burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. Based on the aforementioned criteria, the City has one component unit, The Green Mount Cemetery Commission. Although legally separate, the Commission is blended as a governmental non-major fund into the primary government. Separate financial statements for the Commission are not issued.

The Montpelier Public School System is a department of the City of Montpelier, Vermont authorized by Title VI of the City Charter. The School System operates under its separately elected Board of School Commissioners who appoint a Superintendent and provides education services. The School System also manages the Montpelier Recreation Department. The Montpelier Public School System is considered a primary government for financial reporting purposes in accordance with the standards set forth in Governmental Accounting Standards Board statement No. 14, "Defining the Financial Reporting Entity". This standard is based on the concept that financial reporting by a local government should report the accountability of elected officials for organizations under their control. Although the Montpelier Public School System is referred to as a department in the charter of the City of Montpelier, it meets the three criteria set forth in the standard for determining a primary government.

Those criteria are:

a) It has a separately elected governing body. The voters of the City of Montpelier elect a board of seven School Commissioners who are charged with the exclusive management and control of the public schools and all school property of the City. Vacancies in the Board of School Commissioners are filled by the remaining members of the Board of School Commissioners.

b) It is legally separate as defined in the standard. The Montpelier Public School System possesses the corporate powers that would distinguish it as being legally separate including the capacity to have its own name, the right to sue and be sued in its own name without recourse to the City of Montpelier, and the right to buy, sell, lease and mortgage property in its name, subject to the approval of the voters. The Board of School Commissioners have all the powers of a Vermont town school district except the power to call elections or take property.

(continued)

1. Summary of Significant Accounting Policies (continued)

1.a. The Financial Reporting Entity (continued)

c) It is fiscally independent of other state and local governments. All monies received by the Montpelier Public School System from tuition and other sources, and all funds received from the issuance of bonds or notes authorized by the voters of the City of Montpelier for school purposes are restricted for school purposes. The Montpelier Public School System determines its own budget (the City has a ministerial approval power over the budget but does not have the authority to modify the budget), has its own tax appropriation approved by the voters of the City of Montpelier and sets rates or charges for tuition and other services without approval of any other government. As is the case in Vermont municipalities generally, issuance of bonded debt is subject to the approval of the voters.

The City Council of the City of Montpelier has a ministerial power in that the School Board must submit its request for debt to the City Council which is required to submit it to the voters for approval. No financial burden or benefit accrues to the City of Montpelier from the Montpelier Public School System.

Additionally, under state law, the laws governing education and regulations of the State Board of Education apply to all school districts unless otherwise specifically provided for in the charter of a City. Under Vermont law, school districts are considered separate legal entities from other municipal governments which exist in the same geographic boundaries and have the same voters.

1.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, liabilities, 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 presents 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 presents a shorter-term view of how operations were financed and what remains available for future spending.

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. 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 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.

(continued)

1. Summary of Significant Accounting Policies (continued)
1.b. Basis of Presentation (continued)

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

The City reports on the following major governmental funds:

General Fund - This is the main operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Community Development Fund - This Fund is used to account for the Community Development grant and loan programs throughout the City.

Capital Projects Fund - This Fund is used to account for major capital project activities by the City.

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.

Parking Fund This fund accounts for the operations of parking activities.

District Heat Fund This fund accounts for the operations of the District Heat 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.

1.c. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities 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., net total position) is segregated into invested in capital assets, net of related debt; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets. Their reported fund balances (net current assets) are considered a measure of available spendable resources, and are segregated into 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 assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

(continued)

1. Summary of Significant Accounting Policies (continued)
1.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 and proprietary 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 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.

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 six months after year-end except for property taxes which is 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 and acquisitions under capital leases 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 net positions 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.

1.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 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.

1.f. Assets, Liabilities and Equity
Cash
The City considers all short-term investments of ninety (90) days or less to be cash equivalents. Additionally, each fund's equity in the City's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Investments
The City invests in investments as allowed by State statute and the City Council's investment policy. Investments with readily determinable fair values are reported at their fair values on the financial statements. Unrealized gains and losses are included in revenue.

(continued)

1. Summary of Significant Accounting Policies (continued)
1.f. Assets, Liabilities and Equity (continued)
Receivables
The City utilizes the allowance method for uncollectible accounts. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

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

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

Inventories and Prepaid Expenses
Inventories are determined by physical count and valued at the lower of cost (first-in, first-out) or market. Inventories in the General and Proprietary Funds consist of expendable supplies held for consumption.

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 fund balance reserve which indicates that they do not constitute available expendable resources even though they are a component of net current assets.

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 fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. 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. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc.

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:

(continued)

1. Summary of Significant Accounting Policies (continued)
1.f. Assets, Liabilities and Equity (continued)
Capital Assets (continued)

	Capitalization Threshold	Estimated Service Life
Land	$10,000	N/A
Buildings	$10,000	40-100 years
Building Improvements	$10,000	20-75 years
Improvements	$10,000	15-75 years
Equipment and Vehicles	$10,000	5-20 years
Infrastructure	$10,000	10-25 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 incurred.

Compensated Absences
It is the policy of the City of Montpelier, Vermont to permit employees to accumulate earned but unused vacation benefits. 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 type financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Pensions
In July of 2014, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) and additions to/deductions from VMERS's 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.

Deferred Outflows of Resources
The City reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The deferred outflows of resources reported in this year's financial statements are a deferred outflow of resources for contributions made to the City's defined benefit pension plans between the measurement date of the net position liabilities from those plans and the end of the City's fiscal year, differences between expected and actual experience, changes in assumptions, and the difference between projected and actual investment earnings and changes in proportional and differences between employer contributions and proportionate share of contributions. The deferred refunding amount is being amortized over the remaining life of the refunding bonds as part of the interest expense. No deferred outflows of resources affect the governmental funds financial statements in the current year.

(continued)

1. Summary of Significant Accounting Policies (continued)

1.f. Assets, Liabilities and Equity (continued)

Deferred Inflows of Resources

The City's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to a future period(s). Deferred inflows of resources are reported in the City's various statements of net position for changes in proportional and differences between employer contributions and proportionate share of contributions. This deferred inflow of resources is attributed to pension expense over a total of 5 years, including the current year. In its governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The City will not recognize the related revenues until they are available (collected not later than sixty days after the end of the City's fiscal year for property taxes, and six months for all other revenues) under the modified accrual basis of accounting. Accordingly, unavailable revenues from property taxes, grants and loans are reported in the governmental funds balance sheet.

Long-term Liabilities

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

Government-wide and Proprietary Fund Net Position

Net position represents the difference between assets and liabilities in the statement of net position. Government-wide net position is divided into three components:

Invested in capital assets, net of related debt – consists of the historical cost of capital less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position – consists of assets that are restricted by the City's creditors, enabling legislation, by grantors, and by other contributors.

Unrestricted net position – all other net position is reported in this category.

The City first utilizes restricted resources to finance qualifying activities.

Governmental Fund Balances

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

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Charter, the City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance.

(continued)

1. Summary of Significant Accounting Policies (continued)

1.f. Assets, Liabilities and Equity (continued)

Governmental Fund Balances (continued)

Assigned – Amounts the City intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – All amounts not included in other spendable classifications.

When an expenditure is incurred that qualifies for payment from any of the three unrestricted fund balance categories, it is applied in the following order: Committed, Assigned and then Unassigned.

2. 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, while 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 they occur. 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.

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 an other financing source, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue.

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

3. Stewardship, Compliance and Accountability

3.a. Budgetary Information

During December of each year, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. In January, the Council finalizes a proposed budget to present to the City's residents. Public hearings are then conducted to obtain taxpayer comments.

Annually, on the first Tuesday in March, the voters authorize a specific sum of budgeted tax appropriation for the support of all City departments. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. There were no budget amendments during the year. The City budgets operating transfers between the Proprietary Funds and the General Fund as expenses in the Proprietary Funds and as operating transfers in the General Fund.

There is no approved budget for the Community Development Fund.

(continued)

3. Stewardship, Compliance and Accountability (continued)

3.b. Excess of Expenditures Over Appropriations

For the year ended June 30, 2017, expenditures exceeded appropriations in the General Fund by $187,116. This overage was paid from the available fund balance and grant revenue.

4. Detailed Notes on All Funds

4.a. Deposits and Investments

Cash - Deposits with Financial Institutions	$ 2,905,185
Cash on Hand	650
Total Cash	2,905,835
Investments - Cash with Financial Institutions	24,207
Money Market Mutual Funds	737,188
Mutual Funds - Mixed Holdings	271,671
Mutual Funds - Bonds	807,242
Mutual Funds - Stocks	339,051
Corporate Stock	1,997
Total Investments	2,181,356
Total Cash and Investments	$ 5,087,191

Investment Policy

The City's investment policy is as follows:

All public funds (defined herein) shall be invested to achieve liquidity, security and return. Of the foregoing, it is the declared intention of the City Council to provide for security of investment, both principal and interest, as a priority.

Public funds shall be invested in accordance with the following schedule of priorities:

(a) Deposits insured by an agency of the federal government; provided, however, that up to $500,000 of uninsured public funds may be invested or deposited in any one state or federal banking institution which maintains offices in the City of Montpelier.
(b) Obligations of the United States, such as Treasury Notes.
(c) General obligations of the State of Vermont.
(d) General obligations of the several states.
(e) Securities fully insured by an agency of the United States, or fully collateralized by securities of the United States.
(f) Periodically, and at least every three years, the City Treasurer will do a survey of all banking institutions maintaining offices in Washington County and whose services area includes the City of Montpelier. Each banking institution so surveyed will be required to submit a proposal to serve as the City's lead bank and as one of the City's depository banks. The City Treasurer, in concert with the City Council, shall designate annually a lead bank and one or more depository banks, and shall establish the banking service to be secured from each.

(continued)

4. Detailed Notes on All Funds (continued)
4.a. Deposits and Investments (continued)
Investment Policy (continued)

(g) In order to achieve investment liquidity, the City Treasurer shall be given thirty days advance notice of any requisition or warrant in excess of $50,000.

(h) The term "public funds" shall not include cash or credits held for the City's benefit as performance or completion.

(i) For investments that the City controls directly, no investment will be made in tobacco stocks. For investments in which the City has an advisory role or has a seat on an investment board or committee, or where the City is constrained in its action by statute or existing contract, the City and/or its representatives shall make their best effects to avoid investment of City funds in tobacco stocks, consistent with their fiduciary responsibilities.

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.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity. Mutual funds are shown at their weighted average maturity (if available). The City's certificates of deposit are not subject to interest rate risk disclosure. Corporate stock is exempt from this analysis.

	Remaining Maturity (In Years)					
Investment Type	0-1	1-5	6-10	24-83	N/A or Data not Available	Total
Brokerage Cash Accounts	$ 0	$ 0	$ 0	$ 0	$ 24,207	$ 24,207
Money Market Mutual Funds	737,188	0	0	0	0	737,188
Mutual Funds - Mixed Holdings	0	0	0	0	271,671	271,671
Mutual Funds - Bonds	0	266,767	424,083	91,079	0	781,929
Mutual Funds - Mortgage Pools	0	0	0	25,313	0	25,313
Mutual Funds - Stocks	0	0	0	0	339,051	339,051
Corporate Stock	0	0	0	0	1,997	1,997
	$ 737,188	$ 266,767	$ 424,083	$ 116,392	$ 636,926	$ 2,181,356

Credit Risk
Generally, credit risk is the risk than 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. The certificates of deposit and the corporate stock are exempt from this analysis. The mutual funds are open-ended and are therefore excluded from the credit risk analysis.

(continued)

4. Detailed Notes on All Funds (continued)
4.a. Deposits and Investments (continued)
Concentration of Credit Risk
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 certificates of deposit and mutual funds, that represent more than 5% of total investments.

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's investments are held in its name and are not subject to custodial credit risk. The City does not have any policy to limit the exposure to custodial credit risk. The table below shows the custodial credit risk of the City's cash and certificates of deposits.

	Bank Balance
Insured by FDIC	$ 661,908
Uninsured - SIPC	61
Collateralized Pledged Restricted Securities	2,262,212
Uninsured, Collateralized	249,918
Uninsured, Uncollateralized	0
Total Deposits	$ 3,174,099

Deposits are comprised of the following:

Cash – Deposits with Financial Institutions	$ 3,149,892
Investments – Cash with Financial Institutions	24,207
Total	$ 3,174,099

(continued)

4. Detailed Notes on All Funds (continued)

4.b. Receivables

Receivables at June 30, 2017, as reported in the Statement of Net Position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Taxes, Penalties and Interest	$ 283,236	$ 0	$ 283,236
Ambulance	120,425	0	120,425
Parking Tickets	0	266,605	266,605
Accounts Receivable	120,894	238,578	359,472
Grants	398,898	20,000	418,898
Billed Services	0	176,665	176,665
Unbilled Services	0	1,193,725	1,193,725
Other Receivables	14,880	0	14,880
Allowance for Doubtful Accounts	(73,871)	(240,000)	(313,871)
	$ 864,462	$ 1,655,573	$ 2,520,035

4.c. Loans Receivable

Governmental Activities:

There are approximately 80 loans to residents, businesses, and non-profit organizations that were funded with various community development grants and loans. The largest outstanding balance is approximately $600,000 and there are five other loans with balances over $100,000. The terms of the loans vary depending on the type of the loan allowed per the grant agreements. Interest rates vary between 0% and 8%.	$ 3,567,553
Notes receivable, twelve (12) housing loans, 0% interest, due upon any conveyance or transfer of condominium or housing units.	172,000
Total	3,739,553
Less allowance for doubtful loans	(2,748,262)
	$ 991,291

Changes in loans receivable for the year ended June 30, 2017 were as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 3,786,510	$ 20,886	$ 67,843	$ 3,739,553

(continued)

4. Detailed Notes on All Funds (continued)

4.d. Capital Assets

Capital assets activity for the year ended June 30, 2017 was as follows:

		Beginning Balance		Increases		Decreases		Ending Balance
Governmental Activities								
Capital assets, not being depreciated:								
Land	$	2,762,937	$	0	$	0	$	2,762,937
Construction in progress		1,927,644		3,000,140		18,960		4,908,824
Total capital assets, not being depreciated		4,690,581		3,000,140		18,960		7,671,761
Capital assets being depreciated:								
Buildings and building improvements		8,974,849		234,812		0		9,209,661
Vehicles and equipment		7,048,245		574,612		287,551		7,335,306
Infrastructure		17,071,520		2,260,409		0		19,331,929
Totals		33,094,614		3,069,833		287,551		35,876,896
Less accumulated depreciation for:								
Buildings and building improvements		3,220,496		238,649		0		3,459,145
Vehicles and equipment		4,002,501		615,334		243,273		4,374,562
Infrastructure		3,696,404		740,731		0		4,437,135
Totals		10,919,401		1,594,714		243,273		12,270,842
Total capital assets, being depreciated		22,175,213		1,475,119		44,278		23,606,054
Governmental activities capital assets, net	$	26,865,794	$	4,475,259	$	63,238	$	31,277,815

		Beginning Balance		Increases		Decreases		Ending Balance
Business-Type Activities								
Capital assets, not being depreciated:								
Land	$	250,672	$	0	$	0	$	250,672
Construction in progress		56,779		502,320		31,299		527,800
Total capital assets, not being depreciated		307,451		502,320		31,299		778,472
Capital Assets Being Depreciated:								
Buildings		21,382,267		0		0		21,382,267
Improvements		43,017,370		157,658		0		43,175,028
Equipment and vehicles		2,394,348		373,173		36,456		2,731,065
Total capital assets, being depreciated		66,793,985		530,831		36,456		67,288,360
Less accumulated depreciation for:								
Buildings		6,784,646		539,608		0		7,324,254
Improvements		16,955,965		876,276		0		17,832,241
Equipment and vehicles		1,448,564		163,924		34,655		1,577,833
Totals		25,189,175		1,579,808		34,655		26,734,328
Total capital assets, being depreciated		41,604,810		(1,048,977)		1,801		40,554,032
Business-type activities capital assets, net	$	41,912,261	$	(546,657)	$	33,100	$	41,332,504

In the governmental activities, construction in progress increase included $2,262,554 of contributed capital from the State of Vermont. Also, the Recreation Department total assets of $478,215 and $174,459 accumulated depreciation are included in the increases.

