

ANNUAL REPORT  
FOR THE YEAR  
2015  
CITY OF VERGENNES  
VERMONT

# ANNUAL REPORT INDEX

Addison County Regional Planning Commission	23
Addison County Solid Waste Management District	22
Annual City Meeting Warning for 2016	6
Auditor's Report	76
Bixby Memorial Free Library	24
City Government	10
City Officials	11
City Manager's Report	4
Delinquent Property Taxes	34
Delinquent Sewer Assessments	42
Development Review Board and Zoning Administrator's Report	19
Dog Owners Notice (Rabies Clinic)	28
Dog Licenses	29
Financial Statements – Table of Contents	44
Independent Auditor's Report	
Balance Sheet – Governmental Funds (Exhibit A)	
Statement of Revenues and Expenditures (Exhibits B and C)	
Notes to Financial Statements	
Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule 1)	
Combined Balance Sheets (Schedule 2 - 3)	
Fire Department Report	17
Grand List Abstract for 2014	35
Mayoral Message	2
Minutes of 2015 Annual City Meeting	8
Payroll Account	32
Planning Commission Report	18
Police Department Report	14
Vergennes Area Rescue Squad Report	20
Statement of Taxes Levied	35
Vermont Department of Health Report	21
Vital Records – Births	26
Vital Records – Civil Marriages	25
Vital Records – Deaths	27

**NOTE:**

The Annual Reports, including financial information, of the Vergennes Union Elementary School and Vergennes Union High School are separate from this report.

**COVER:**

Photo on Annual Report cover was provided by City resident Melanie Sestokas.

## **Message from the Mayor**

How quickly a year goes by! I would like to thank the members of the City Council for their continued efforts to make Vergennes a better place to live. Also, I would like to thank all the employees and volunteers of the City of Vergennes for their hard work and dedication to the operation of our municipality.

The year 2015 should be considered a planning year in some respects. The City received \$25,000 from the Addison County Regional Planning Commission Transportation Advisory Committee and \$40,500 through the Strong Communities Better Connections program from the State of Vermont to develop a Downtown-Basin Master Plan. Toole Design Group was selected through a competitive process as the primary consultant. They are working with representatives of Addison County Regional Planning Commission and a number of citizens of Vergennes to create a master plan that will focus on public safety in our downtown, Otter Creek basin area recreation improvements, creating linkages between downtown and the basin, and an economic development component to help determine how to improve the Vergennes economy, particularly as it relates to the downtown.

The first draft of the plan was completed in December 2015 and in early 2016 a public forum will be held to summarize initial thoughts and add much-needed public comment. The plan will be finalized in late spring with recommendations and cost estimates for individual components. We hope to hit the ground running this year, leveraging our municipal resources to maximize the improvements we can afford.

An additional article on the ballot asks that the City of Vergennes establish a reserve fund under the control and direction of the City Council for the purpose of funding capital improvements of City-owned facilities or for purposes of economic development. The revenue source is defined as the current and future cellular tower leases that the City has negotiated with various cellular companies. This article is intended to clarify the decision-making role of the City Council and replicates the Water Tower Fund policy that was written and approved unanimously in 2013. This fund has been used to leverage grant funds for public building improvements and streetscape improvements. In 2016, we hope that it can help fund park improvements at the Otter Creek basin area.

I am happy to report that the Vergennes Partnership, our organization responsible for our Downtown Improvement District, has reconstituted itself and has hired a part-time coordinator. Vergennes native, Amy Bodette-Barr, is working with City officials, businesses and property owners to market our resources and assets and create events to promote Vergennes and raise community awareness. Amy has a strong background in marketing and I am happy to have her working with us, helping to make Vergennes a better place to live.

In last year's report, I made note of a toddler playground that we hoped to construct on East Street. After much discussion, a scaled-down version of the park was approved by the City Council with construction set for the spring of 2015. Unfortunately, East Street resident John O'Donnell filed a lawsuit that stopped the process and required us to return nearly all of the \$21,000 grant the City received from the State of Vermont for this project. After \$5,000 in legal fees, I hope we are now ready to revisit this project and construct a much-needed play area for pre-school children without using tax dollars.

In the fall of 2015, after meeting with members of the Toole Design Group transportation team, I developed a proposed truck route that would require northbound trucks on Route 22A to avoid Vergennes by going east on VT Route 17 and then north on U.S. Route 7. This proposal would reduce large truck traffic on Main Street by approximately fifty percent and has been met with much citizen support. We will be meeting with officials of VTrans to discuss the pros and cons of this mandatory truck route. I recognize that this proposal will take time but we need to offer creative solutions to the ever-increasing large truck traffic that rumbles through our historic downtown. There is an article on the ballot asking for support on this issue. I hope that a positive vote of a substantial majority of Vergennes voters can help sway VTrans and the region to understand our plight and help solve our problem.

Finally, after many years of public service, I would like to thank retiring Alderman and former Mayor Mike Daniels for all his time and effort at making our community special. Mike has chaired the Green Up Committee, is a member of the Vergennes Fire Department and has most recently spent many hours working on improvements to City Hall. Thank you Mike for all you have done for us.

William Benton  
Mayor

## CITY MANAGER'S ANNUAL REPORT

I would like to thank Mayor Bill Benton, other members of the City Council, and citizens for their cooperation and understanding throughout this past year.

There was a modest increase in the City tax rate for 2015 as it rose from \$.7250 to \$.7500 per one hundred dollars of assessment. This increase was not due to anything particular in the budget but rather the fact that the Grant List went down. The education tax rate for homestead property is determined by a complicated formula based on local per pupil spending. The education tax rate for non-residential property is set annually by the State. The third part of your property tax bill, the so-called local rate, is based on the amount of education taxes that are not billed as a result of the voter-approved exemption for the Vergennes Masonic Association and the assessment reduction for qualified veterans. The local rate increased four-hundredths of a cent to \$.0034.

Further in this report is a list of property owners that had unpaid property taxes at the end of the fiscal year – June 30, 2015. As has been explained in the past, the amount owed is indicated as being confidential for homestead properties. Due to State payment adjustments, in most cases as a result of income sensitivity, the Vermont Tax Department strongly recommends the amount owed by a respective property owner no longer be published. You will see in the report that nearly all many property owners have either made partial payments or brought their respective account current since June 30, 2015. At the time of publishing this annual report there are just eleven accounts with a balance with a total balance of just \$7,726.57. This is quite impressive given there are 948 property tax bills.

With all the good news to report relative to delinquent property taxes, I cannot announce a similar report for delinquent sewer assessments. The number of accounts at fiscal year-end with a balance still owed increased by just one going from seventy-eight to seventy-nine. Since fiscal year-end that number has grown to ninety-three. We are very pleased to say that sewer rates have remained level since May 1, 2006 which will be difficult to continue when considering our desire and the demand by the State to no longer have combined sewer overflows which are encountered during heavy rainfall events.