(continued)

4. Detailed Notes on All Funds (continued)
4.d. Capital Assets (continued)
Depreciation was charged as follows:

Governmental Activities:		***Business - Type Activities:***	
General Government	$ 137,523	Water	$ 556,428
Public Safety	227,417	Sewer	678,737
Public Works	963,189	Parking	18,913
Culture and Recreation	85,360	District Heat	325,730
Cemetery	6,766		$ 1,579,808
	$ 1,420,255		

4.e. Interfund Receivables, Advances, Payables and Transfers
The composition of interfund balances at June 30, 2017 is as follows:

Fund	Receivable Fund	Payable Fund
General Fund	$ 649,035	$ 2,231,356
Community Development Fund	0	1,500
Capital Projects Fund	1,793,653	0
Other Governmental Funds	1,192,951	457,629
Water Fund	0	367,002
Sewer Fund	0	238,632
Parking Fund	309,515	0
District Heat Fund	0	649,035
Total due to/from other funds	$ 3,945,154	$ 3,945,154

The balance of District Heat Fund due to General Fund resulted from using General Fund cash to establish working capital when the District Heat Fund was first created. This balance is not scheduled to be collected in the subsequent year.

Interfund transfers during the year ended June 30, 2017 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Capital Projects Fund	$ 828,877	Budgetary Authorization
General Fund	Capital Projects Fund	146,419	Pilot and Local Options Taxes
General Fund	Capital Projects Fund	390,871	Budgetary Authorization
General Fund	Green Mount Cemetery Fund	109,878	Budgetary Authorizations
General Fund	Montpelier Parks Commission	171,615	Budgetary Authorizations
General Fund	Recreation Fund	534,777	Budgetary Authorizations
General Fund	Montpelier Events Fund	11,750	Budgetary Authorization
General Fund	Montpelier Events Fund	20,000	Energy Revolving Loan Fund
General Fund	Montpelier Housing Trust Fund	21,000	Budgetary Authorization
General Fund	Senior Center	128,107	Budgetary Authorization
Capital Projects Fund	General Fund	43,200	Carr Rent to cover debt
Expendable Cemetery Trust Fund	Green Mount Cemetery Fund	30,000	Budgetary Authorization
Non-Expendable Cemetery Trust Fund	Expendable Cemetery Trust Fund	49,950	Investment Income Transfer
Hubbard Park Trust Fund	Montpelier Parks Commission Fund	560	Interest Income Transfer
Sewer Fund	Water Fund	15,000	Budgetary Authorizations
Parking Fund	Green Mount Cemetery Fund	12,000	Budgetary Authorization
Total		$ 2,514,004	

(continued)

4. Detailed Notes on All Funds (continued)
4.e. Interfund Receivables, Payables and Transfers (continued)

Interfund loan balances at June 30, 2017 were as follows:

	Community Development Fund Receivable	Senior Citizens Fund Payable
Community Development (Capital Plaza) loan of $114,850, interest at 3.25% per annum, monthly installments of $651.42, due July 15, 2012 to July 15, 2032	$ 92,707	$ (92,707)
Community Development (ADA) loan of $60,000, interest at 4% per annum, monthly installments of $443.81, due July 15, 2012 to July 15, 2027	43,836	(43,836)
Total of interfund loans	$ 136,543	$ (136,543)

Changes in interfund loans for the year ended June 30, 2017 were as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 144,760	$ 0	$ 8,217	$ 136,543

4.f. Unearned Revenue/Unavailable Revenue

Unearned revenue in the General Fund consists of $23,108 of grant revenue and $9,947 of fees and service revenue received in advance. Unavailable revenue in the General Fund consists of $147,497 of delinquent taxes and interest and penalties on taxes not anticipated to be collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Unavailable revenue in the Community Development Fund consists of $662,291 of loans receivable not anticipated to be collected within six (6) months after year-end as these would not be available to liquidate current liabilities.

Unearned revenue in the Other Governmental Funds consists of $2,672 of grant revenue and $53,264 of fees and services revenue received in advance. Unavailable revenue in the Other Governmental Funds consists of $329,000 of loans receivable that were not anticipated to be collected within six (6) months after year-end as these would not be available to liquidate current liabilities.

Unearned revenue in the Water Fund consists of $9,185 of water usage overpayments.

Unearned revenue in the District Heat Fund consists of $30,809 of capacity revenue received in advance.

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and for the payment of a prior pension liability. General obligation bonds have been issued for general governmental and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the City. New bonds generally are issued as 10 to 20 year bonds.

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

The City enters into lease agreements as 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 dates 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 State of Vermont offers a number of no-interest revolving loan programs to utilize for predetermined purposes. The City has borrowed money from the Vermont Special Environmental Revolving Fund for sewer projects.

It is the policy of the City of Montpelier, Vermont 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.

Long-term liabilities outstanding as of June 30, 2017 were as follows:

Governmental Activities

Fire station improvement bond, net interest rate 5.029%, to Vermont Municipal Bond Bank, $40,000 principal payments due annually from December 1, 1998 to December 1, 2007, $35,000 from December 1, 2008 to December 1, 2017.	$	35,000
Bridge improvement bond, net interest rate 5.033%, to Vermont Municipal Bond Bank, $35,000 principal payments due annually from December 1, 1998 to December 1, 2013, $30,000 from December 1, 2014 to December 1, 2017.		30,000
Street improvement and sewer line bond, various interest rates (.44% to 4.854%), to Vermont Municipal Bond Bank, semi-annual principal of 1 payment of $35,500 then $69,000 due May and November 15, with final payment of $33,500 due November 15, 2034, (51.45% reported in Governmental Activities and 48.55% reported in Sewer Fund).		620,648

(continued)

4. Detailed Notes on All Funds (continued)

4.g. Long-term Liabilities (continued)

Retaining wall bond, net interest at 4.789%, to Vermont Municipal Bond Bank, $50,000 principal payments due annually from December 1,1999 to December 1, 2003, $45,000 from December 1, 2004 to December 1, 2018.	90,000
Library bond, various interest rates (4.344% - 5.644%), to Vermont Municipal Bond Bank, $30,000 principal due annually from December 1, 2001 to December 1, 2020.	120,000
Bike path lighting project bond, interest at 4.67%, to Vermont Municipal Bond Bank, $20,000 principal due annually, due in December 2021.	100,000
Montpelier Police Station bond, various interest rates (4.344% - 5.644%), to Vermont Municipal Bond Bank, $75,000 principal due annually from December 1, 2001 to December 1, 2014, $70,000 from December 1, 2015 to December 1, 2020.	280,000
City Hall improvement bond, various interest rates (1.87% - 5.09%), to Vermont Municipal Bond Bank, $45,000 principal due annually from December 1, 2005 to December 1, 2014, $40,000 principal due from December 1, 2015 to December 1, 2024.	320,000
Honeywell Global Finance, LLC. Lease, for energy efficiency upgrades, interest at 4.53%, due in annual installments of principal and interest of $25,600 until February 1, 2009 then $26,890 until February 2010, then $30,431 until February 1, 2018, (61% of lease reported in Governmental Activities, 10% of lease reported in Water Fund and 29% reported in Sewer Fund), secured by equipment.	35,902
City Hall/DPW improvement bond, various interest rates (3.835% - 4.665%) to Vermont Municipal Bond Bank, $45,000 principal due annually from December 1, 2007 to December 1, 2022, $40,000 due from December 1, 2023 and $35,000 due from December 1, 2024 to December 1, 2026.	415,000
Taylor Street Transit Center, retaining wall, bike path and street reconstruction bond, various interest rates (1.550%-3.820%) to Vermont Municipal Bond Bank, $35,500 principal due annually from November 1,2018 to November 1, 2037	710,000

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities (continued)

VMERS refunding bond, Vermont Municipal Bond Bank, interest rate at 6.501%, semi-annual interest only payments through May 15, 2017, principal payable starting November 15, 2017 in various annual installments increasing from $35,575 to $549,415 until November 15, 2032, (76.10% of bond reported in Governmental Activities, 7.97% reported in Water Fund, 10.78% reported in Sewer Fund and 5.15% reported in Parking Fund). Recreation Center loan of $169,050 was transferred from Montpelier School District at July 1, 2017		2,841,550
Carr Lot, streets, fire truck and buildings improvement bond, various interest rates (1.098% - 3.908%), to Vermont Municipal Bond Bank, $85,000 principal due annually from December 1, 2013 to December 1, 2026, $80,000 principal due from December 1, 2027 to December 1, 2032.		1,330,000
Sabins pasture/district heating/retaining walls/bridges improvement bond, various interest rates (1.391% to 4.981%) to Vermont Municipal Bond Bank, annual installments of $95,000 decreasing to $45,000 until November 15, 2029 (21.74% reported in District Heat Fund).		444,571
Water Planning Loan WPL-264-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,444 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		5,640
Feasibility and Planning Loan RF1-192-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,336 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		3,059
Community National Bank note for ambulance, interest at 1.65%, annual principal payments of $35,500 plus interest starting January 13, 2017, ending January 13, 2020.		106,500
Trustees of Allen Carr Revocable Trust Note, interest at 4.5% adjusted on Jan 2019 and 2024, monthly payments of principal and interest of $3,600 due until January 2, 2026, secured by mortgage on 1 Taylor St.		304,666
Total governmental activities bonds , notes payable and leases payable	$	7,792,536

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities (continued)
Business-type Activities

Water Fund

Water line improvement bond, various interest rates (3.865% - 4.665%) to Vermont Municipal Bond Bank, principal payments in annual installments of $105,519 decreasing to $80,195 until December 1, 2027.	$	1,000,325
Water filtration system bond issued July 10, 1991 to Vermont Municipal Bond Bank, refunded by the Vermont Municipal Bond Bank August 2, 1995, from 1991 Series 1 to 1995 Series 1 and 2, net interest rate of 7.14%, interest payable June 1 and December 1, and principal payable in various annual installments increasing from $25,000 to $195,000 until December 1, 2021.		855,000
Vermont water system improvement bond refinanced July 2004 through the Vermont Bond Bank, various interest rates (1.87% - 5.09%), interest payable June 1 and December 1, and principal payable in various annual installments increasing from $145,000 to $310,000 until December 1, 2024.		2,090,000
Westside connector bond issued July 2004 to Vermont Municipal Bond Bank, interest rates (1.87% - 5.09%), interest payable June 1 and December 1, and principal payable in various annual installments increasing from $50,000 to $105,000 until December 1, 2024.		710,000
Water Planning Loan WPL-264-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,444 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		20,217
Feasibility and Planning Loan RF1-192-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,336 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		10,965

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities (continued)

VMERS refunding bond, Vermont Municipal Bond Bank, interest rate at 6.501%, semi-annual interest only payments through May 15, 2017, principal payable starting November 15, 2017 in various annual installments increasing from \$35,575 to \$549,415 until November 15, 2032, (76.10% of bond reported in Governmental Activities, 7.97% reported in Water Fund, 10.78% reported in Sewer Fund and 5.15% reported in Parking Fund). Recreation Center loan of \$169,050 was transferred from Montpelier School District at July 1, 2017		297,500
Honeywell Global Finance, LLC lease for energy efficient upgrades, interest at 4.53%, due in annual installments of principal and interest of \$25,600 until February 1, 2009, then \$26,890 until February 1, 2010, then \$30,431 until February 1, 2018, (61% of lease reported in Governmental Activities, 10% of lease reported in Water Fund and 29% reported in Sewer Fund), secured by equipment.		5,886
Total Water Fund bonds and leases payable	$	4,989,893

Sewer Fund

Sewer system improvement Bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of \$38,856 until December 1, 2017.	38,856
Sewer system improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of \$14,156 until December 1, 2018.	28,312
Ultraviolet disinfection system bond issued July 2004 through the Vermont Municipal bond Bank, interest rates (1.87% - 5.09%), payable June 1 and December 1, and principal payable in various annual installments increasing from \$55,000 to \$105,000 until December 1, 2024.	735,000
Sewer system improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of \$35,497 until April 1, 2020.	106,491
Water treatment improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of \$174,171 until July 1, 2025.	1,393,367

(continued)

4. Detailed Notes on All Funds (continued)

4.g. Long-term Liabilities (continued)