There are five separate operating budgets set by the City Council; general fund, fire fund, recycling fund, sewer fund, and the swimming pool fund. I am pleased to announce that four of the five funds ended the year with a surplus with just the swimming pool fund ending in the red. As you can see in the audit, the general fund had a surplus of \$158,475. The City Council used most of this surplus to lesson the significant increase in the municipal tax rate. The fire fund had a surplus of \$21,443. This surplus allowed us to again stabilize the amount charged to the surrounding towns for contracted fire protection while still maintaining the apparatus and facility. The recycling fund ended the year at \$1,457. The sewer fund surplus was \$104,587 while continuing to allocate substantial funds for sewer line replacement, capital equipment, and maintaining sufficient reserves in the bio-solids management fund used for periodic lagoon cleaning. And lastly, although the Sam Fishman Swimming Pool ended the fiscal year with a deficit of \$2,731, by season end, the fund balance was in the black.

Public Works Supervisor Jim Larrow and his crew continue to provide superb service to the community. During the winter months their work is focused on snow removal, equipment maintenance, and tree and brush trimming within the street right-of-way. In the other months their responsibilities range from assisting in contracted paving, sidewalk replacement and repair, parks and cemetery maintenance, stormwater improvements and sewer line upgrades.

Police Chief George Merkel and his officers have been in their new police station for nearly two years. The new facility is functioning extremely well. A number of officials from other small communities in the Vermont contemplating an upgrade of their police facilities have toured our station and will likely use our floor plan as their template. We recently were awarded three other payroll-related State Highway Safety grants totaling \$36,500. Please take the time to read Chief Merkel's detailed report.

Fire Chief Jim Breur is extremely proud of the department and again this year I am pleased to say that we have a near-full complement of thirty-two firefighters, a designated dispatcher, and four firefighter cadets. I reported last year that the Insurance Services Organization had announced that our Public Protection Classification will remain Class 4 which is out of a classification range of 1 to 10 with Class 1 being the best score attainable. It is our understanding that Class 4 is the best classification achievable by a totally on-call fire department. The classification is a significant factor relative to insurance premiums for multiple-family dwelling, commercial and industrial buildings. You will find a breakdown of alarms during 2015 further in the annual report.

The City applied for but was not awarded funds from the Vermont Downtown Transportation and Related Capital Improvement Fund grants made available in light of our designation as a downtown improvement district by the Agency of Commerce and Community Development. The proposed streetscape project was in front of the so-called "Old Theater" on South Maple Street. Despite not being funding, the City Council allocated funds from the Water Tower Fund along with a commitment from the adjacent property owner who is funding 25 percent of the project.

The City did receive two VTrans grants. One is a so-called Structures grant to replace the concrete box culvert on South Maple Street just south of the Victory Street and South Water Street intersection. The grant is a Class 2 Highway repaving grants which will be used to resurface all of Panton Road and a portion of South Maple Street from the Victory Street and South Water Street intersection to the town line. Both project are expected to occur in the spring.

I would like to thank all of our regular and part-time employees and also the volunteers that participate faithfully on our various boards and committees. It is with a heavy heart that I end this report with the recognition of long-time assistant wastewater treatment plant operator Joe Sullivan who passed away in October at the age of 44.

Respectfully submitted,

Mel Hawley, City Manager

**WARNING  
ANNUAL CITY MEETING  
FEBRUARY 29, 2016**

The qualified voters of the City of Vergennes are hereby warned and notified that the Annual City Meeting will be held at the Vergennes Opera House in City Hall on Monday, February 29, 2016, commencing at 7:30 p.m. for the following:

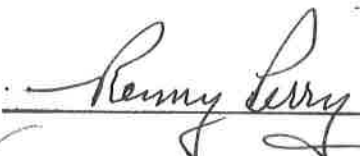

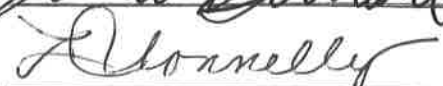

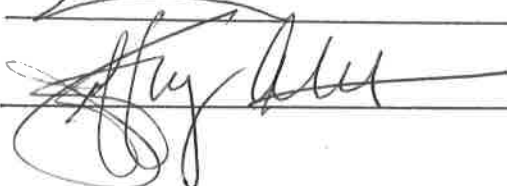
- Article I: To elect by Australian ballot one Alderman for a one-year term; three Aldermen for respective two-year terms; one Lister for a three-year term; one Auditor for a three-year term; one Grand Juror for a one-year term; one Commissioner to the Vergennes-Panton Water District Board of Water Commissioners for a three-year term; one Director to the Vergennes Union Elementary School Board of Directors for a three-year term; one Director to the Vergennes Union High School Board of Directors for a three-year term; one Director to the proposed Unified School District Board of Directors for a two-year term; two Directors to the proposed Unified School District Board of Directors for respective three-year terms; and one Director to the proposed Unified School District Board of Directors for a four-year term.
- Article II: Shall the voters support the City Council to encourage the Vermont Agency of Transportation to consider a proposal that would create a northerly truck route from Route 22A, east along VT Route 17, to U.S. Route 7?
- Article III Shall the City of Vergennes establish a reserve fund pursuant to 24 V.S.A. § 2804 under the control and direction of the City Council for the purpose of funding capital improvements of City-owned facilities or for the purpose of economic development with the revenue derived from current and future agreements with cellular companies for their respective equipment on or in close proximity to the water tower located behind City Hall?
- Article IV: To vote by Australian ballot on the following: Shall the City appropriate \$850 to Addison County Court Diversion and Community Justice Projects, Inc., said sum to come from City funds?
- Article V: To vote by Australian ballot on the following: Shall the City appropriate \$3,290 to Addison County Home Health & Hospice, Inc., said sum to come from City funds?
- Article VI: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to the Addison County Humane Society, Inc., said sum to come from City funds?
- Article VII: To vote by Australian ballot on the following: Shall the City appropriate \$3,074 to Addison County Parent/Child Center, said sum to come from City funds?
- Article VIII: To vote by Australian ballot on the following: Shall the City appropriate \$600 to Addison County Readers, Inc., said sum to come from City funds?
- Article IX: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Boys & Girls Club of Greater Vergennes, said sum to come from City funds?
- Article X: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Champlain Valley Agency on Aging, said sum to come from City funds?

- Article XI: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Counseling Service of Addison County, Inc., said sum to come from City funds?
- Article XII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Elderly Services, Inc., said sum to come from City funds?
- Article XIII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to HOPE, said sum to come from City funds?
- Article XIV: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Hospice Volunteer Services, said sum to come from City funds?
- Article XV: To vote by Australian ballot on the following: Shall the City appropriate \$1,725 to John W. Graham Emergency Shelter, Inc., said sum to come from City funds?
- Article XVI: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to the Open Door Clinic, said sum to come from City funds?
- Article XVII: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to the Otter Creek Child Center, Inc., said sum to come from City funds?
- Article XVIII: To vote by Australian ballot on the following: Shall the City appropriate \$950 to support the Retired and Senior Volunteer Program (RSVP) of Addison County, said sum to come from City funds?
- Article XIX: To vote by Australian ballot on the following: Shall the City appropriate \$1,500 to Vergennes Area Seniors Association, Inc., said sum to come from City funds?
- Article XX: To vote by Australian ballot on the following: Shall the City appropriate \$890 to Vermont Adult Learning, said sum to come from City funds?
- Article XXI: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to WomenSafe, Inc., said sum to come from City funds?
- Article XXII: To transact any other non-binding business that may come before the meeting.

Ballot boxes will remain open from nine o'clock in the forenoon until seven o'clock in the afternoon on Tuesday, March 1, 2016, at the Vergennes Fire Station on Green Street for voting by Australian ballot on Articles I through XXI. The legal voters of the City of Vergennes are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

Dated at Vergennes, Vermont this 26th day of January 2016.

Vergennes City Council



ANNUAL CITY MEETING  
MARCH 02, 2015  
MINUTES

In accordance with the duly advertised and posted Warning, the Annual City Meeting was held on Monday evening, March 2, 2015, in the Vergennes Opera House at City Hall. The seventh annual dessert social was held prior to the meeting where residents met their neighbors and chatted informally with Representatives and City officials.

Mayor William Benton called the meeting to order at 7:30 p.m. Those in attendance were Deputy Mayor Randall Ouellette, Aldermen Renny Perry, Lynn Donnelly, Lowell Bertrand, and Joseph Klopfenstein, City Manager Mel Hawley, City Clerk/Treasurer Joan Devine, and approximately sixty attendees. Senator Christopher Bray and State Representatives Warren Van Wyck and Diane Lanpher were also present for a portion of the meeting.

A color guard flag presentation was provided by the Vergennes Police Department cadets followed by the Star-Spangled Banner that was sung by the Commodore Singers from the Vergennes Union High School. Residents were welcomed by Mayor Benton who then turned the floor over to our Senator and Representatives to allow them time to speak before they had to leave to attend other Town Meetings in the district.

Representative Diane Lanpher advised she sits on the House Committee on Appropriations and spoke of the efforts they have been making regarding education funding, spending and governance. She encouraged taxpayers to follow house bill H.361. She also advised transparency has been a priority at the State level for the past few years and that has been a huge benefit to everyone.

Senator Christopher Bray, Chair of the Committee on Natural Resources and Energy, reported EPA wants us to make a plan to change the deteriorating water quality or they will prepare one for us. He advised clean water is essential for everyone and the lake is no longer as clean as it used to be. Senator Bray also reported he is Vice-Chair of the Joint Energy Committee and their focus has been promoting energy consumption. He encouraged residents to utilize the revised legislative page to keep in touch with action going on in the Legislature.

Representative Warren Van Wyck, who sits on the House Committee on Natural Resources and Energy, spoke of the 110 page bill they have been working on to effect fish and wildlife as well as water quality. Mayor Benton thanked Senator Bray and Representatives Lanpher and Van Wyck for their time prior to their departure.

Mayor Benton introduced the members of the City Council and acknowledged Senior Alderman Randall Ouellette's ten years of service on the City Council. Emphasizing dedication, Mayor Benton advised Senior Alderman Randall Ouellette only missed two meetings during that time span. City Clerk/Treasurer Joan Devine was also acknowledged for over thirty-five years of service to the City.

Minutes to last year's Annual City Meeting held March 3, 2014 were approved as written on a motion by Senior Alderman Randall Ouellette, seconded by Alderman Lowell Bertrand, with all voting in favor.

The Warning for the 2015 Annual City Meeting was addressed next. Mayor Benton read the names of candidates running for local office under Article I. He advised those seeking Aldermen seats would have a chance to speak at the end of the meeting.

Mayor Benton explained that Article II is a petitioned non-binding referendum asking if the City should build a toddler/pre-school park adjacent to the Sam Fishman pool at Veterans Memorial Park at a cost of \$42,000, half of which would come from the city Water Tower Fund. Mayor Benton advised \$21,000 would come from a grant the City has received and the remaining \$21,000 from the Water Tower Fund. We will not use tax dollars to build the park but will when it comes to the park's maintenance. What a non-binding referendum is was explained by the Mayor. Australian ballot vote: 220 Yes / 303 No.

Articles III through XX were requests for funding from City funds. Very few agencies requesting City funds sent a representative to explain what services they provided. Agencies that had a representative offered thanks for prior years support and requested continued funding. Mayor Benton explained that Articles I through XX would be voted by Australian ballot on Tuesday at the Fire Station. Below is a breakdown by Agency, the amount of funds requested, and the Australian ballot vote results:

<u>Agency</u>	<u>Amount</u>	<u>Yes</u>	<u>No</u>
Addison County Court Diversion & Community Justice	\$ 850	318	197
Addison County Home Health & Hospice, Inc.	3,290	442	79
Addison County Humane Society, Inc	2,000	361	148
Addison County Parent/Child Center	3,074	330	180
Addison County Reader, Inc.	600	293	210
Boys & Girls Club of Greater Vergennes	2,000	421	91
Champlain Valley Agency on Aging	2,500	410	93
Counseling Service of Addison County, Inc.	2,500	325	181
Elderly Services, Inc.	2,000	413	94
Hospice Volunteer Services	2,000	411	92
HOPE (formerly Add Cty. Community Action)	2,000	298	204
John Graham Emergency Shelter, Inc.	1,725	338	175
Open Door Clinic	1,000	317	184
Otter Creek Child Center, Inc.	1,000	257	247
Retired and Senior Volunteer Program (RSVP)	750	389	116
Vergennes Area Seniors Association, Inc.	1,500	379	125
Vermont Adult Learning	890	304	204
WomenSafe, Inc.	4,000	354	157

The remaining ballots that will be handed out on Election Day include the Vergennes Union High School budget, the Vergennes Union Elementary School budget, and the Patricia Hannaford Career Center budget.

With no further business to come before the meeting, at 8:40 p.m. Mayor Benton recessed the meeting until Tuesday, March 3, 2015, at 9:00 a.m. for voting by Australian ballot at the Vergennes Fire Station.

Respectfully submitted,

Joan T. Devine  
Vergennes City Clerk

## CITY GOVERNMENT

MAYOR:	
Honorable William Benton	2017
SENIOR ALDERMAN:	
Renny Perry	2016
BOARD OF ALDERMEN:	
Lowell Bertrand	2017
Michael Daniels	2016
Lynn Donnelly	2016
Jeffrey Fritz	2017
Mark Koenig	2016
BOARD OF LISTERS:	
Christopher Bearor	2018
William Poquette	2016
Karen Quigley	2017
BOARD OF AUDITORS:	
Henry Broughton	2018
Christopher Lapierre	2017
Edward Nill	2016
COMMISSIONERS - V.P.W.D.:	
Jeffrey Fritz	2017
Patricia Ganson	2017
Thelma "Kitty" Oxholm	2018
Travis Scribner	2016
GRAND JUROR:	
Michelle Eastman	2016
DIRECTORS - V.U.H.S. BOARD:	
Neil Kamman	2016
Christopher Cousineau	2017
DIRECTORS - V.U.E.S. BOARD:	
Susan Rakowski	2017
Cheryl Brinkman	2018
Carla Mayo	2016
JUSTICES OF THE PEACE:	
Barry Aldinger	2016
Clara "Ziggy" Comeau	2016
Christopher Cousineau	2016
Jeffrey Fritz	2016
Patricia Ganson	2016
Mark Koenig	2016
Thelma "Kitty" Oxholm	2016
Lynn "Lynn" Pope	2016
Rena Trepanier	2016
Robert "Bob" Worley	2016