Water treatment improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of $13,807 until January 1, 2022.	69,035
Sewer system improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of $26,456 until July 1, 2022.	132,279
Water treatment improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of $34,432 until July 1, 2023.	206,591
Water treatment improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments payments of $28,100 until June 1, 2024.	196,698
Water treatment improvement bond, State of Vermont Special Revolving Loan Fund, 0% interest, annual principal payments of $25,785 starting in fiscal year 2007 for 20 years, during 2009 the loan was finalized and the repayment schedule was adjusted to annual principal payments of $34,710 until September 1, 2025.	312,388
Local share CSO bond, Vermont Municipal Bond Bank, various interest rates (2.80%-5.30%), annual principal payments of $40,000 until 2020 then annual principal payments of $35,000 until December 1, 2031.	540,000
River Street sewer line bond, Vermont Municipal Bond Bank, various interest rates (1.9% - 4.65%), principal payments of $20,000 until November 15, 2028.	240,000
VMERS refunding bond, Vermont Municipal Bond Bank, interest rate at 6.501%, semi-annual interest only payments through May 15, 2017, principal payable starting November 15, 2017 in various annual installments increasing from $35,575 to $549,415 until November 15, 2032, (76.10% of bond reported in Governmental Activities, 7.97% reported in Water Fund, 10.78% reported in Sewer Fund and 5.15% reported in Parking Fund). Recreation Center loan of $169,050 was transferred from Montpelier School District at July 1, 2017	402,500

(continued)

4. Detailed Notes on All Funds (continued)

4.g. Long-term Liabilities (continued)

Honeywell Global Finance, LLC lease for energy efficient upgrades, interest at 4.53%, due in annual installments of principal and interest of $25,600 until February 1, 2009, then $26,890 until February 1, 2010, then $30,431 until February 1, 2018, (61% of lease reported in Governmental Activities, 10% of lease reported in Water Fund and 29% reported in Sewer Fund), secured by equipment.		17,068
Sewer pump bond, Vermont Municipal Bond Bank, various interest rates (3.865% - 4.665%), principal payments in annual installments of $19,481, decreasing to $14,805 until December 1, 2027.		184,675
Street improvement and sewer line bond, various interest rates (.44% to 4.854%), to Vermont Municipal Bond Bank, semi-annual principal of 1 payment of $35,500 then $69,000 due May and November 15, with final payment of $33,500 due November 15, 2034, (51.45% reported in Governmental Activities and 48.55% reported in Sewer Fund).		585,852
Water Planning Loan WPL-264-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,444 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		13,863
Feasibility and Planning Loan RF1-192-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $7,336 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		7,518
Feasibility and Planning Loan RF1-190-1 for Northfield Street project from Vermont EPA Revolving Fund payable to Vermont Municipal Bond Bank, zero interest, due in five annual principal payments of $5,331 starting September 1, 2021 to September 1, 2025, (50.9% of bond reported in Water Fund, 34.9% reported in Sewer Fund and 14.2% reported in Governmental Activities).		26,654
Sewer CSO/ultra violet bond, Vermont Municipal Bond Bank, interest rate 2%, due in annual installments of principal and interest of $26,064 until July 1, 2031.		222,509
Total Sewer Fund bonds and lease payable	$	5,459,656

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities (continued)

Parking Fund

VMERS refunding bond, Vermont Municipal Bond Bank, interest rate at 6.501%, semi-annual interest only payments through May 15, 2017, principal payable starting November 15, 2017 in various annual installments increasing from $35,575 to $549,415 until November 15, 2032, (76.10% of bond reported in Governmental Activities, 7.97% reported in Water Fund, 10.78% reported in Sewer Fund and 5.15% reported in Parking Fund). Recreation Center loan of $169,050 was transferred from Montpelier School District at July 1, 2017	$	192,500
Total Parking Fund bonds payable	$	192,500

District Heat Fund

Sabins pasture/district heating/retaining walls/bridges improvement bond, various interest rates (1.391% to 4.981%) to Vermont Municipal Bond Bank, annual installments of $95,000 decreasing to $45,000 until November 15, 2029 (78.26% reported in Governmental Activities).	$	155,429
VEDA-CEDF Note for District Heat, interest at 1.00%, interest only payments until the project revenues exceed expenses by $80,000, then annual payments of principal of $75,000 plus interest. Principal payments budgeted to start July 2030 to July 2039.		750,000
State of Vermont Note for District Heat, Design and Construction of City Room, at zero percent interest,seven monthly payments of $838.20 from October to April for nineteen (19) years, last payment April 2034		99,740
A Vermont Municipal Bank $2,000,000 bond was issued on July 1, 2014, various interest rates (.513% to 4.283%) due semi annually, annual principal of $100,000 due November 15, 2019 to 2038.		2,000,000
Total District Heat Fund bonds and notes payable	$	3,005,169
Total Proprietary Funds bonds notes and leases payable	$	13,647,218

(continued)

4. Detailed Notes on All Funds (continued)

4.g. Long-term Liabilities (continued)

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 6,935,299	$ 887,749	$ (477,580)	$ 7,345,468	$ 495,643
Capital Leases	70,231	0	(34,329)	35,902	35,902
Notes Payable	475,450	0	(64,284)	411,166	65,607
Compensated Absences	385,485	73,772	0	459,257	0
Total Governmental Activities Long-Term Liabilities	$ 7,866,465	$ 961,521	$ (576,193)	$ 8,251,793	$ 597,152
Business-type Activities					
General Obligation Bonds	$ 13,904,813	$ 79,217	$ (1,209,506)	$ 12,774,524	$ 1,195,586
Capital Leases	44,902	0	(21,948)	22,954	22,954
Notes Payable	855,608	0	(5,868)	849,740	5,867
Compensated Absences	97,115	27,356	0	124,471	0
Total Business-type Activities Long-Term Liabilities	$ 14,902,438	$ 106,573	$ (1,237,322)	$ 13,771,689	$ 1,224,407

Compensated absences are paid by the applicable fund where the employee is charged.

Debt service requirements to maturity are as follows:

	Governmental Activities			Business-Type Activities		
Year Ending June 30	**Principal**	**Interest**	**Capital Leases**	**Principal**	**Interest**	**Capital Leases**
2018	$ 561,250	$ 329,073	$ 37,126	$ 1,201,453	$ 388,085	$ 23,737
2019	544,891	306,630	0	1,191,734	317,643	0
2020	513,158	284,727	0	1,301,976	272,829	0
2021	491,606	280,548	0	1,295,846	201,593	0
2022	410,497	270,735	0	1,352,364	148,072	0
2023-2027	2,116,357	1,058,611	0	4,103,157	696,107	0
2028-2032	2,319,869	537,125	0	1,726,092	409,733	0
2033-2037	763,506	41,294	0	1,101,642	124,323	0
2038-2042	35,500	678	0	350,000	13,063	0
Less Amounts Representing Interest	0	0	(1,224)	0	0	(783)
Total	$ 7,756,634	$ 3,109,421	$ 35,902	$ 13,624,264	$ 2,571,448	$ 22,954

The City Council and the voters authorized the City to borrow $3,900,000 for the reconstruction of Northfield Street which includes a new water distribution system and a new sewer system. Two loans from the State Revolving Loan Fund totaling $3,900,000 were signed subsequent to year end.

(continued)

4. Detailed Notes on All Funds (continued)
4.g. Long-term Liabilities (continued)

The short-term debt activity during the year was as follows:

Beginning Balance	$	0
Proceeds of Tax Anticipation Note – General Fund		1,750,000
Repayment of Tax Anticipation Note – General Fund		(1,750,000)
Ending Balance	$	0

The tax anticipation note had an interest rate of 2.8% and was paid in full on June 30, 2017. Interest paid for the year ended June 30, 2017 was $48,866.

***4. h.* Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2017, the City's contributions to the Plan were $478,959.

At June 30, 2017, the City reported a liability of $3,880,423 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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 entities, actuarially determined. At June 30, 2016, the City's proportion was 3.0152 percent, which was an increase of 0.1753 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the City recognized pension expense of $1,027,645 on the government-wide statements. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 79,715	$ 0
Changes in assumptions	623,184	0
Difference between projected and actual investment earnings	1,258,220	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	58,378	71,308
Member contributions subsequent to the measurement date	478,959	0
Total	$ 2,498,456	$ 71,308

(continued)

4. Detailed Notes on All Funds (continued)

4. h. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

The $478,959 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	
2018	$ 499,774
2019	499,774
2020	731,549
2021	217,091

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Interest rate – 7.95% per annum.

Salary increase - 5% per year

Deaths

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

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

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

Spouse's age – husbands are assumed to be three years older than their wives

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

Actuarial Cost Method – Entry age normal – level percentage of pay.

Asset Valuation Method – Invested assets are reported at fair value.

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

(continued)

4. Detailed Notes on All Funds (continued)

***4. h.* Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)**

Long-term expected rate of return

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles.

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

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

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

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

Sensitivity of the City's proportionate share of the net pension liability to change in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.95 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is 1-percentage-point lower (6.95 percent) or 1-percentage-point higher (8.95 percent) than the current rate:

1% Decrease (6.95%)	Discount Rate (7.95%)	1% Increase (8.95%)
$ 6,441,890	$ 3,880,423	$ 1,735,721

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website. See note 6.a. for more information on the Pension Plan.

See note 5.a. for more information on the Pension Plan.

(continued)

4. Detailed Notes on All Funds (continued)

4.i. Restricted, Committed and Assigned Fund Balances/Net Position

The restricted fund balances/net position of the City as of June 30, 2017 consisted of the following:

		Balance June 30, 2017
Governmental Funds		
General Fund:		
Act 60 Reappraisal - State Statute	$	52,299
Records Restoration - State Statute		15,142
Park Impact Fees - State Statute		15,614
Police Canine Donation		3,769
Drug Seizure		4,781
Total General Fund		91,605
Community Development Fund:		
Community Development Grant Funds		311,479
Total Community Development Fund		311,479
Capital Projects Fund:		
Bond Proceeds		1,206,805
Total Capital Projects Fund		1,206,805
Other Governmental Funds:		
Special Revenue Funds:		
Montpelier Events Fund - Donations		7,540
Montpelier Events Fund - Grants		31
Total Montpelier Events Fund		7,571
Montpelier Foundation - Donations		162,651
Total Special Revenue Funds		170,222
Permanent Funds:		
Expendable Cemetery Trust		414,168
Total		414,168
Total Other Governmental Funds		584,390
Total Restricted Fund Balances - Governmental Funds	$	2,194,279

(continued)

4. Detailed Notes on All Funds (continued)

4.i. Restricted, Committed and Assigned Fund Balances/Net Position (continued)

The committed fund balances/net position of the City as of June 30, 2017 consisted of the following:

		Balance June 30, 2017
Governmental Funds:		
Major Funds:		
General Fund:		
Committed for Fire Revenue Reserve	$	1,782
Committed for Justice Center Revolving Loan		4,632
Committed for Bridge Maintenance		5,000
Committed for Conservation Commission		8,626
Committed for Health Reimbursement Arrangement		119,700
Total General Fund		139,740
Community Development Fund:		
Committed for MBL Program		51,764
Committed for HPG Program		151,546
Committed for Community Development Program		55,556
Total Community Development Fund		258,866
Capital Projects Fund:		
Committed for Future Projects		683,978
Committed for Flood Mitigation-Phase II Project		258,347
Total Capital Projects Fund		942,325
Other Governmental Funds:		
Special Revenue Funds:		
Committed for Montpelier Park Commission		52,185
Committed for Montpelier Events Fund		31,807
Committed for Conservation Fund		39,019
Committed for Montpelier Housing Trust Fund		166,594
Committed for Recreation Fund		474,348
Committed for Senior Center Fund		302,464
Total Special Revenue Funds		1,066,417
Total Committed Fund Balances - Governmental Funds	$	2,407,348

The negative unassigned fund balance of $172,420 in the Capital Projects Fund is a result of $129,333 of Northfield Street reconstruction expenses to be paid with bond proceeds in fiscal year 2018, $25,139 of police equipment expenses and $17,948 of Montpelier Artsynergy project grant match expenses which will be funded from future appropriated capital funds.

(continued)

4. Detailed Notes on All Funds (continued)

4.i. Restricted Net Position

The restricted net position of the City (government-wide statements) as of June 30, 2017 consisted of the following:

Governmental Activities:		
Restricted by State Statute - Impact Fees	$	15,614
Restricted by State Statute – Other		67,441
Restricted by Donors		178,772
Restricted by Trust Agreements - Non-Expendable		515,813
Restricted by Trust Agreements - Expendable		414,168
Restricted by Community Development Loan/Grant Agreements		1,302,770
Total Governmental Activities:		2,494,578
Business-Type Activities:		
Restricted by Impact Fees Statute		2,417
Total Business-Type Activities		2,417
Total Restricted Net Position	$	2,496,995

4.j. Special Item –Transfer of Recreation Department Fund from Montpelier School District

Special items are transactions that are either unusual in nature or infrequent in occurrence and under the control of management. Effective July 1, 2016, all the assets and any related liabilities of the Recreational Fund were transferred from the School System to the City of Montpelier. This transaction is recorded as a special item. The assets transferred included cash and receivables less payables and accrued salaries and benefits of $386,000 plus capital assets with a net book value of $303,756 less long term debt of $169,050 and less accrued compensation absences of $24,762. The net transfer on the fund financial statements was $386,000 and the net transfer on the government wide financial statements was $495,944.

4.k. Tax Abatements Agreements

The State of Vermont operates a Current Use Program and enters into tax abatement agreements directly with landowners. Enrolled landowners are required to manage their land in accordance with an approved plan, and the land is subject to a lien to recover taxes abated if the land is ever developed. In exchange, the landowners receive a reduction in assessed value on their property tax bills, which results in a reduction of property tax revenue to the City. In accordance with 32 V.S.A § 3760, the State of Vermont limits the total loss of revenue to zero by providing the City with a Hold Harmless payment in the following year that is equivalent to the taxes previously foregone. For fiscal year 2017, the City received $28,200 in property taxes that were foregone as a result of the Current Use Program.

The City Council adopted a tax stabilization policy in January 2003 under the provisions of 24 V.S.A. § 2741. In September of 2011 (as amended in March 2013), City Council approved a stabilization contract with Connor Brothers Stonecutter, LLC for property located at 575 Stonecutters Way. The agreement required improvements to sidewalks and lighting, construction of a property with an assessed value in excess of $500,000.00, an increase the number of full-time equivalent jobs by at least 25 at a livable wage for the term of the agreement and other terms. In exchange, the City grants a 50% reduction in the assessed value of the property as it applies to calculating the municipal portion (non-education) of property taxes for a term of 10 years expiring June 30, 2023. For fiscal year 2017, $12,538 in municipal property taxes were abated under this agreement.

(continued)

5. Other Information

5.a. Pension Plan -VMERS

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

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A Chapter 125. The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees, consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives – one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

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

Summary of System Provisions

Membership is open to all full time employees of participating municipalities. The municipality elects coverage under Groups A, B, C, or D. The City only has Group B and C members.