## CITY OFFICIALS

CITY MANAGER:	Mel Hawley
CITY CLERK/TREASURER: ASSISTANT CLERK:	Joan Devine Melissa Wright
PUBLIC WORKS SUPERVISOR: DEPARTMENT:	James Larrow Matthew Crowley Patrick Crowley Daniel Flynn Jr
WASTEWATER TREATMENT PLANT OPERATOR: ASSISTANT PLANT OPERATOR:	Victor "Rick" Chaput Victor Chaput, Sr.
POLICE DEPARTMENT CHIEF: DETECTIVE SERGEANT SERGEANT	George Merkel Jason Ouellette Brent Newton Mark Barber Patrick Greenslet Adam O'Neill Brittany Clark Mason Coleman Tiffany Ferrer William Wager
FIRE DEPARTMENT CHIEF: 1st DEPUTY CHIEF: 2nd DEPUTY CHIEF: CAPTAINS:	James Breur Christopher Gebo Matt Fraley Matthew Crowley Christopher Dion David DiBiase Brian Fraser James Breur James Larrow
WARDENS:	
COLLECTOR OF DELINQUENT TAXES:	Mel Hawley
ZONING ADMINISTRATOR:	Mel Hawley

DEVELOPMENT REVIEW BOARD:

Jason Farrell, Chair  
Peter Garon, Vice-Chair  
Brent Rakowski, Secretary  
Tim Cook  
Jason Mullin  
Don Peabody  
Steven Rapoport

PLANNING COMMISSION:

Shannon Haggett, Chair  
Mike Winslow, Vice-Chair  
Cheryl Brinkman  
Tim Cook  
John Coburn  
Jason Farrell  
Morgan Kittredge

FIRE DEPARTMENT CAPITAL EQUIPMENT COMMITTEE:

James Breur  
Joan Devine  
Christopher Dion  
Mel Hawley  
James Larrow  
Renny Perry  
William Scott

RECREATION COMMITTEE:

Christine Bradford  
Tara Brooks  
Jennifer Johnson  
Joseph Klopfenstein  
Betsy Rippner  
Michelle Tisbert  
Douglas Todd

CITY SERVICE OFFICER:

Joan Devine

CITY HEALTH OFFICER:

Mel Hawley

CITY TREE WARDEN:

Mel Hawley

CITY ATTORNEYS:

Ouimette & Runcie

GREEN-UP DAY CO-CHAIRS:

Lowell Bertrand  
Craig Miner

ADDISON COUNTY SOLID WASTE MANAGEMENT:

DISTRICT REPRESENTATIVE:

Cheryl Brinkman

ALTERNATE:

Mel Hawley

ADDISON COUNTY REGIONAL PLANNING COMMISSION:

DELEGATE:

William Benton

DELEGATE:

Mel Hawley

ALTERNATE

Shannon Haggett

ADDISON COUNTY TRANSIT RESOURCES:

DISTRICT REPRESENTATIVE:

Diane Lanpher

STATE SENATORS FOR ADDISON COUNTY:

Claire Ayer

504 Thompson Hill Rd

Weybridge

05753

545-2142

Christopher Bray

829 South Street

New Haven

05472

453-3444

STATE REPRESENTATIVES FOR ADDISON-3 DISTRICT:

Diane Lanpher

PO Box 165

Vergennes 05491

877-2230

Warren Van Wyck

3502 Middlebrook Rd

Ferrisburgh 05456

877-2169

TO CONTACT REPRESENTATIVES DURING THE LEGISLATIVE SESSIONS, LEAVE A MESSAGE WITH THE SERGEANT AT ARMS 1-800-322-5616 OR FAX 1-802- 828-2424.

WEB SITE: WWW.LEG@VERMONT.GOV

CITY TELEPHONE DIRECTORY

Mayor William Benton

877-2815

City Manager's Office / Zoning Administrator

877-3637

City Clerk / Treasurer's Office

877-2841

Police Department / Non-Emergency

877-1152

Public Works Department

877-3585

Wastewater Treatment Plant

877-2931

Fire Department / Non Emergency

877-3201

Vergennes Area Rescue Squad / Non-Emergency

877-3191

Vergennes-Panton Water District

877-2440

**EMERGENCY - Police, Fire, or Rescue**

**911**

## **2016 Annual Report for the Vergennes Police Department**

It is again with great pleasure and pride that I present to the citizens of the City of Vergennes the 2015 Vergennes Police Department Annual Report.

As in previous years, 2015 was another year which presented significant challenges, continued change and growth for our police department. We realized a number of significant successes this year during our department's efforts to keep our city safe. During the first part of the year, we thwarted a possible bank robbery threat which originated in the northwest part of our state. In conjunction with the Vermont State Police, the originator of this threat was apprehended and arrested without incident and realization of his intentions. Likewise, our city experienced not one but two armed robberies of two local banks within a three-week time frame, both being solved and the perpetrator arrested without incident, within days of the second robbery to include the recovery of some of the stolen monies. On another occasion, our downtown area was vandalized by offenders damaging store windows with pellet guns. This crime was solved and the offenders arrested within forty-eight hours. During the investigation of our own cases, we assisted in solving a string of burglaries that took place in West Ferrisburgh. We also had a scare on our school grounds involving a report of a person with a firearm on school grounds. The person was apprehended without incident and valuable lessons were learned and incorporated into our future emergency response plans. Local citizens continued to work in collaboration with our department in our efforts to keep our community safe and their assistance was invaluable during the investigation of these cases.

Vergennes Police Department welcomed three new part-time officers to our ranks, Officer Tiffany Ferrer, Officer Mason Coleman and Officer Britany Cark. All three officers came to our department from various backgrounds and with leadership capabilities. The inclusion of these new officers enables us to provide better police coverage to the City of Vergennes and creates a safer working environment for our full-time officers. The days of single-officer coverage on a shift should be long gone and we are working towards that goal. We look forward to their future with us and their continued success. These three new officers, along with our longest serving part-time officer, Officer Bill Wager, as well as our full-time officers Detective Sergeant Jason Ouellette, Patrol Sergeant Brent Newton, Officer Patrick Greenslet, K9 Officer Adam O'Neill, Officer Mark Barber and I, give the City of Vergennes a well-rounded and experienced staff of police officers.

Officer Mark Barber, the latest member of our full-time officers, graduated from the Vermont Police Academy's full-time officer certification course. He distinguished himself as a student with an outstanding performance and a noteworthy academic average and made us proud of his efforts. We are glad to have him back as part of our team. K9 Officer Adam O'Neill and his partner, Kane, became a fully certified K9 team having received their certification in both patrol skills and narcotics detection. They are now using their skills on the road and on a number of occasions have used them to keep their community safe. Sergeant Brent Newton, who also serves as the department's commercial motor vehicle enforcement officer, has nearly attained his third level of certification in this discipline. This certification will enable Sergeant Newton to better perform levels of inspections and enforcement on the numerous commercial motor vehicles that travel across our city highways. Sergeant Newton also serves as a Drug

Recognition Expert (DRE) and he was one of the busiest DREs in the State of Vermont, assisting our department and other area departments in identifying operators under the influence of drugs. Detective Sergeant Jason Ouellette continued to distinguish himself with his investigative skills, handling a myriad of types of criminal investigation. His efforts have been directly responsible for bringing a number of offenders to justice, and in particular those involved in the drug trafficking trade. He also attained the designation of a Temporary Federal Officer with the Department of Homeland Security, which brings more assets to bear in the event we need them, due to his reputation and experience. Officer Patrick Greenslet has continued his training and efforts to ensure our evidence handling and storage procedures are commensurate with accepted law enforcement practices. With the advantage of our new facility, which provides the proper storage facilities and equipment, we have reached superior level of professionalism in our evidentiary practices. On a personal note, I completed my tenure as President of the Vermont Chiefs of Police Association and I now serve as the President of the Vermont Police Association. Both positions have enabled me to be part of affecting legislation which may have an impact on our department and the future of Vermont law enforcement. I have also been nominated as a board member of the New England Narcotics Enforcement Officer's Association, and I currently serve as a board member of the Governor's Committee on Opiate and Substance Abuse. We work closely with all of Addison County law enforcement agencies, as well as state and local law enforcement. These relationships have paid dividends to us many times over. Overall, the Vergennes Police Department continues to distinguish itself as a professional law enforcement agency.