Creditable service is service as a member plus purchased service.

(continued)

5. Other Information (continued)

5.a. Pension Plan – VMERS (continued)

Benefits provided and contributions

	Group A	Group B	Group C	Group D
Avg Final Compensation (AFC)	Average annual compensation during highest 5 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 2 consecutive years
Service Retirement Allowance				
Eligibility	Earlier of age 65 with 5 years of service or age 55 with 35 years of service	Earlier of age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Amount	1.4% of AFC times service	1.7% of AFC times service as Group B member plus percentage earned as a Group A member times AFC	2.5% of AFC times service as Group C member plus percentage earned as a Group A or B member times AFC	2.5% of AFC times service as Group D member plus percentage earned as a Group A, B, or C member times AFC
Maximum Benefit	60% of AFC, including portion of allowance provided by member contributions		50% of AFC, including portion of allowance provided by member contributions	
Early Retirement Allowance				
Eligibility	Age 55 with 5 years of service		n/a	Age 50 with 20 years of service
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age		n/a	Normal allowance based on service and AFC at early retirement, without reduction
Vested Retirement Allowance				
Eligibility	5 years of service	5 years of service	5 years of service	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 CPI, subject to the limits on "Post-Retirement Adjustments" described below.			
Disability Retirement Allowance				
Eligibility	5 years of service and disability as determined by Retirement Board			
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.			
Death Benefit				
Eligibility	After 5 years of service	After 5 years of service	After 5 years of service	After 5 years of service
Amount	Reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of the date of death.			70% of the unreduced accrued benefit plus children's benefit
Optional Benefit and Death after Retirement	Lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contributions guarantee.			Lifetime allowance or 70% contingent annuitant option with no reduction
Refund of Contribution	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.			
Post-Retirement Adjustments	Allowance in payment for at least one year, increased on each January 1 by one-half of the percentage increase in CPI but not more than the following percentage:			
	2%	3%	3%	3%
Member Contributions	2.5% effective 1/1/00	4.875% effective 7/1/15	10% effective 1/1/16	11.25% eff. 7/1/14 and 11.35% eff. 7/1/16
Employer Contributions	4%	5.5% effective 7/1/16	7.25% effective 1/1/16	9.85% effective 7/1/16
Retirement Stipend	$25 per month payable at the option of the Board of Retirees			

(continued)

5. Other Information (continued)

5.b. Property Taxes

Property taxes attach as an enforceable lien on property as of April 1. Taxes are levied on June 15 and are payable in four installments on August 15, November 15, February 15 and May 15. The City bills and collects its own property taxes and also taxes for the School District, Cemetery and education taxes for the State of Vermont. City property tax revenues are recognized when levied to the extent they result in current receivables.

The tax rate for fiscal year 2016-2017 was as follows:

		Residential		Non Residential
City, Cemetery and Outside Agencies	$	1.0299	$	1.0299
State Education Tax		1.6254		1.6114
Local Tax Agreements		0.0008		0.0008
Water/Sewer Benefit Charge		0.0900		0.0900
Total	$	2.7461	$	2.7321

5.c. Risk Management

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

In addition, the City of Montpelier, Vermont is a member of the Vermont League of Cities and Town's Employment Resource and Benefits Trust, Inc.(VERB). This is the new name of the recently merged VLCT Health Trust and Unemployment Insurance Trust. The VERB Trust is a nonprofit corporation that continues to provide all of the services that its two predecessor trusts offered in 2014: unemployment insurance; health insurance consultation for all groups and health insurance for large groups; dental coverage; vision coverage; group life; long-term disability, and short-term disability insurances; optional additional life insurance plans for employees to purchase at group rates; and Health Advocate's Core Advocacy services. The trust is owned by the participating members. VERB underwriting and rate setting policies have been established after consultation with actuaries. The agreement does not permit the VERB Trust to make additional assessments to its members.

5.d. Commitments

Parking Lot Leases

The City leases four different parking lots around Montpelier for approximately $118,091 per year. All are cancelable by the City. The City is responsible for the repair, maintenance and upkeep of the parking lots.

(continued)

5. Other Information (continued)
5.d. Commitments (continued)
Montpelier Fire District
The City and the Montpelier Fire District have an inter-local agreement that requires the City to pay approximately $40,000 annually out of the Water Department revenues to the District. These payments entitle the City to integrate the improvements in the City's public water supply system and receive benefit of the improvements. This agreement shall remain in effect for as long as the Fire District has outstanding unpaid bonds issued to finance construction of the improvements.

Operating Leases
The City has five 60-month leases for copiers with a monthly payment of $169.70 ending in September 2017, $296 ending in March 2018, $76.20 ending in June 2018, $108 ending in July 2018 and $661 ending in October 2020. A new 60 month copier lease to replace expiring leases above was signed with payments of $384 starting in November 2018. The City also has a 60 month lease on a postage meter at $136 ending in February 2022. The lease expense for the year ended June 30, 2017 was $17,129.

The minimum lease payments are as follows:

2018	$ 18,016
2019	14,280
2020	14,172
2021	8,884
2022	5,696
2023	1,536
	$ 62,584

Solar Group Net Metering Agreements
Over the past three years, the City signed three "Solar Group Net Metering Agreements". The terms of the agreements are 20 years with two (2) additional 5 year extensions, if elected by the City. The system owner has constructed three arrays of photovoltaic panels in three different locations with an estimated annual output of 1.4 million kilowatt hours of electricity (kWh) allocated to the City. The systems became operational between May 2016 and January 2017. Each agreement is a commitment to pay the System owner a fee (service price) of 85% of the net metering credit value attributable to output from the system that is allocated to the City's meters. The net metering credit value will be between $.15 to $.25 per kWh. The initial service price of all systems is $18,980 monthly, provided, however, that on the one year anniversary date of the service commencement date, and on each annual anniversary thereafter, the Parties shall agree to change the estimated monthly service price for the next twelve months of the term based on the parties good faith estimate of the average monthly actual service price for such twelve (12) month period. One of the agreements (Log Road) has a purchase option which can be exercised by the City in year 7 at the fair market value as determined by a mutually agreed upon independent appraiser.

(continued)

5. Other Information (continued)

5.e. Contingency – Health Care Benefits

Since January 1, 2012, the City has offered a Blue Cross Blue Shield of Vermont high deductible health insurance plan with an employer funded Health Reimbursement Arrangement (HRA) to assist employees in paying their deductible costs. All eligible employees who choose to participate are enrolled in BlueCross BlueShield's CDHP(Consumer Directed Health Plan) Blue plan with a $4,000 single and $8,000 two person/family deductible.. The City is responsible for the first $3,500 of the maximum out-of-pocket health expenses for the single person plan. The City is responsible for the first $7,000 of the maximum out-of-pocket health expenses of two person and family plans. In the first six years, the actual use of the City's HRA funding was below the budgeted 65%. Based on lower than budgeted employee HRA use over the five years, a committed fund has been established to offset future HRA overages. The balance of the HRA committed fund balance at June 30, 2017 is $119,700.

When budgeting for the 2018 employee health insurance program costs, the City projected a use of 70% of the City's potential out-of-pocket funding obligation. If all employees used 100% of the City's out-of-pocket funding, health insurance costs would exceed the budgeted cost by an estimated $225,400. The risk of this overage is low based on the first six years' HRA experience and the funds available in the reserve fund.

5.f. Subsequent Events

Subsequent to year end, the City issued additional debt as follows:

Description	Amount	Interest Rate	Purpose
Tax anticipation note	$1,750,000	2.80%	General Operating Short Term Funding-Matures on June 30, 2018
Vermont Drinking Water Revolving Loan Fund	$2,049,845	2.00%	Northfield Street Reconstruction
Vermont Clean Water Revolving Loan Fund	$1,850,155	3.00%	Northfield Street Reconstruction

The City has evaluated subsequent events through February 2, 2018, the date on which the financial statements were available to be issued.

CITY OF MONTPELIER, VERMONT
Combining and Individual Fund Balance Sheet
Other Governmental Funds
June 30, 2017

	Special Revenue Funds								Permanent Funds				
	Green Mount Cemetery Fund	Montpelier Parks Commission Fund	Montpelier Events Fund	Conservation Fund	Montpelier Foundation Fund	Montpelier Housing Trust Fund	Montpelier Recreation Fund	Montpelier Senior Citizens Fund	George Blanchard Trust Fund	Non-Expendable Cemetery Trust Fund	Hubbard Park Trust Fund	Expendable Cemetery Trust Fund	Total Other Governmental Funds
Assets:													
Cash	$ 0	$ 0	$ 0	$ 0	$ 38,067	$ 0	$ 50	$ 131,904	$ 0	$ 0	$ 0	$ 0	$ 170,021
Investments	1,997	0	0	0	124,792	0	0	412,943	79,775	835,171	15,715	0	1,470,393
Receivables	10,203	12,033	0	0	0	0	22,910	2,954	0	0	0	0	48,100
Loans receivable	0	0	0	0	0	329,000	0	0	0	0	0	0	329,000
Prepaid Expenses	0	0	0	0	0	0	750	0	0	0	0	0	750
Due from other funds	0	51,229	41,878	39,019	0	166,594	480,063	0	0	0	0	414,168	1,192,951
Total assets	$ 12,200	$ 63,262	$ 41,878	$ 39,019	$ 162,859	$ 495,594	$ 503,773	$ 547,801	$ 79,775	$ 835,171	$ 15,715	$ 414,168	$ 3,211,215
Liabilities, deferred inflows of resources, and fund balances													
Liabilities:													
Accounts payable	$ 5,909	$ 2,899	$ 2,500	$ 0	$ 0	$ 0	$ 16,142	$ 24,941	$ 0	$ 0	$ 43	$ 0	$ 52,434
Accrued payroll and related expenses	1,441	1,656	0	0	0	0	12,033	1,969	0	0	0	0	17,099
Unearned grants	0	2,672	0	0	0	0	0	0	0	0	0	0	2,672
Unearned fees and charges for services	0	3,850	0	0	0	0	500	48,914	0	0	0	0	53,264
Interfund loans payable	0	0	0	0	0	0	0	136,543	0	0	0	0	136,543
Due to other funds	9,646	0	0	0	208	0	0	32,970	0	414,252	553	0	457,629
Total liabilities	16,996	11,077	2,500	0	208	0	28,675	245,337	0	414,252	596	0	719,641
Deferred inflows of resources:													
Unavailable revenue-loans receivable	0	0	0	0	0	329,000	0	0	0	0	0	0	329,000
Total deferred inflows of resources	0	0	0	0	0	329,000	0	0	0	0	0	0	329,000
Fund balances:													
Unspendable	0	0	0	0	0	0	750	0	79,775	420,919	15,119	0	516,563
Restricted	0	0	7,571	0	162,651	0	0	0	0	0	0	414,168	584,390
Committed	0	52,185	31,807	39,019	0	166,594	474,348	302,464	0	0	0	0	1,066,417
Unassigned	(4,796)	0	0	0	0	0	0	0	0	0	0	0	(4,796)
Total fund balances	(4,796)	52,185	39,378	39,019	162,651	166,594	475,098	302,464	79,775	420,919	15,119	414,168	2,162,574
Total liabilities, deferred inflows of resources, and fund balances	$ 12,200	$ 63,262	$ 41,878	$ 39,019	$ 162,859	$ 495,594	$ 503,773	$ 547,801	$ 79,775	$ 835,171	$ 15,715	$ 414,168	$ 3,211,215

CITY OF MONTPELIER, VERMONT
Combining and Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds								Permanent Funds				
	Green Mount Cemetery Fund	Montpelier Parks Commission Fund	Montpelier Events Fund	Conservation Fund	Montpelier Foundation Fund	Montpelier Housing Trust Fund	Montpelier Recreation Fund	Montpelier Senior Citizens Fund	George Blanchard Trust Fund	Non-Expendable Cemetery Trust Fund	Hubbard Park Trust Fund	Expendable Cemetery Trust Fund	Total Other Governmental Funds
Revenues:													
Intergovernmental	$ 0	$ 19,402	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,000	$ 0	$ 0	$ 0	$ 0	$ 34,402
Fees and charges for services	29,900	0	0	(245)	0	0	305,311	146,360	0	11,710	0	0	493,036
Investment income (loss)	280	0	0	1,063	12,907	4,537	4	40,674	5,960	49,950	1,059	0	116,434
Contributions and private grants	0	1,805	3,870	0	35,200	0	0	146,269	0	0	0	0	187,144
Rents and commissions	0	13,200	0	0	0	0	0	5,047	0	0	0	0	18,247
Loan principal repayments	0	0	0	0	0	15,000	0	0	0	0	0	0	15,000
Other revenues	0	5,974	2,030	0	0	0	9,114	7,618	0	0	0	0	24,736
Total revenues	30,180	40,381	5,900	818	48,107	19,537	314,429	360,968	5,960	61,660	1,059	0	888,999
Expenditures:													
Culture and recreation	0	192,374	17,815	0	0	0	749,118	422,783	0	0	0	0	1,382,090
Community development	0	0	0	0	157	15,000	0	0	0	0	0	0	15,157
Cemetery	194,944	0	0	0	0	0	0	0	0	0	0	0	194,944
Capital Outlay:													
Building Improvements and equipment	0	0	0	0	0	0	0	131,254	0	0	0	0	131,254
Debt service - interest	0	2,275	0	0	0	0	10,990	9,159	0	0	0	0	22,424
Total expenditures	194,944	194,649	17,815	0	157	15,000	760,108	563,196	0	0	0	0	1,745,869
Excess (deficiency) of revenues over expenditures	(164,764)	(154,268)	(11,915)	818	47,950	4,537	(445,679)	(202,228)	5,960	61,660	1,059	0	(856,870)
Other financing sources (uses):													
Transfers in	151,878	172,175	31,750	0	0	21,000	534,777	128,107	0	0	0	49,950	1,089,637
Transfers out	0	0	0	0	0	0	0	0	0	(49,950)	(560)	(30,000)	(80,510)
Total other financing sources (uses)	151,878	172,175	31,750	0	0	21,000	534,777	128,107	0	(49,950)	(560)	19,950	1,009,127
Net change in fund balance before special item	(12,886)	17,907	19,835	818	47,950	25,537	89,098	(74,121)	5,960	11,710	499	19,950	152,257
Special item:													
Transfer from Montpelier School District	0	0	0	0	0	0	386,000	0	0	0	0	0	386,000
Net change in fund balance	(12,886)	17,907	19,835	818	47,950	25,537	475,098	(74,121)	5,960	11,710	499	19,950	538,257
Fund balance - July 1, 2016	8,090	34,278	19,543	38,201	114,701	141,057	0	376,585	73,815	409,209	14,620	394,218	1,624,317
Fund balance - June 30, 2017	$ (4,796)	$ 52,185	$ 39,378	$ 39,019	$ 162,651	$ 166,594	$ 475,098	$ 302,464	$ 79,775	$ 420,919	$ 15,119	$ 414,168	$ 2,162,574

CITY OF MONTPELIER, VERMONT
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
AS OF MEASUREMENT DATE JUNE 30

	2016	2015	2014
District's proportion of the net pension liability (asset)	3.0152%	2.8399%	2.9832%
District's proportionate share of the net pension liability (asset)	$3,880,423	$ 2,189,455	$ 272,264
District's covered-employee payroll	$6,535,724	$ 5,882,736	$ 5,935,366
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	59.37%	37.22%	4.59%
Plan fiduciary net position as a percentage of the total pension liability	80.95%	87.42%	98.32%

CITY OF MONTPELIER, VERMONT
SCHEDULE OF CITY'S CONTRIBUTIONS
VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
YEARS ENDED JUNE 30

	2017	2016	2015	2014	2013
Contractually required contributions	$ 478,959	$ 458,261	$ 396,977	$ 384,812	$ 374,544
Contributions in relation to the contractually required contribution	(478,959)	(458,261)	(396,977)	(384,812)	(374,544)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0
District's covered-employee payroll	$6,796,559	$ 6,535,724	$ 5,882,736	$5,935,366	$6,210,176
Contributions as a percentage of covered-employee payroll	7.047%	7.012%	6.748%	6.483%	6.031%

CITY COUNCIL Agenda Item #18-090
Date: May 14, 2018
Consent __ Discussion _X_ Time Sensitive ____
(outlined below)

SUBJECT: District 2 Vacancy

SUBMITTING DEPARTMENT: City Manager

RECOMMENDED ACTION: Determine how Council will appoint someone to the vacant District 2 seat.