Due to our progressive efforts in the areas of narcotics enforcement and highway safety, the Vergennes Police Department received a number of grants which provided essential funding for our operations. The Governor's Highway Safety Program and the High Intensity Drug Trafficking Area Agency provided funds and equipment to continue our efforts, which would be seriously limited without them. Narcotics enforcement, highway safety operations, in conjunction with community policing efforts, continued to provide a winning combination for us. Due to our involvement in the Vermont Governor's Highway Safety Program, we were provided another in-car video at no cost, enabling us to provide accurate accounting of our efforts during roadside traffic stops as well as during other investigations.

Addressing the issue of illegal drugs continued to be the most concerning and challenging issue of 2015 for the Vergennes Police Department. While we have made some good progress as a state in the area of providing treatment opportunities for those afflicted with drug addiction, the amount of drugs coming into our state continues to grow. It has been and will always continue to be the number one priority of this department to identify, apprehend and bring to prosecution those individuals that distribute and traffic illegal drugs. Eighty-five percent of our criminal cases have a nexus to illegal drugs. Almost all of our cases involving investigations in conjunction with the Department of Children and Families also have a nexus to substance abuse.

2015 saw the number of total calls for service diminish slightly, from 1,632 in 2014 to 1,303 in 2015, while our number of arrests almost stayed the same, with 106 in 2014 to 104 in 2015. Drug investigations increased slightly from 55 in 2014 to 57 in 2015. Disorderly conduct incidents dropped dramatically from 213 in 2014 to 143 in 2015. DUI arrests stayed about the same, while the number of traffic tickets issued by Vergennes officers dropped from 1,632 in



2014 to 1,303 in 2015. The number of written warnings issued increased from 940 in 2014 to 1,202 in 2015.

Our goals for 2016 will include procurement of new cruisers, as our fleet is getting extremely long in the tooth. As in past years, we are also pursuing grant money to cover the procurement of new individual ballistic vests, a ballistic shield and body cameras. In 2015, the Vergennes Police Department procured a robust server to handle the tremendous amount of digital information that is generated each and every week. With this new server in operation and the addition of new records management software, we have a system which provides ease of storage, management and the restricted sharing of information. This system drastically reduces the amount of desk time required for each officer by significantly lowering the required time and administrative material costs for producing case files. The server is also compatible with the projected purchase of a body camera system.

The continuation of individual and collective training is another priority as the field of law enforcement is ever changing. The training requirement for each officer increases as each year goes by. By integrating a comprehensive annual training program, it helps keep officers safe physically and helps protect our officers and our department from liability issues. Grant monies from the Vermont League of Cities and Towns provided funding for officer education and training in the past and we will continue to utilize this asset. We will continue to participate in activities with our local schools and civic organizations to improve community relations. Positive and frequent interactions with the youth of our community and from the surrounding areas are keys to prevention of substance abuse, unsafe lifestyles and provide mentoring opportunities. Our officers clearly understand the importance of this frequently underpublicized but very critical mission.

I want to thank each and every one of you for your continued support over the years since I became your Chief of Police in 2009. It is a pleasure and honor for my officers and me to serve you. We will continue to do our best to keep our community secure and our highways safe with your assistance. Vergennes is a unique and patriotic community, proud of its heritage and independent nature. We rally around those in need, and we adamantly support our children during their journey to adulthood. As I like to often and proudly say, "Vergennes is what America was." God Bless you and we look forward to serving you in 2016.

Respectfully submitted,

Chief George Merkel

# CITY OF VERGENNES FIRE DEPARTMENT



**Fire Headquarters**

58 Green Street

Vergennes Vermont 05491

Station Office 802-877-3201

Emergency / Fire 911

The City of Vergennes Fire Department submits the following activity report for the year 2015:

<u>Location and Number of Calls</u>		<u>Type of Call</u>	
Vergennes	72	Structure	15
Ferrisburgh	40	Alarms	28
Panton	15	Vehicles	48
Waltham	9	VARs Assist	26
Addison	8	Water Rescue	3
New Haven	0	Other	34
Monkton	4		
Charlotte	3		
Bristol	1		
Middlebury	1		
Bridport	1		
<b>TOTAL CALLS</b>	<b>154</b>		

**Total Training Hours in Addition to Service Calls:**

**1724**

The Vergennes Fire Department holds a dinner and business meeting on the first Monday of each month. The other Monday nights are split between maintaining equipment and conducting training. Our department is very fortunate to have an outstanding and dedicated complement of 32 firefighters, a dispatcher and one cadet.

The officers are Chief Jim Breur, Deputy Chief Chris Gebo, Deputy Chief Matt Fraley, Captain Matt Crowley, Captain Chris Dion, Captain Brian Fraser and Captain David DiBiase.

At the Vermont State Fire convention Captain Matt Crowley was named line Officer of the Year and at the Addison County Firefighters annual meeting Brian Fraser was named Emergency Maintenance Technician of the year.

The firefighters have spent many hours not counted in the training, working on the trucks, equipment and the station keeping everything in topnotch shape.

We have been fortunate to receive approximately \$9,505.00 of equipment and support this year from Stevens Hose Company including a partial list of ice rescue suits and two complete flag sets.

It is truly an honor to serve the community and to be able to lead one of the finest departments in the state.

Respectfully submitted,  
James M. Breur, Fire Chief

## **2015 Annual Report Vergennes Planning Commission**

The principal focus of the Planning Commission in 2015 was to amend the zoning and subdivision regulations to bring them into alignment with the vision of the municipal development plan which was readopted with minor amendments by the City Council on September 30, 2014. The amendments to the zoning and subdivision regulations were adopted by the City Council on November 10, 2015 and in accordance with State law became effective on December 1, 2015.

In addition to the work on updating the zoning and subdivision regulations, the Planning Commission worked with the Economy Task Force, the Transportation Task Force and Otter Creek Basin Task Force. Through those efforts the City has pursued and been awarded several grants including a State of Vermont Strong Communities, Better Connections Program Grant which will provide a comprehensive plan for improving and connecting the Otter Creek Basin and the downtown areas. Additionally, the City was awarded a grant to extend sidewalks in the Northern Gateway District.

The Planning Commission held a total of thirteen regular meetings and public hearings and logged nearly 150 combined person-hours during those meetings. We are committed to maintaining transparency in our activities. Our meeting agendas and minutes are available at the City Manager's office or online at [www.vergennes.org](http://www.vergennes.org)

One member resigned this past year, Rebecca Rey. We would like to recognize the work she contributed to the Planning Commission and to the City during her tenure.

The Planning Commission is currently comprised of Cheryl Brinkman, John Coburn, Tim Cook, Jason Farrell, Shannon Haggett (Chair), Morgan Kittredge, and Mike Winslow (Vice-Chair). We hold regular meetings on the fourth Monday of each month at 7 p.m. in the City Manager's office. The public is always invited to attend our meetings.

Respectfully submitted,

Shannon Haggett, Chair

## **DEVELOPMENT REVIEW BOARD ZONING ADMINISTRATOR'S REPORT**

There was no change the members of the Development Review Board. Jason Farrell continues his service as chair, Peter Garon as vice-chair, and Brent Rakowski as secretary. Other members of the Development Review Board include Timothy Cook, Jason Mullin, Don Peabody, and Steve Rapoport. Additionally, the City Council may appoint up to two alternates to the Development Review Board to act when one or more members are disqualified due to a conflict of interest or are otherwise unable to serve. Alderman Ziggy Comeau and Alderman Lowell Bertand currently serve in this capacity.

Development Review Board meetings are held at City Hall on the first Monday of each month beginning at 7 p.m. Meetings are in the city manager's office unless warned otherwise. The Development Review Board reviews most proposed land development within the city. Site plan review is required for all uses other than one-family and two-family dwellings. Most zoning districts have a list of permitted uses and another list of conditional uses which require review by the Development Review Board. They also review and consider variance or waiver requests, subdivisions, and appeals of decisions of the zoning administrator. For all applications to the Development Review Board, a public hearing is required. Property owners that own a parcel involving proposed land development are mailed a copy of the public notice as required by law.

Any questions related to issues of land development in Vergennes can be directed to my attention. Serving as both city manager and zoning administrator, there are no special office hours to deal with zoning matters. Regular office hours at City Hall are Monday through Friday from 8:00 a.m. to 4:30 p.m. I can be reached at 877-3637 or by e-mail at [mhawley@vergenes.org](mailto:mhawley@vergenes.org).

For the year 2015, the following activity is reported:

- Twenty-two zoning permits were issued; this compares to twenty-three in 2014. One zoning permit was issued for a one-family dwelling replacing a one that was destroyed by fire. Another was issued for a three-unit multiple-family dwelling that too was destroyed by fire. There were three permits issued for residential additions. Six permits involved accessory structures, four of which involved residential properties and one involving state-owned property. For commercial property, there was one permit for an addition, one for a self-storage building, and one to replace a fixed awning. A permit was issued for the toddler playground. One permit involved demolition of an attached garage which by regulation is no longer exempt activity. A zoning permit is also required when there is a change of use even though no exterior building modifications are proposed. Six such change of use was approved in 2015.
- A certificate and declaration of compliance is generally issued at the request of a landowner or their attorney at the time a property is about to be conveyed or refinanced. Forty-three certificates were issued in 2015; this is considerably up from the thirty-one certificates issued in 2014.
- The Development Review Board reviewed and approved twelve applications for site plan review which are required for all uses other than one-family and two-family dwellings. Seven these applications also required and received conditional use review.

Respectfully submitted,

Mel Hawley  
Zoning Administrator



## *Vergennes Area Rescue Squad, Inc.*

P.O. BOX 11, VERGENNES, VERMONT 05491

### **VERGENNES AREA RESCUE SQUAD ANNUAL REPORT – DECEMBER 31, 2015**

The Vergennes Area Rescue Squad (VARS) is a non-profit, primarily volunteer organization. Vergennes Rescue provides a variety of medical related services to the citizens of the five area towns we serve, Vergennes, Ferrisburgh, Addison, Panton, and Waltham. We also assist other agencies in the towns of Monkton and New Haven.

At the heart of our service is responding to medical emergencies which included a total of 911 calls, with 473 specifically in the City of Vergennes. Our staff and volunteer members have presented Emergency Responder classes throughout the year. In addition VARS offers community CPR classes several times each year.

We provide other community outreach programs such as education in child safety including inspection and replacement of car seats. Our certified child safety seat technicians, Chuck Welch and Beth Bearor, inspect car seats by appointment and on request. We can provide seats to replace those that do not pass inspection. We have partnered with Addison County Safe Kids, an organization which provides education programs geared to prevent childhood injuries. Vergennes Rescue also provides several scholarships each year to area high school students who will be entering the next level of emergency service providers.

Funds to operate VARS come from a variety of services. We offer a subscription program to provide no cost coverage for individuals in our communities. We do bill insurance programs for services provided. Area towns also provide a source of income. However, it is very important to note that we do respond to all requests for help regardless of ability to pay.

We encourage citizens to become involved in local emergency service organizations. Volunteers are the backbone of our service and we depend on them to provide valuable time and service. If you are interested in becoming a member or in participating in any of our activities, please contact us at 802-877-3683 or talk with any rescue member.

VARS does not work alone and we would be remiss if we did not thank the many individuals, emergency organizations, and businesses that have given us valuable support over the past year. We regularly work with other emergency medical services and with the fire services in the towns of Vergennes, Ferrisburgh, Addison, Monkton, and New Haven. Of course police organizations including Vergennes Police, Vermont State Police, and the Addison County Sheriff's Department are essential parts of our emergency service organization. It gives us great pride to be part of this community public safety group.

Don't forget to help us serve you better by properly identifying your home or business with the correct 911 address, and make sure it is easily visible day or night.

Thank you for your past, present and future support.

Respectfully submitted,

  
Steve Fleming, President

State of Vermont  
Department of Health  
Middlebury District Office  
156 South Village Green  
Suite 102  
Middlebury, VT 05753  
HealthVermont.gov

[phone] 802-388-4644  
[fax] 802-388-4610  
[toll free] 888-253-8804

Agency of Human Services

## Vermont Department of Health Report for Addison County

**Your local health district office** is in Middlebury at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2015 the Health Department:

**Supported healthy communities:** The Boys and Girls Club of Greater Vergennes was awarded \$45,000 in order to decrease use of tobacco in Addison County.

**Provided WIC nutrition services and healthy foods to families:** We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support, home-delivered foods, and a debit-like card to buy fruit and vegetables. In Addison County, 1128 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month. Starting in May 2016, Addison County families served by WIC will be able to shop for WIC foods themselves, increasing choice and flexibility (a change from home delivery).

**Worked to prevent and control the spread of disease:** In 2014 we responded to 114 cases of infectious disease in Addison County. In 2014, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, \$832,734.85 of which was spent in Addison County.

**Aided communities in emergency preparedness:** Since July 2013, funding of \$50,652 supported emergency preparedness capabilities at Porter Medical Center. In addition, in 2014 and 2015, \$10,000 was contributed to fund training for Rutland and Addison County's Emergency Medical Services and Medical Reserve Corps. We are always looking for more Medical Reserve Corps and EMS volunteers. Please visit [www.OnCallforVT.org](http://www.OnCallforVT.org) to learn more about both volunteer opportunities.