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good governance

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: City Charter § 303. VACANCY IN OFFICE OF COUNCIL MEMBER
A vacancy on the City Council shall occur upon the death, removal from the district, inability to serve, or resignation of a Council member. A vacancy in the office of Council member with more than 90 days of unexpired term remaining shall be filled by the remaining members of the City Council. At the next annual meeting of the City, the unexpired term of the office shall be filled by election for the balance of the unexpired term. The Council may remove a Council member who has unexcused absences at four or more consecutive Council meetings upon approval of two-thirds of the Council.

BACKGROUND INFORMATION: With Mayor Watson's election, her District 2 council seat is now vacated.

SUPPORTING DOCUMENTS: N/A

INTERESTED PARTIES: City Council, Public

CITY MANAGER'S APPROVAL:

CITY COUNCIL Agenda Item #18-091
Date: May 14, 2018
Consent __ Discussion _X_ Time Sensitive ____
(outlined below)

SUBJECT: City Councilor Orientation/Information

SUBMITTING DEPARTMENT: City Manager

RECOMMENDED ACTION: Discuss City Council operations, administrative procedures, and schedule site and visits.

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good governance

EXPENDITURE REQUIRED: N/A

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: N/A

BACKGROUND INFORMATION: On March 6, 2018, the City elected a new mayor and two new City Councilors.

SUPPORTING DOCUMENTS: City Council Handbook to be distributed at meeting.

INTERESTED PARTIES: City Council

CITY MANAGER'S APPROVAL:

City of Montpelier
vermont

America's Small Town Capital

Mayor Anne Watson

City Council Members:

Dona Bate
Conor Casey
Ashley Hill
Glen Hutcheson
Rosie Krueger
Vacant

William Fraser,
City Manager

Sue Allen,
Assistant City Manager

MEMORANDUM

To: Mayor Watson & City Council Members
From: William Fraser, City Manager
Re: City Council Orientation
Date: March 13, 2018

As we begin with our newly reconstituted City Council, I'd like to outline some tools for providing information to all. This will help orient new members (and perhaps re-orient existing members).

Documents:

- **Council Handbook** – City staff has compiled a handbook with a large variety of information. The book is intended to be a year long resource for you as various issues arise. We are always interested in hearing whether there is additional information you would like included (for instance, we added a map of city owned property this year based on a council inquiry) or if there are items you feel are not necessary (for instance, there are multiple documents pertaining to the open meeting law – are they all needed?)

- **City Charter** – The City Charter is our governing document and is an act of the legislature. It is available on line but we are happy to provide a written copy for any of you.

- **Budget Book** – The FY19 Approved Budget Book will be prepared and distributed soon. It contains a lot of information about our operations and financial allocations.

- **Annual Report** – The Annual Report contains a wide range of information about the city and local agencies. Some of it is duplicated in the Budget book but this is still an important document. We have hard copies for all of you.

- **Department Update Memo** – Staff has prepared a memo outlining current activities, projects, demands and challenges for each department. It is being sent to you along with this memo. This is not a permanent document and is updated once or twice a year.

- **Weekly Report** – Staff prepares a weekly report of various activities and issues. This typically sent electronically on Friday afternoons. Council agendas and related documents are usually sent at the same time.

- **Other** – The above contain key operating information. There are many more resources with more in depth information on specific topics. Examples include the City's Master Plan, the Economic Development Strategic Plan, the Stormwater Master Plan and the Montpelier in Motion plan.

Agenda Updates:

In addition to written material, we have occasionally conducted department updates as agenda items. Given the opportunity for orientation, I recommend that we include a different department on each agenda. We would start with the largest departments while early agendas are light and move through to the smaller operations when we have busier evenings.

These overviews would include:

- Description of the services provided
- Staffing outline
- Budget summary
- Current issues and challenges
- Future needs
- General Q & A/discussion about the department.

Site Visits/Tours:

It's always helpful for Council members to see as many of the city facilities as possible. While you don't directly manage the operations, you can see firsthand the scope and range of areas for which the city is responsible. Arranging these tours has sometimes been a challenge in the past.

Facilities to potentially visit:

- City Hall
- Police Station (including dispatch center)
- Fire/EMS Station

- Public Works Garage and grounds
- Water Resource Recovery (Wastewater) Facility – WRRF
- Water Treatment Plan – WTP
- Senior Center
- Recreation Center
- Recreation Fields – Elm Street (including pool) & Dog River
- Parks

One year we arranged for small bus transportation and conducted these as a series of visits as a full group. I believe we held these in early summer evenings when weather was good and there was ample daylight.

In addition to site visits, you are able to do a police patrol ride along and an evening/overnight at the fire station.

CITY MANAGER

William Fraser

City Manager, as the chief administrative officer of the city, is responsible for day-to-day operations of the city, advising the Council on public policy, and ensuring that their policies are carried out in a professional manner.

Executive Assistant Jamie Granfield and Assistant City Manager Sue Allen report to the City Manager.

Highlights from 2018:

- Smooth transition in the hiring of new Assistant City Manager and Executive Assistant.
- Hosted City Council Retreat.
- Helped Council established an extensive, ambitious calendar of goal initiatives; tracked progress
- Made substantial progress on the 1 Taylor Street project; secured P&S on Mowatt property, preparing for Spring groundbreaking on project.
- Worked with Council and others to expand housing options at 1 Taylor, the French Block, 250 Main, Barre Street, and elsewhere.
- Worked with Council and others to spearhead the Caledonia Spirits projects.
- Coordinated TIF review.
- Secured easements on Heney, Jacobs and Bashara properties for downtown projects.

Plans for 2019:

- Continue to keep pressure on projects including 1 Taylor Street, Caledonia Spirits, housing and other economic development.
- Develop, track and ensure progress on new Council goals.
- Focus on policy consistency, staff accuracy and performance tracking.
- Conduct a strategic planning process with Council which includes performance tracking and community surveying.
- Improve audio system in the Memorial Room/Council Chambers.

Contribution to major Council Goals:

- Balanced budget, approved by voters
- New housing
- Continued work towared high performance organization
- Implementing Community Services Plan
- Implemented Project Safe Catch
- Assisted in adoption of zoning and Master Plan
- Finalize Mowatt real estate transaction

Potential opportunities and challenges:

- TIF presents development opportunities for the downtown and growth center.
- Conversations regarding Sabins Pasture and “The Pit” have taken on a more focused tone, although it’s not clear if that will continue.
- 1 Taylor project is now on a fast track, and will most likely prompt additional development in the downtown.
- The City continues to face infrastructure challenges such as the Northfield Street work.
- State demands and environmental for stormwater improvements continue.
- Managing the Berlin Pond drinking water source.
- Balancing goals, priorities and essential services with available resources.

Montpelier Community Justice Center

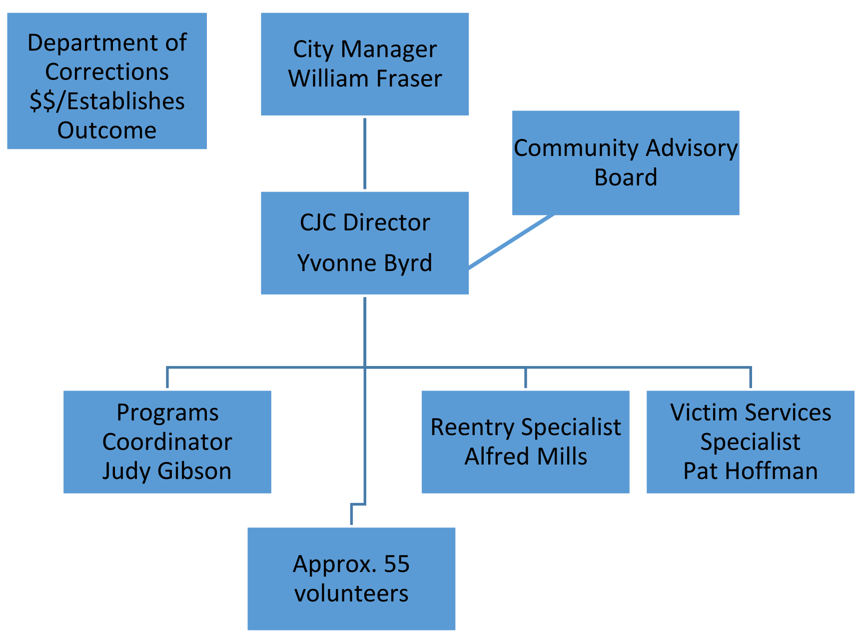
Director Yvonne Byrd

The Community Justice promotes the well-being of the community through application of restorative principles and practices – proactively and reactively to mitigate effects of conflict and crime

Service Areas

- Victim Outreach
- Conflict Assistance
- Restorative Justice
- COSAs for Reentry
- Classes, Workshops and Forums
- Support to other City departments & schools

Organization Chart



Highlights from FY18

- Increased number of police referrals for restorative justice response to low level crime, with a successful completion rate of over 90%.
- Continued increasing number of volunteers, and thus, direct community involvement in supporting better outcomes for people affected by and those responsible for crime
- Began supporting a newly formed group of Washington County educators, organized by Montpelier Public Schools staff person, to promote the growth of restorative practices in schools
- Received grant to replicate MCJC's Parenting with Respect class
- Began training City employees in conflict management skills that enhance customer service
- Facilitated well-attended public forum on racial justice
- Community Advisory Board completed new five-year strategic plan

Contribution to Council goals

- Keep Montpelier affordable-> maintain or increase grant funding
- Maintain high performance-> Evaluations show high performance
- Public Safety-> will help organize and facilitate a public forum on drug addiction issues
- Use Restorative Justice ->embedded in daily operations; worked with others to incorporate RJ process for resolving dog ordinance violations
- Strengthen high performing organization – provide training to fellow employees in conflict management

Key issues, opportunities and/or challenges

- Working with schools to further develop use of restorative practices
- Recent legislation mandates an increase in the practice of diverting cases from prosecution, but failed to name CJC restorative justice programs as an option. This requires a legislative fix.
- MCJC will be hosting/facilitating a domestic violence accountability group

FY19 priorities

- Strong priority to maintain sufficient grant funding so that CJC is budget neutral

Community Services Department

1. Highlights from FY18
   a. Community Services: Transition to Integrated Community Services Department with increased collaboration, efficiencies, and shifts in staff roles

   b. Community Services: On-boarding of Americorps VISTA Resource Development member allowing for creation of volunteer management system and fundraising support.

   c. Community Services: Growth in overall programming and fundraising to meet demand for service

   d. Parks & Trees:
      i. Establishment of new summer festival (HOWL) and new bandstand in Hubbard Park that can now act as a picnic shelter.
      ii. Highest attendance ever at Enchanted Forest
      iii. Significant fall storm damage requiring a huge clean-up effort
      iv. Summer 2017 saw the most volunteer hours ever recorded
      v. Over 500 trees planted with the help from a NCCC crew and a watershed grant in what is hoped to be a innovative way to contain and control invasive plants

   e. Recreation:
      i. Summer camp growth
      ii. 55 Barre Street Feasibility Study and necessary repairs

   f. MSAC:
      i. FEAST senior nutrition program management transition
      ii. National Institute for Senior Center accreditation process
      iii. strategic planning

2. Contribution to Council goals
   a. Affordability
      i. Continue to seek efficiencies, savings, while leveraging staff efforts with major support from group and community volunteers
   b. Public Safety
      i. Continue all efforts to educate the public and curb drug abuse in our community, including expanding Project Safe Catch
      ii. Integrate support programs throughout city government
      iii. Identify cooling and warming centers for extreme temperature conditions

        iv. Explored ways to reduce dog related conflicts with working group and commission

    c. Quality of Life
        i. Develop a Healthy and Welcoming Community
        ii. Accessible Programs
        iii. Promote open space
        iv. Address dog concerns in a balanced manner
    d. Infrastructure
        i. Determine future of Rec Center / Community Center possibilities

3. Key issues, opportunities and/or challenges coming down the pike:
    a. Fundraising need has increased significantly, plus potential capital campaign for new facility on the horizon
    b. Increased demand for services has led to strain on staff and facility, which is partially addressed through an 8 hour increase in the Administrative Assistant position (from 3 to 4 days).
    c. Regionalization of customers and locations of programs
    d. Community Center and future of 55 Barre Street
    e. Possibility for new park lands (especially for unserved neighborhoods), addressing dog concerns, and exploring more multi-use trails in our park network.
    f. Developing a closer partnership with MHS.
    g. Recent tree inventory reveals a huge workload for Parks and Trees department to care for Montpelier's street trees

4. FY19 priorities:
    a. Focus on ensuring adequate facilities to meet community recreational needs, including possibility of new Community/Recreation Center project (will require staff time and resources)
    b. Continue to meet demand for high-quality, affordable programs promoting community health & wellness, recreation, socialization, learning and quality of life (potential need for increase in staff resources)
    c. Continue to enhance Community Services integration while looking for more ways to improve excellent services (will require staff time)

FINANCE DEPARTMENT

Director Todd Provencher

Upcoming Challenges:

- Accounting support for major infrastructure projects – Taylor Street, shared use path, Caledonia, TIF?
- Water Resource Recovery Facility financing, update to water/sewer master plan, development of rate structure to support upgrades.
- Changes to Affordable Care Act reporting? New tax law implications? Fire Union Contract
- Senior Staff Accountant retiring (primary contact for audit prep, financial statement preparation and grant management)

Upcoming Needs:

- Technology investments for data processing of accounts payable.
- Movement of more services to the cloud environment.
- More assistance from external auditors will be needed in financial statement preparation.
- New staff training

Council Goals: document future priorities – what is carrying forward from this year's Council goals?