# ADDISON COUNTY SOLID WASTE MANAGEMENT DISTRICT

## 2015 ANNUAL REPORT

The Addison County Solid Waste Management District is a union municipal district formed in 1988 to cooperatively and comprehensively address the solid waste management interests of its 20 member municipalities: Addison, Bridport, Bristol, Cornwall, Ferrisburgh, Goshen, Leicester, Lincoln, Middlebury, Monkton, New Haven, Orwell, Panton, Ripton, Shoreham, Starksboro, Vergennes, Waltham, Weybridge and Whiting. The District is governed by a Board of Supervisors (Board) composed of one representative and one alternate from each of the member municipalities. The Board meets on the 3<sup>d</sup> Thursday of the month at 7PM at the Addison County Regional Planning Commission Office, 14 Seminary Street, Middlebury, VT. The public is invited to attend.

### District Mission

To seek environmentally sound & cost effective solutions for: (1) Promoting **waste reduction**; (2) Promoting **pollution prevention**; (3) Maximizing **diversion** of waste through reuse, recycling and composting; and (4) Providing for **disposal** of remaining wastes.

### District Office and Transfer Station

Telephone: (802) 388-2333

Fax: (802) 388-0271

Website: [www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org)

E-mail: [acswmd@acswmd.org](mailto:acswmd@acswmd.org)

Transfer Station Hours: M-F, 7 AM–3 PM & Sat, 9 AM–1 PM

Office Hours: M-F, 8 AM–4 PM

HazWaste Center Hours: M-F, 8 AM–2 PM & Sat, 9 AM–1 PM

The District Office, Transfer Station and HazWaste Center are located at 1223 Rt. 7 South in Middlebury. The Transfer Station accepts large loads of waste and single stream recyclables for transfer to out-of-District facilities. District residents and businesses may drop off a variety of other materials for reuse, recycling and composting. The **Reuse It or Lose It!** Centers are open for accepting reusable household goods and building materials. A complete list of acceptable items and prices is posted on the District's website.

### 2015 Highlights

**Bristol Joins the District.** The District welcomed the Town of Bristol as its 20th member municipality. Residents and businesses in Bristol may now take advantage of the many programs and services offered by the District. **New Solid Waste Plan Adopted.** The Board adopted a new Solid Waste Implementation Plan (SWIP), approved by the VT Agency of Natural Resources (ANR). The SWIP is a strategic materials management plan that also serves as a tool for the identification of solid waste facilities in the District and offers guidance to the Board and its member towns. The District will be preparing a survey for all District residents and businesses to gather feedback on general awareness and understanding of solid waste services offered in our member towns. **Act 148.** On 7/1/15, two new deadlines from the Universal Recycling Law took effect: (1) mandatory recycling must be offered by any commercial waste hauler, with the cost of residential recycling subsidized on the bag of trash; and (2) all facilities that collect waste must now offer collection of leaf & yard residuals. **Product Stewardship.** As a member of the VT Product Stewardship Council, the District has helped to lead efforts to adopt new extended producer responsibility (EPR) laws for electronic waste (E-Waste), fluorescent light bulbs, and waste paint, whereby manufacturers of those materials take over the costs of transporting and recycling their products once they are no longer wanted. In 2015, Vermont made history by becoming the first state in the U.S. to enact an EPR recycling law for primary cell batteries. Single-use household battery manufacturers that sell or manufacture their products in Vermont will be required to plan, implement and manage a statewide battery collection program by 1/1/16. **Recycling.** As of September, the Transfer Station received 1,017 tons of single stream recyclables. All generators are required by District ordinance - and by State law as of 7/1/15 - to separate Mandated Recyclables from their waste. A list of Mandated Recyclables is posted on the District website. In 2015, all member municipalities had access to town or private recycling drop-off centers. A list of the drop-off centers can be found on the District website. As a reminder, Vermont municipalities are required by Act 148 to provide a recycling bin next to any trash bin in all publicly accessed spaces as of 7/1/15. **Illegal Dumping/Burning.** The District contracted with the Addison County Sheriff's Department to enforce its Illegal Dumping/Burning Ordinance. As of September, the Sheriff's office received 23 illegal dumping/burning complaints. The District served once again as County Coordinator for Green-Up Day, Vermont's favorite litter clean-up event. The District subsidized the disposal of 20 tons of roadside trash, 11.37 tons of tires, 4 auto batteries, 2 fluorescent bulbs, 29 E-Waste items, 10 appliances, and other abandoned hazardous wastes for a total economic benefit to its member towns of \$3,880.

### 2016 Budget

The District's 2016 Annual Budget is \$2,818,754, a 7.45% increase over the 2015 Annual Budget. The District Board proposes no rate changes for 2016. The Transfer Station tip fee will remain at \$123/ton for MSW and C&D. The District Fee of \$33.40/ton on all waste destined for disposal, and \$10/ton on contaminated soils approved by ANR for use as Alternative Daily Cover at the landfill will remain the same. **There will be no assessments to member municipalities in 2016.** For a copy of the full 2015 Annual Report, please call us, or visit the District website at [www.AddisonCountyRecycles.org](http://www.AddisonCountyRecycles.org).

# Addison County Regional Planning Commission

14 Seminary Street

Middlebury, VT 05753

www.acrpc.org

Phone: 802.388.3141

Fax: 802.388.0038

## Annual Report –Year End June 30, 2015

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the region during its 2015 fiscal year:

### Regional and Municipal Planning and Mapping

- Assisted member municipalities creating, adopting and regionally approving their municipal plans.
- Assisted member municipalities creating and adopting local regulations implementing their municipal plan.
- Provided data and mapping products to support on-going municipal planning activities.
- Provided technical assistance to municipal officials concerning municipal government.
- Represented the region in the Act 250 process and at the Public Service Board in Section 248 hearings.

### Educational Meetings and Grants

- Hosted educational workshops, Zoning Administrators Roundtables and monthly public meetings on a wide variety of planning topics.
- Wrote or provided information and support to communities and organizations to secure grant funding.

### Emergency Planning

- Worked with Addison County’s Emergency Planning Committee and Vermont Emergency Management staff to assist with municipal emergency planning efforts.
- Hosted “Local Emergency Managers Roundtables” to provide coordination among members.
- Worked with Vermont Emergency Management to exercise local and statewide disaster plans.
- Assisted local post-disaster recovery efforts.
- Assisted in development of hazard mitigation plans for the towns of Middlebury, Bridport, Cornwall, and Leicester and submitted grant application with the State of Vermont to cover numerous other municipalities
- Confirmed ERAF status and assisted communities in attaining compliance.

### Energy Planning:

- Assisted towns in strengthening their energy plans by adding concrete goals, strategies and policies for solar siting.
- Participated in Vermont Gas and TDI Ne England hearings before the Public Service Board.

### Transportation Planning

- Supported the Addison County Transportation Advisory Committee’s work on regional priorities and municipal planning studies.
- Supported Addison County Transit Resources by providing funding and technical support.
- Participated in the statewide DriveElectricVT initiative.
- Worked with municipalities to produce highway structures inventories of all local roads in the region.
- Performed traffic counts and safety inventories on unsignalized intersections for several municipalities.
- Assisted Towns with enhancement, park and ride and stormwater grants.
- Sponsored town transportation studies, planning and supported municipal capital budget development

### Natural Resources Planning

- Actively support the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support forest stewardship resource planning.
- Participated on the Lake Champlain Basin Program technical advisory committee.