A) Affordability: continue to look for areas of cost savings, more efficient practices and the best utilization of human resources.

B) Good Governance: Provide departments, City Manager and Council with quality information to make sound decisions.

C) Public Safety: Support departments in administrative functions for special events and develop cost sharing mechanisms with community partners.

D) Economic Development: Accounting support for existing and future development agreements.

E) Housing: Continue working with 1 Taylor Street development group and construction manager to maintain grant compliance and reporting requirements.

F) Infrastructure: Grant and financing administration.

G) Environment: Continue working toward with NetZero and MEAC, Development of a storm water utility fund

Finance Support of City Council Priorities, Policies & Ordinances: staff resource requirements & impacts

- ✓ Affordability: Continued time needs to be spent developing future budget data
- ✓ Housing: Ever increasing demand for project accounting and review, grant support and regulatory compliance per individual funding source requirements.
- ✓ Infrastructure: Increased CIP budgets are increasing the number of projects and transactions each year.
- ✓ TIF: Implementation, current staff capacity is limited.
- ✓ "Net Zero" Initiatives: Continue work with MEAC on energy use tracking, tracking mechanisms are currently in working draft forms. Staff time needed to resolve data collection methods to streamline approach.
- ✓ Storm Water Master Plan, creation of storm water fund to separately manage operating and infrastructure costs.
- ✓ Water & Sewer Master Plans: on-going…..aging infrastructure creating changes.

Accomplishments during the last 12 months

- Staff transitions, new staff accountant (1/2017), new HR manager (7/2017) and new finance director (10/2017)
- Replaced 1 FTE in IT with contracted service
- Improved payroll processing with new timesheets providing better information to employees and automating leave time import
- Continue to resolve water/sewer account issues to reduce the number of skipped or missed readings each quarter

Fire and Emergency Services

Fire Chief Robert Gowans

The mission of the Montpelier Fire and Emergency Service Department is the preservation of life, health, property and the environment for its residents and businesses at a reasonable and acceptable cost. We value the faith and trust of the community and will continually work to deserve that confidence through our conduct and accomplishments.

Budget Summary:

FY17 Budget	$1,926,041.00
Fy18 Budget	$ 1,992,306.00

Budget allows us to maintain staffing levels, training, equipment and vehicle maintenance, and continue to build a successful paramedic program within budget expectations.

Ambulance Revenue:

FY17 Call charges	$335,002.00
FY17 Contracts	$110,000.00
FY18 Budgeted	$375,00.00
FY18 Contracts	$114,134.00

Budget Challenges:

- Continue to build Paramedic program.
- Meeting training needs including state and federal recertification requirements.
- Replacement of aging equipment.
- Maintaining an aging fleet of vehicles.

On Going Activities:

- Continue to evaluate ambulance revenue including town contracts.
- Paramedics have developed an in house training and recertification program.
- Working with HR manager to update job descriptions and employee evaluation system.
- Two current FireFighters attending paramedic training.
- Implemented physical fitness plan, and continue job related injury awareness.
- On going updates to city's Continuity of Operations Plan.
- Participating in the Central Vt. Public Safety Authority.

- Developing a plan for needle disposal boxes. Boxes have been purchased and are getting installed.

Emerging Issues:

- Tower Truck replacement, the truck will be 20 years old in 2018. The assistance to firefighter grant program has recently adjusted their funding formulas and will only consider funding vehicles that are at least 25 years old.
- Preparing for, and responding to weather related events. Meeting with emergency managers around the state reviewing current plans. FEMA this week called this summer and fall weather the *New Normal*.

PLANNING DEPARTMENT

Director Mike Miller

Upcoming Challenges:

- Adjusting to the new zoning bylaws – updating application forms, educating boards and other departments on the new rules. Fixing any errors that may be found.
- Work load for the Building Inspector is not sustainable especially with new regulations passed by Council in previous fiscal year (Junk car ordinance and Public nuisance ordinance).
- Prioritizing work plan for 2018 (many items had been tabled while finalizing zoning and readopting the master plan, including E-911 ordinance and renumbering, loan fund reorganization, official map, historic design review regulations, beginning new chapters of City Plan).

Upcoming Needs:

- Office renovations – following repairs for mold issues in 2017, some small but meaningful improvements to the office are needed. Nothing fancy but space can be reorganized to be more efficient and look more professional.

Council Goals: document future priorities – what is carrying forward from this year's Council goals?

A) Affordability: continue to look for areas of cost savings, more efficient practices and the best utilization of human resources, explore grant opportunities to cover costs of some projects.

B) Good Governance: Maintain excellent public communications and improve areas of weakness like the planning pages on the website.

C) Public Safety: Expand E-911 compliance – new ordinance and then implementation of road numbering over time.

D) Economic Development: Develop toolkit and policies to increase capacity to support development. Formalize internal revolving loan fund.

E) Housing: Facilitate housing projects- Continue support of One Taylor, French Block, and other housing projects being discussed and or planned. Promote varieties of housing opportunities- address barriers to housing

F) Quality of Life: Improve parking including monitoring parking during 2018 and 19 downtown construction. Enhance sense of place- complete the public arts master plan. Promote open space by the adoption of an official map.

G) Environment: Implement Greening America's Capitals by selecting next GAC project and identifying funding opportunities.

<u>Planning Support of City Council Priorities, Policies & Ordinances: staff resource requirements & impacts</u>

- ✓ Affordability: Existing staff is sufficient to address
- ✓ Governance: With reductions in staff and increases in goals, some good housekeeping gets missed like updating the website with current project. Staff recognizes the importance of timely updates to the web. Statutory requirements like public notices take precedence and are kept up to date but other reviews and updates will be completed as time permits.
- ✓ Public Safety: Existing staff is sufficient to address
- ✓ Economic Development. The internal revolving loan fund is a priority and staff is sufficient to address.
- ✓ Housing: Support for housing will continue to be a priority. The workload of the building inspector to allow for prompt reviews and inspections will continue to be an issue in the new year. Ideally there should probably be a second inspector as long as the current run of big projects continues (Caledonia Spirits, French Block, One Taylor, Hampton Inn, Christ Church Housing(?), 250 Main Street(?))
- ✓ Quality of Life: Similar to housing, the addition of new Quality of Life ordinances like the junk car ordinance and public nuisance ordinance continue to put a strain on an already busy building inspector.
- ✓ Environment: Existing staff is sufficient to address this goal.

MONTPELIER POLICE DEPARTMENT
Police Chief Tony Facos

City of Montpelier

Budget Summary

- FY 17
  - Police (including SRO) $1,960,633
  - Communications $ 652,540
  - Parking $ 679,906
  - **Total** **$3,293,079**
- FY 18
  - Police (including SRO) $2,048,395
  - Communications $ 690,697
  - Parking $ 683,238
  - **Total** **$3,422,330**

City of Montpelier

How well are we doing?

- Evaluation of MPD's efforts comes from many sources: performance measures, data from RMS, outside agency and prosecutorial feedback, feedback from citizens, feedback from peer agencies
- Overall crime is down almost 4% from last year
- Agency performance and capability is high, despite limited resources

Performance Measures

- MPD officers handle more than 9,900 calls/incidents annually (more than 300 from the previous year with one less officer since June 2017)
- Dispatch handles over 12,000 calls which include police, fire and EMS calls
- Patrol conducted 2,456 traffic stops/traffic (45 DUI arrests)
- Below is a snapshot of some of other stats:
- 481 accidents
- More than 25 parades and non-permitted protests
- 298 public records requests
- 3-5 Facebook posts per week
- Conducted over 350 documented foot patrols and bike patrols
- Responded to 120 specific mental health calls
- Several community engagement activities including "Coffee with a Cop"
- 7 untimely death investigations

City of Montpelier

Budget Successes/Challenges

Successes

- Effective partnerships with WCMH, Justice for All, VTDTF, ATF, FBI, VSP, BCPD
- Montpelier recognized as "Best State Capital to Live" 2015 (smartasset.com) and "Safest Capital City 2016" (wallethub.com)
- Project Safe Catch remains cost neutral for MPD
- Maintained required and advanced training
- MPD continues to be a leader on mental health response
- MPD is a participant in the Washington County SIU

Challenges

- Impact of drug related crime a problem (the cost of addiction: roughly $35,000 to $70,000 annually to support a 5 to 10 bag a day habit in Central Vermont)
- Need for facilities management
- Police increased reliance on IT support
- Need a second detective
- Keeping-up with certification requirements, unfunded training mandates, anticipation of legislative issues that impact policing in Vermont
- Response preparation for, and prevention of mass killing incidents

Emerging Issues

- Unprecedented conflict between technology and the Constitution (absolute privacy issues) remains and is getting worse (dark web, encrypted communications apps etc.)
- Recruiting and retention of quality officers
- Competing budgetary interests with non-core government functions
- Increase demand on police resources due to societal issues from mental illness to drug addiction
- Mass killing events and terrorism—both domestic and international
- Continue to look towards the future of effective public safety: Regionalization
- Preparing current staff for a more culturally diverse future: Importance of understanding issues of bias and policing
- Officer safety concerns: fentanyl exposure, mental health, officer assaults,
- Addressing the public's expectation of near perfection with the realities of contemporary policing

What are we doing?

- Control crime: prevention, investigation, intelligence, problem solving, patrol (safe roads), community engagement, public safety education, emergency management, safe schools
- Work closely with VTDTF and regional and federal partners to be more effective with reducing drug related crime
- Project Safe Catch
- Application of President's Taskforce Report on 21st Century Policing
- Provide emergency dispatch for 18 communities
- Enforce parking regulations and maintain the parking infrastructure Maintenance of approximately 425 parking meters and 6 ticket kiosks in the City
- Support city events such as July 3rd, bike and running races, All Species Day, Farmers' Markets, etc.

Emerging Issues

- City Council goals that MPD will carryover into FY19:
  - Continuation of 21st Century Policing (6 pillars: trust and transparency, community policing, effective training and accountability, proper use of technology and data, crime reduction, and officer wellness)
  - Project Safe Catch—MPD will continue to address the opiate and crack cocaine problems through this police assisted addiction recovery initiative by partnering with our medical partners (CVSAS, WCMH, CVMC—ED), prevention (CVNDC), and enforcement (understanding this crisis is national level health problem with significant crime related issues)
  - Recognize the tax impact on residents given MPD is responsible for the safety and security of over 20,000 people
  - Need to be prepared for civil disobedience and other large group activities that continue to challenge the resources of MPD

Note Worthy Events

- Project Safe Catch was the first police assisted addiction recovery program of its type in Vermont. (Early data suggests significant decreases in burglary and robbery are linked t PSC)
- Identification and arrest of murder suspect in the killing of Marcus Austin (VSP became lead agency, supported by MPD, ATF, Washington County State's Attorney's Office, and US Marshals Service)
- MPDs handling and response to numerous protests, marches, and parades. Most notably the woman's march with approx. 25,000+ participants.

PUBLIC WORKS DEPARTMENT

Director Tom McArdle

Upcoming Challenges:

- Roads General Permit (Storm water): complete all recommended / required work.
- Bond Vote for WRRF upgrade and waste to energy project (Project Development).
- Infrastructure Bond Vote: Water & Sewer mains (balance resources: in-house construction and maintenance obligations)
- New Wastewater Discharge permit and CSO Rules incl. development of Long Term Control Plan (LTCP) and minimum controls.
- Managing 14 Grants: storm water, structures, roadway, bike and ped & CSO.
- Economic & Housing Development Support: Infrastructure assessment and design.
- City Owned Street Lights – aging infrastructure (new wiring & LED conversion)
- Complete Streets Implementation (on-going).
- Support wayfinding sign plan: project management and maintenance.
- Finalize ice jam management strategy – pending report due in March, 2018.
- Support One Taylor Street development / coordinate street reconstruction (ROW?)
- Fully Integrate Asset Management.
- Complete pavement condition index update (fall 2018) and sidewalk inventory with condition ratings.
- Resolve Barre Street / Main Street Intersection Design (re: bike path and new RR crossing).

Upcoming Needs:

- Engineering staff (1 FTE) to support existing and proposed work load (incl in FY18 budget)
- Sewer ordinance revisions (2); roof top disconnections and grease trap management.
- Facilities / Operations Manager for District Heat Operations to restore Assistant Director / City Engineer to primary responsibilities (0.25 FTE). Unmet need.
- Enhanced or reallocated funding for all storm water initiatives (CIP).
- Additional funding for Winooski East shared use path extension project (FY19 - see current estimate).
- Transition plan for traffic signal technicians due to pending retirements

Council Goals: document future priorities – what is carrying forward from this year's Council goals?

B) Energy Efficiency Improvements.
B) Maintain Excellent Services - high quality oriented department.
C) Water source protection plan: implement intake isolation zone, funding for future enhanced treatment if needed.
C) CSO Elimination – long-term control plan.
D) Facilitate Housing- policy on infrastructure support.
E) Montpelier in Motion – master plan implementation.
F) Improve downtown infrastructure - Paving and sidewalks projects and Way Finding plan.
G) Steady state infrastructure- Street & Utilities.

G) Facilities & Ground Maintenance.
H) Storm water plan implementation.

City Council Goals related to DPW:

Goal A: Keep Montpelier affordable for all residents.
- Continue to maintain infrastructure within the adopted budget.
- Keep user fees sustainable for Water/Sewer/ District Heat pays.

Goal B: Maintain excellent services.
- Fully integrate asset management (Beehive).
- Seek opportunities for efficiencies-(NetZero, FOG – waste to energy, buildings energy audit).

Goal C: Maintain a safe community.
- Compliance with New CSO Rules.
- Updated Water Source Protection Plan – implement isolation zone control.

Goal D: Create and maintain healthy environment for housing and economic growth.
- Working with planning and manager's office to develop infrastructure support plan.

Goal E: Maintain a healthy community for people.
- Continue to implement Montpelier in Motion.

Goal F: Maintain a vibrant downtown.
- Continue to maintain downtown amenities (benches, bike parking, planters).
- Support Montpelier Alive Initiatives (Wayfinding signs, etc.).

Goal G: Achieve a steady state for infrastructure maintenance and improvements, facilities, and equipment.
- Avg 70 PCI achieved.
- Maintain bike and pedestrian facilities (Montpelier in Motion).
- Continue water/sewer master plan projects.
- Taylor Street reconstruction.
- Begin construction of bike path projects

Goal H: Maintain a clean and healthy natural environment.
- Secure grants and complete design / construction of Storm Water Master Plan projects.
- Maintain high quality wastewater effluent.
- Continue work toward CSO elimination.

DPW Support of City Council Priorities, Policies & Ordinances: staff resource requirements & impacts

- ✓ TIF: planning, design support and construction management.
- ✓ Montpelier in Motion: project manager assigned and maintenance impacts.
- ✓ "Net Zero" Initiatives: Water Resource Recovery Facility (FOG), District Heat, etc.
- ✓ Storm Water Master Plan (Clean Water Act, Municipal Roads General Permit): planning, design and project management (6 active grants, 2 applications pending).
- ✓ Water & Sewer Master Plans: on-going…..aging infrastructure.
- ✓ Street Paving PCI goal: on-going…..progress to address deferred maintenance.
- ✓ Winter Operations: policy enacting event based on-street parking ban.
- ✓ Downtown Improvement District: DPW labor and equipment support.

✓ Parklets: Management staff.

Projects Completed 2017 Construction Season (FY17 & 18): Total Expenditure approximately $ 3,225,000 (CIP, Grants & Other Funds not including Class One Paving Project, Buildings, or Treatment Facilities)

- 1.1 Miles of Residential & Class 2 Streets Paved.
- 4.9 miles of Class 1 Streets Paved.
- 0.53 Miles of Asphalt Sidewalk Reconstruction (incl 520’ resurface).
- 500’ long sidewalk extension on Towne Hill Road.
- 0.77 Miles of Concrete Sidewalk Reconstruction.
- 69 Crosswalk Ramps Replaced for ADA Compliance
- 6 Tree Downtown Planting Pits constructed
- Harrison Avenue and Whittier Street & Utility Reconst
- Northfield Street Reconstruction (Phase 1).
- One stormwater and debris management system cons
- 1 Retaining Wall Constructed.
- 3 Bridge Maintenenace Projects Completed.
- 3.4 miles New Bike Lanes.
- Elm Street / Spring Street 4-way stop control.

<u>2018 Planned Construction Season Projects (FY18 & 19)</u>

- Completion of Class One Paving – Northfield Street, Taylor St incl. railroad crossing
- Bike Paths Extensions (2): Winooski East and Winooski West.
- Elm Street sidewalk extension (Poolside Drive – Ballfield Road).
- Taylor Street Reconstruction.
- Northfield Street Utilities & Reconstruction (phase 2).
- WRRF plant aging infrastructure and organics to energy.
- Cummings Street Bridge Reconstruction.
- Storm water system upgrades and replacements.
- FY19 Paving Program (1.6 miles: 4 Streets), Complete Harrison Avenue (top course) and Swimming Pool driveway. Preventive maintenance contract & River St shim.
- Water Main reconstruction (Lague Drive).
- Sewer Main Lining (streets to be determined).
- Montpelier in Motion (Sidewalks, crosswalk enhancements).
- Complete Speed Limit Studies: Berlin Street and upper Main Street.
- Manage 13 active grants with 2 more applications pending (storm water, CSO, roadway and structures).
- Caledonia Spirits development support projects (water line relocation, railroad crossing, sewer main extension).
- Crosswalk safety enhancement devices

CITY COUNCIL Agenda Item #18-092
Date: March 14, 2018
Consent ___ Discussion _X__ Time Sensitive ___
(outlined below)

SUBJECT: Goals Process and Schedule

SUBMITTING DEPARTMENT: City Manager

RECOMMENDED ACTION: Authorize the City Manager to retain a Municipal Strategic Planning Consultant and purchase related tracking software.

RELATED COUNCIL GOAL/PRIOR ACTION: Goal 2) Good Governance

EXPENDITURE REQUIRED: Estimated one time $15,000 - $20,000 for consultant. Estimated $20,000 for software installation with $10,000 annual fee.

SOURCE OF FUNDS: Re-allocation of current budget funds and/or fund balance.

LEGAL REQUIREMENTS: None

BACKGROUND INFORMATION: The City Council and Staff have annually established a series of goals, priorities and action steps. In recent years this document has grown to be very expansive and has been largely based on the previous year's list.

With three new council members, two council members with one year of service and a new Mayor, it's my professional opinion that the city is at a unique point in time. We have an opportunity to articulate a vision and direction which reflects the current Council's thinking and which includes the staff leadership team.

I recommend that we go beyond a meeting facilitator and engage a professional municipal strategic planning consultant. These people will lead us through discussions on governance (similar to the retreat work done last year) and a true planning process which results in manageable short and long term goals with steps for making progress.

The consultant will continue to work with staff to integrate the plan into software designed for this purpose. This will allow for regular updating on progress and a public interface for accountability. The consultant will also help staff create meaningful performance measures to track operational effectiveness and adherence to goals.

This effort will take some resources but, I believe, is important for creating a supported product, positive relationships between council and staff and clear policy direction.

This effort would be scheduled as soon as feasible after the new District 2 representative is appointed. Specific scheduling, of course, will depend on the consultant's availability and Council Member's schedules. It is likely that this will require two consecutive dates – possible an evening session for governance and preliminary work followed by a full length session for actual policy planning.

In future years, an updating of the policy aspects of the plan would be conducted but the full implementation work would not be necessary. We may consider some regular community surveying as a means of reviewing performance.

A less expensive process would be to conduct a governance retreat as was done in 2017 (although probably not as lengthy) and perform our own goals planning either with or without a facilitator. In that scenario, we should consider whether we would be properly positioned to take full advantage of available software options.

SUPPORTING DOCUMENTS: 2017-18 goals document

INTERESTED PARTIES: City Council. Staff Leadership team

CITY MANAGER'S APPROVAL:

(802)-223-9502, Telephone

39 Main Street,
Montpelier, Vt 05602
(802)-223-9519, Fax

www.montpelier-vt.org

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
A	**Affordability**	**Adopt budget within resources available**	Set funding levels and priorities	Early discussion about budget	Budget projections presentation	Finance	Workshop	Sept. 27, 2017	Establish budget process Budget projections presented
			Review Personnel Costs	Negotiate fair but contained collective bargaining agreements	Continue negotiations	City Manager, Finance		Oct. 2017	Update Council on Police negotiations
				Update staff/salary study	Report on current staffing, ideas to bring number below 100	City Manager, Finance		Sept. 27, 2017 Part of budget discussion	Suggestions to Council on Potential of cutting staff below 100
			Continue to seek efficiencies and savings	Secure grants; improve energy efficiency in city facilities.	Progress Reports to Council	All Depts.		On-going, starting in Dec. 2017	Updates to Council outlining Specific progress improving Efficiency in city buildings
		Keep tax rates and user fees sustainable	Establish long term sustainability target	Develop a 3-5 year budget plan	Agenda item for Council	City Manager Finance Council	time	Oct. 2017	Staff will update existing 5-year plan for Council discussion, with additional needed information.
		Seek new revenue sources	Decide whether to pursue local sales tax	Compile data on sales tax and a recommended plan for decision making; include outside input (chamber of commerce)	Report on data, potential process	City Manager		Oct. 11, 2017	Present local sales tax info And options to Council; Discuss tax options/action.

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
B	Good Governance	**Strengthen high performing organization**	Promote Leadership Values and Philosophy	Continue Staff leadership team model, encourage training, Council provides regular feedback to staff through City Manager.		City Manager, Council	None	Begin immediately, on-going	Document and report on staff training participation; Council is comfortable providing staff feedback.
		Maintain excellent public communications	Improve outreach	Improve website, Facebook and other social media; develop specific communications strategy for major projects, and plan for city depts. to communicate with public/Council. Obtain updated survey data	Work with all departments and Council. Conduct updated National Citizen Survey	Asst. City Manager, Interested Council Members Asst. City Manager	No financial obligation, but increased staff time. Already underway. $10,000, Contingent on FY 18 budget.	This has already begun: Web page improvements increased social media; but must be expanded. Oct. 25, 2017	Keep Council updated on changes, track Facebook and other social media interactions. Survey report to the Council. Discussion of next actions.
		Meet organizational needs	Update Personnel Plan	Meet to focus on personnel issues/concerns/ideas	Work with Pers. Plan committee	City Manager, HR	TBD	June 2018	Present Council with updated plan that suggests changes to ensure efficient, effective city government.
			Establishing a clearer, more directive evaluation process for city manager and Council	Create a formal process for both manager and council evaluation	Committee to draft proposed plan for Council approval	City Manager and 2 Council Members	None	Aug. 23, 2017	Evaluation process reported to Council; action taken
			Emphasize Employee Wellness	Continue wellness program	On-Going	Finance		On-going	Provide briefing for Council as desired.
			Implement asset management program	Provide status update and demonstration of the program to Council	Implementation of plan	DPW		Dec. 2017	Demonstration for Council

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
C	**Public Safety**	**Address Drug Issues proactively**	Continue all efforts to educate the public and curb drug abuse in our community, including expanding Project Safe Catch; Integrate support programs throughout city government	Re-emphasize and publicize Safe Catch (using last year's # as a base); Convene a public forum to discuss problems/alternatives Provide staff training in recognition of drug abuse and referral to treatment programs.	Provides stats ie overdoses; expand programs for families of addicts. Increase needle drop-boxes.	MPD, Community Services, State's Attorney, others	TBD	Planning gets underway in Nov. 2017; drug forum held in the Spring.	Public forum is held; Council is regularly updated on drug-related stats.
		Maintain Emergency Preparedness	Prepare in advance for Events, Marches, Street Closures and Protests	Provide summary of costs and resources needed at public events. Discuss whether costs can be assessed to participants.	Consider fee for Corp. Cup; list these costs as budget line item; include in event cost list.	Finance,MPD MFD,DPW	TBD	Currently collecting event costs, and reporting to Council. Decision is part of budgeting work.	Council to decide if a fee or other charges are appropriate. Staff will recommend.
			Maintain resiliency from Natural disasters	Complete Flood Mitigation Plan	Receive and review plan from consultant	DPW Council	None, recommended action might require costs (dam control?)	Flood plan is underway; expected as early as Aug.	Council will be briefed on plan, staff will recommend any action; Council discussion and action
		Improve Public Safety Capacity	Make decision on participation in Regional Public Safety Authority	Negotiations continue with additional communities for dispatch	Council will be briefed on final recommendation; decision on Ceding authority	Council reps MPD, MFD,City Manager,City reps	Unclear, that will be part of CVPSA report	November 2017	Council has asked for specific information, including cost impacts, of plan.

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
C (CONT.)	**Public Safety**		Update Continuity of Operations Plan (COOP) and conduct training on Plan.	Continue joint training with neighboring communities	Conduct Preparedness drill with Council	MPD, MFD, EMS	None	Council drill: Aug. 23, 2017	Safety plan and active drill for Council; staff
			Continue Paramedic program	Hire qualified paramedic staff as opportunities occur	Explore funding opportunities for training	Fire	Trans Funds	On-going	Update Council during budget discussions.
		Use Restorative Justice practices	Continue ordinance review and changes	Incorporate restorative justice language into ordinances and policies as opportunities arise.	Review all ordinance proposals	CJC,Manager, Council	N/A	On-going	Complete review, make language changes
		Maintain Safe facilities	Improve crosswalk safety Identify cooling and warming centers for extreme temperature conditions Expand E-911 compliance	Provide information on options and implement selected plan, enforce crosswalk parking Identify public locations where people can seek relief E911 sub-committee will research resources needed; brief full Council	Staff will make proposal for Council discussion and action Work with public/private groups to develop plan and publicize Develop a plan for expanding E911 compliance	DPW Council's MTIC MPD Community Service, MPD, With partners Planning, Small Council group	Unclear, that will be part of budget work and the proposal. No cost anticipated; services exist No cost anticipated; work already underway	Nov. 2017 Nov 2017 Subcommittee has been appointed. Report due by Nov. 1, 2017	Work is already started, but Council will be updated Present plan to Council, actively publicize centers Brief Council on suggested action to increase E911 compliance

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
D	**Economic Development**	**Enact responsible growth policies**	Adopt and implement zoning	Conduct hearings, make final changes and adopt	Council and Public Hearings	Planning Council		On-going	Council approval of zoning report
			Implement EDSP	Work with MDC Approve MOU with MDC Provide funding as per EDSP	MOU presented, being reviewed	MDC, City Manager, Council	$100,000 /yr for 5 years		Update Council Part of Council's budget work
			Master Plan	Decision on deadline Planning Commission to begin work Consider Net Zero finalist concepts	Need decision on deadline	Planning Council		July 26, 2017	Council sets process
			Develop internal toolkit and policies to increase capacity to support development	Create policy on infrastructure needs for development for council consideration Formalize internal revolving loan fund Recommendation on TIF implementation	Create policy Presentation on July 26	City Manager Planning MDC City Manager	$20,000 initially, another $30,000 if move forward, plus application and consultant fees	June 2018 July 26, 2017 proceed with consultant	For budget discussion Council kept updated on TIF plans, action might eventually be required
		Facilitate Economic Development opportunities	Support Existing businesses	NECI River St and Berlin St. area Community promotion Use DID	On-going	MDC Mont. Alive City Manager	Montpelier Alive	On-going	Council will be updated on a timely basis of progress/issues
			Provide support, coordination, review, contract assistance, communication to potential commercial projects	Mowatt Capitol Plaza Caledonia Spirits Actively recruiting new projects	On-Going	City Manager, MDC	Cost included in various Taylor Street pieces	Hoping to close Mowatt by end of August, working with Cap Plaza, Cal Spirits deals near completion. Will update Council	Keep Council up to date on progress.

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
E	**Housing**	**Facilitate Housing projects**	Continue support of One Taylor Street, French Block and other housing projects currently being discussed and/or planned.	Continue project assistance as needed; keep Council well-briefed moving forward.		City Manager, DPW, Planning, Partners including DEW, Downstreet	We are investing staff time, contracts break out costs. Vary on projects.	Pieces of the various projects might require Council approval; staff will provide information and keep Council informed.	Progress on project Update Council
			Support work with landowner on Sabins Pasture development plan	Help facilitate discussions with potential developers and land owners, neighbors, etc.	Meet with landowner, set up meetings with interested developers	City Manager MDC DPW	N/A	This is already underway. City Manager will keep the Council informed going forward. Hoping for solid progress by July 2018	Progress on project Update Council
		Promote varieties of housing opportunities	Complete housing strategic plan	Included in the Master Plan	Write Plan	Planning Housing Task Force	N/A	On-going	Complete and Council approval of plan
			Improve quality of rental housing	Discuss fee to expand inspection program, to ensure safer and healthier rental options.		Planning Housing Task Force	Expense would be determined, possibly ½-time inspector, funded with appropriate fee	Part of budget work that is scheduled to begin on Sept. 27, 2017	Decision by Council on whether to add and inspector, or improve process in another way.
			Address barriers to housing	Review sprinkler ordinance	Staff will review ordinance, make recommendation to Council	Fire; Planning	Cost impacts, if any, will be included in staff recommendation	March 2018	Council will consider and act on any staff recommendation.
				Review rehab programs for existing housing (this is a resource issue/CDBG?)		Planning Housing Task Force	Costs TBD	February 2018	Recommendation will be presented to the Council for action.
				Enact regulations and policies which support housing development	This is a key piece of zoning discussions	Council Planning		On-going	Council approval of zoning changes.

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
F	Quality of Life	**Improve downtown infrastructure**	One Taylor St	Right of Way obtained Final design of path and building Architectural and construction documents executed Option agreement signed/housing	Include action on Mowatt property, architectural design completion, etc.	City Manager Planning DPW		On-Going	City Manager will keep the Council updated on progress of this important project.
			Taylor St reconstruction and water quality improvements	Complete Project	This work is progressing	DPW	TBD	On-Going	Update Council
			Downtown Paving Project	Complete Project	On-Going	DPW		On-Going	Update Council
		Improve Parking	Complete Parking Plan	Plan to be integrated into Master Plan Look at city staff parking benefit Understand parking needs as related to development Feasibility analysis on rail initiative	Council members are meeting on this issue, and will look at parking issues in details.	City Manager Planning Council members	Bond Or Revised Capital Plan	Oct. 25, 2017 Run ads in paper two months prior	Council subcommittee reports progress/decisions? To full Council. Council will decide how to proceed.
		Provide Financial and Logistic Support for downtown	Continue DID	Review and approve DID budget		Council Mont. Alive		Budget work begins Sept. 27, 2017	This will be part of budget discussion.
			Fund Montpelier Alive	Review in budget	Part of budget work, which begins in Sept.	Council, Mont. Alive		Budget work begins Sept. 27, 2017	Decision by Council on funding Mont. Alive
		Enhance Sense of Place	Complete Art Master Plan	Complete and approve design Identify funding sources		Planning Montpelier Alive			Report to Council
			Wayfinding Sign Plan	Complete and approve design Identify funding sources	Mont. Alive is working on this; will update council	Mont. Alive; DPW	N/A	Oct. 2017	Report to Council on status.
			Institutionalize Parklet program	Adopt parklet ordinance	Council Action	City Manager	N/A	Aug. 23, 2017	Ordinance approved
		Develop a Healthy and Welcoming Community	Continue with pedestrian and bicycling initiatives	Implement Montpelier in Motion Plan, Complete Streets Plan Consider multi-use trail options	This work is on-going; Council will be kept up to speed.	Parks MTIC/REC	N/A	This is in process; Council will be briefed as this progresses.	Council will be briefed, action sought as needed, and appropriate plans implemented

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
F (CONT.)	**Quality of Life**		Accessible programs	Ensure Community Services programs are available to all ages, incomes and abilities	Staff will review scholarship/income issues, etc., to identify barriers.	Community Services	Review costs	Nov. 2017	Provide an update to Council of any barriers identified; action recommended.
				Complete ADA Transition Plan	Staff and ADA committee working toward compliance.	DPW City Manager ADA Committee	Funds earmarked for compliance	On-going	Regular updates on progress presented to Council.
				Consider gender neutral bathrooms in city buildings	Staff will research best practices; current status of buildings	Facilities Council	TBD	Jan. 2018	Report findings and recommendations to Council for approval
			Promote open space	Adopt Open Space Master Plan	Council needs to be briefed on plan	Conservation Commission	Costs, if any, will be included in plan		Council will be asked to discuss and act on plan.
				Adopt Official Map	Council needs briefing	Planning/ Planning Commission	N/A	2018	Act on Official Map
				Incremental improvement of Blanchard Park	Staff to prepare plan	Parks MPD	Costs will be part of plan	On-going	Report plan to Council; approval
				Create management plan for Stonewall Meadows Park	Staff to prepare plan	Parks	Part of plan	On-going	Report plan to Council; approval
			Address dog concerns in a balanced manner	Consider revised ordinance	For Council agenda	City Manager Parks	N/A	Sept. 13, 2017	Ordinance Action
				Consider creation of dog parks	Prepare plan, seek public input	Rec Parks	Cost will be included in plan	April 2018	Make a recommendation to Council

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
G	**Infrastructure**	**Complete Current Major Projects**	One Taylor St Taylor St. Reconstruction Shared Use Path (Winooski East Extension) Downtown repaving Northfield Street	On-Going	Construction 2018 2017-18 2018 2017 2017-18				City Manager will keep the Council updated on progress and changes to any projects in a timely manner.
		Fund/Implement CIP Maintenance	Complete projects Reference CIP plan with dates Full funding in budget	Review plan for sufficiency of funding for future needs	Bring streets to 70 PCI Update Council	CIP DPW	Funded CIP (update PCI index)	2019	Agenda item for Council
			Implement adopted water/sewer plan Implement equipment plan	Review plans for sufficiency of funding for future needs	Staff will review needs/funding/options	DPW CIP Council	TBD	Part of budget work to begin in Sept. 2017 On-going	Budget
		Consider new projects/initiatives	Establish process for project approval Determine future of Rec Center/ Community Center possibilities	Draft a project development plan Feasibility Study; Identify partners, gauge community support	CIP to consider RFP proposal	City Manager Community Services Planning	$40,000 CIP request	May 2018 July 2017 for RFP; longer timeline for study and eventual report to Council	Present to council for discussion/approval. Issue RFP for study, keep Council informed
		Address Facility needs in a coordinated manner	Consider facility maintenance and operational needs	Maintain buildings	Update on facilities manager position	City Manager DPW	$25,000 (manager's cost)	Maintenance is on-going Update Council in Dec. 2017	Update Council on maintenance, Council discussion of facilities manager position.
		Ensure that District Heat Montpelier is financially sound	**Pursue new customers**	Unitarian Church Capitol Plaza TD Bank	Grant funding MEAC	MEAC Council	N/A	This is already underway; Update council in Dec. 2017	Keep Council informed

2017-2018 City Council Goals

Reference Letter	Policy Goal	Key Strategies	FY18 Focus	FY18 Actions	Future Actions	Lead Agency	Future Resources Needed	Anticipated Council Review/Update	Deliverables
H	**Environment**	**Move toward Net Zero**	Continue progress with Municipal efforts	Track and report energy use Use revolving loan fund	MEAC report to Council; RFP issued to assess municipal building efficiency	Finance MEAC	Assessment will clarify what funds might be needed	Spring 2018	Council update; might have action item to expand efficiency work
		Provide Effective Storm Water management	Implement Stormwater Master Plan Continue focus on storm water management	Create a working group to implement Stormwater Master Plan and consider policy for private property Complete low cost/high impact recommendations Consider long term funding (utility?)	Review permit requirements in 2018	Council, DPW Conserv. Commission, CJC (support) CIP	Grants?	March 2018	Report progress to Council. Outline any action required.
		Assure Clean rivers and waterways	Implement CSO rules	Identify needs, projects. Develop cost estimates. Complete roof drain study	Prepare for long-range control plan Recommend implementation plan	DPW DPW	Costs being developed Grant	March 2018 June 2018	Report to Council Study completed, implementation plan presented to Council for discussion.
		Be as Energy Efficient as possible	Implement efficiency practices	Consider fuel switching, track vehicle miles and usage, review possible acquisition of hybrid and electric vehicles for city, review city vehicle idling	Consider charger installation increase (part of parking plan?) Document miles, review issues, idling data	Finance Police	TBD	April 2018	Update Council with data and information collected on transportation efficiency opportunities.
		Provide Clean Drinking water	Limit risk related to water source	Charter Change – continue with negotiation process	Discuss options going forward	DPW City Manager	Unclear	On-Going	Council action will be required
		Implement Greening America's Capitals	Evaluate concepts and selection for advancement	Taylor St reconstruction	Select next project; identify funding	Planning	TBD	May 2018	Present proposed 'next project' to Council.

CITY COUNCIL Agenda Item #18-093
Date: May 14, 2018
Consent ___ Discussion _X_ Time Sensitive ____
(outlined below)

SUBJECT: Councilor Committee Assignments

SUBMITTING DEPARTMENT: City Manager

RECOMMENDED ACTION: Select and approve committee assignments.

RELATED COUNCIL GOAL/PRIOR ACTION: B: Good governance

EXPENDITURE REQUIRED: None

SOURCE OF FUNDS: N/A

LEGAL REQUIREMENTS: N/A

BACKGROUND INFORMATION: Council members serve on various City committees. City Councilors choose committees on which to serve; these are not assigned.

SUPPORTING DOCUMENTS: Attached is a list of current committees and membership. Highlighted are the names of committee members who are no longer on the Council, creating vacancies on those committees.

INTERESTED PARTIES: Members of all committees, City Council

CITY MANAGER'S APPROVAL:

COMMITTEES WITH COUNCIL/STAFF REPRESENTATIVES
(As of June 28, 2017)

Americans with Disabilities (ADA)	No Council Rep (meets quarterly)	Sue Allen, Assistant City Manager Tom McArdle, DPW Director
Building Code Appeals Committee	Rosie Krueger Justin Turcotte (as needed; usually about 3X annually)	Bob Gowans, Fire Chief Bill Fraser, City Manager Chris Lumbra, Building Inspector Jeff A. Stetter
Capitol Complex Committee	No Council Rep	Paul Carnahan
Capital Projects Committee	Justin Turcotte Dona Bate John Hollar (as needed)	Tom McArdle, DPW Director Todd Provencher, Finance Director Bill Fraser, City Manager Planning Commission Rep Montpelier Alive Executive Director
CVRPC	No Council Rep (meets monthly)	Tina Ruth, PC Member Mike Miller, Planning Director
CVRPC/TAC	Dona Bate (meets monthly except August)	Tom McArdle, DPW Director
Central Vermont Solid Waste	Dona Bate, Alternate (monthly, with exceptions)	Ellen Cheney
Citizen Advisory Board for Community Justice Center	Ashley Hill (meets quarterly)	Yvonne Byrd, CJC Director Sue Allen, Asst. City Manager
Community Services Steering Committee	Justin Turcotte (meets monthly)	Arne McMullen Sue Allen, Assistant City Manager
Energy Advisory Committee	Anne Watson (meets monthly)	Mike Miller, Planning Director VISTA
GMTA/CCTA Advisory Board	No Council Rep	Harold Garabedian
Harry Sheridan Scholarship	Anne Watson	
Housing Task Force	Jean Olson (meets monthly from Sept. to June)	Kevin Casey, CD Specialist
Housing Trust Fund Committee	Rosie Krueger (as needed)	Kevin Casey, CD Specialist
Investment Committee	Anne Watson (meets quarterly, with exceptions)	Todd Provencher, Finance Director
Montpelier Alive Board	Jean Olson Anne Watson (8-10 times a year; non-voting member)	Ashley Witzenberger
Montpelier Foundation	Jean Olson	Tom Golonka
Transportation Infrastructure Committee	Dona Bate (meets monthly)	Corey Line, DPW Projects Manager
One Taylor Street Design Committee	Mayor John Hollar Dona Bate Rosie Krueger	Bill Fraser, City Manager Sue Allen, Assistant City Manager

(meets as needed)

Public Safety Authority	Dona Bate TBD (has been meeting twice monthly)	2 Representatives from each Community 3 Members at Large Bill Fraser, City Manager
Water Rate Study Committee	Justin Turcotte Jean Olson (as needed)	Tom McArdle, DPW Director Bill Fraser, City Manager Todd Provencher, Finance
T.W. Wood Art Gallery Board	Anne Watson John Hollar	*(By the TW Wood deed of gift of paintings, the Mayor is automatically a member of the board.)*

Council working groups:

Parking	Anne Watson Dona Bate	Planning Dept. Will seek public input
E911	Anne Watson Ashley Hill	Planning Dept.

Contemporary Dance and Fitness Studio

18 Langdon St., Montpelier, VT 05602
Lorraine Neal, Owner Allison Mann, Director
(802) 229-4676 www.cdandfs.com

Montpelier City Council
Montpelier, VT

March 13, 2018

Dear Council Members,

I recently received the request for street closure of Langdon Street on April 28 and May 5. This request brings to the fore the planned closure of State Street on Saturdays for the Farmers' Market.

Some background: CD&FS was founded in 1973 and has been housed at 18 Langdon Street since 1980. Currently, we hold 56 classes per week, with a mean average of 10 students per class. On Saturdays we have 13 classes, predominantly for younger students who require transportation to and from the studio. I have lived in the city of Montpelier since 1994 and have worked on Saturdays during that time.

I have observed that street closures reduce the amount of available parking and, more importantly, they impede the flow of traffic, causing frustration for locals and confusion for tourists.

For these reasons, I am strongly opposed to the regular closure of State Street for Farmers' Markets.

Regarding the request by Onion River Sports for the closure of Langdon Street on April 28 and May 5:

Any closure of Langdon St. is difficult for CD&FS but, with notice, is manageable. This is the case with April 28. On May 5, however, we have approximately 120 students arriving between 9:45 and 10:30 for a special rehearsal. Most of these students are between the ages of 3-11, requiring parental transportation. For this reason, I am opposed to the May 5th closure. I regret the coinciding of these events, because I want to support ORS.

CD&FS brings a very significant amount people to Montpelier's downtown that shop and eat here. I believe we should accommodate these locals in equal measure that we strive to attract tourists.

Sincerely,
Allison Mann
Director, CD&FS