Addison  
Lincoln  
Salisbury

Bridport  
Middlebury  
Shorcham

Bristol  
Monkton  
Starksboro

Cornwall  
New Haven  
Vergennes

Ferrisburgh  
Orwell  
Waltham

23

Goshen  
Panton  
Weybridge

Leicester  
Ripton  
Whiting





## **Bixby Memorial Library**

*Mission Statement: "The Bixby Memorial Free Library, supported by Addison, Ferrisburgh, Panton, Vergennes and Waltham is dedicated to fulfilling the diverse literary and cultural needs of these communities. The Library promotes reading and learning as lifelong activities by providing a wide range of resource materials, programming and outreach and by preserving and promoting the cultural heritage of the area."*

Bixby Library offers the traditional library services of lending books and other materials as well as providing regular educational programs for adults and children. In 2015 Bixby cardholders borrowed more than 29,500 books, CDs and DVDs and over 2,900 e-books and audio books were downloaded to personal devices using Bixby Library cards. Usage of library computers totaled over 2700 hours and countless people accessed the Wi-Fi that Bixby provides to the community 24/7. With your Bixby card free online classes and foreign language programs are available through the Vermont Department of Libraries as well as vetted databases on a huge variety of subjects.

The library provides space to nonprofit organizations who offer services to residents of our five towns in order to make their services available locally. Last year these included RSVP free tax preparation for seniors, Vermont Health Connect presenters and CSAC parenting groups. RSVP borrowed library laptop computers to support their program. Local organizations such as ANWSU Professional Development regularly used Bixby Library as a central meeting space with internet access.

Numerous initiatives were added last year to provide enrichment and increase services to people in our five towns. A few highlights:

- Bixby Youth Services Librarian visited area schools and preschools on a regular weekly basis throughout the school year, promoting childhood literacy and providing support for area educators
- Three adult writers' groups led by professional writers met regularly and, as a result, several area aspiring writers finished projects and some were able to be published. Groups continue to be in session and are open to the public.
- Monthly movie and discussion night and monthly reading and discussion groups provided educational and social opportunities.
- Ongoing basic computer tutorials were provided by the Adult Services Librarian.
- Another Cerf grant has enabled us to continue bringing in a trained archaeologist in to catalog the Bixby Library Native American artifact collection. Many of these artifacts originate from our towns of Addison, Ferrisburgh, Panton, Vergennes and Waltham and speak to our local one-of-a-kind history and heritage. A process of repatriation to rightful tribes is underway

We are always on the lookout for new ways to be efficient and creative with the resources that we have while providing services that are meaningful to the residents who support us. Our many volunteers greatly help us accomplish what we do and we actively fundraise to support the operating budget. We thank the city of Vergennes for your support and invite everyone to visit the library! For more information please visit [www.BixbyLibrary.org](http://www.BixbyLibrary.org) or call us at 877-2211 with your concerns and suggestions. Vergennes' representatives on the Bixby board are Chris Bradford, Catherine Brooks and Andrew Fritz.

## 2015 Vital Records

If you have a family member that was married, born, or died during 2015 and you do not find your family member listed in the vital records, please contact the City Clerk so the appropriate certificate can be located and filed in the City records. Excluding marriages, your family member had to have been a Vergennes resident at the time the event occurred or the event had to have occurred in the City.

### CIVIL MARRIAGES

### DATE

Badger III, John and Megan Cathrall	09/12/15
Brady, William and Elisabeth Masback	08/11/15
Brigan, Jesse and Stephanie Keesler	01/05/15
Brush, Kevin and Alyson Bloomer	06/13/15
Cadarette, Joseph and Sherry Drake	10/24/15
Charron, Helena and Katharine Currie	07/10/15
Clifford Jr., Thomas and Deborah Fusco	09/18/15
Cousineau, Eric and Hæjin Lim	09/06/15
Currier, Daniel and Rhonda Real	10/11/15
Dibiase, David and Rachel Bailey	07/16/15
Ellis, James and Katherine Sneigle	06/27/15
Emmons, Benjamin and Amy Forbes	12/25/15
Engelken, Joseph and Hannah Burgin-Young	05/16/15
Feingold, Paul and Jamie Stone	09/26/15
Flynn, Arlen and Ashlie Hirtle	08/29/15
Fowlie, Andrew and Chesley Walsh	08/29/15
Gross, David and Tiffany Johnson	08/15/15
Kovach, Cameron and Sarah Segovia	09/05/15
Lepri, Scott and Caitlynn Pecor	09/12/15
Loeber, Gerald and Lisa Folger	07/11/15
McKirryher, Christopher and Sara Rivers	05/30/15
McLean, Ornan and Anne Burmeister	10/25/15
Meyer, Gordon and Maria DeRiggi	06/14/15
Morris, Mark and Molly Turpin	07/11/15
Nadeau, James and Sarah Norton	06/20/15
Presa, Jeanine and Dorothy Northrop	05/16/15
Ratliff, Alexander and Eliza Benton	09/19/15
Ruffalo, Matthew and Lacy Blazetic	02/20/15
Smith III, Arthur and Shauna House	04/18/15
Sparkes, Andrew and Jessica Berg	04/25/15
Stirling, Strephon and Claudia Small	06/22/15
Wilson, Johnathan and Stephanie Jensen	08/08/15



## BIRTHS

<u>CHILD'S NAME</u>	<u>DATE</u>	<u>PARENTS</u>
Becher, Sienna Mi-Cha	01/21/15	Becher, Logan and Yhordanna La Rosa Policarpo
Bellair, Liam Ronald	07/04/15	Bellair, Timothy and Alison Abdo
Castle, Finnegan Melville	07/03/15	Castle, David and Erica Melville
Crossman, William Michael	12/02/15	Crossman, Brian and Karri Cathrall
Dodds, Noah Nathaniel	01/14/15	Dodds, Brian and Kayla Pierro
Francis, Isabella Marie	12/17/15	Francis, Jeremy and Shannon Desautels
Glynn, Charlotte Marie	06/30/15	Glynn, Paul and Valerie Huizenga
Jette, Lyric Roselyn-Jean	09/30/15	Jette, Brittany
Johnstone, Porter Wheeler	12/03/15	Johnstone, Christopher and Sarah Metivier
Jones, Charleigh Aubrie Mae	05/02/15	Jones V, Charles and Monique Simpson
Jones, Gweneth Amelia	10/16/15	Jones, Zachary and Caitlyn Johnson
Kaufmans, Alexander Shere	09/03/15	Kaufmans, Serge and Nieve Brady
Kittredge, Megan Ann	03/30/15	Kittredge, Seth and Morgan Stebbins
Lalancette, Theodore Jack	05/26/15	Lalancette, Cody and Molly Welch
Hallock, Kyra Marie	09/11/15	Lapell, Katlyn
Maslak, Clara Maria	04/03/15	Maslak, Andrew and Courtney Adams
McGuire, Mary Scites	02/16/15	McGuire II, John and Alexandria Colflesh
Morgan, Anna Mae Eliza	07/05/15	Morgan, Benjamin and Katherine Hatch
Newman, Zander Miguel	07/28/15	Newman, Svetlana
Perdiz, Josiah Antonio	09/22/15	Perdiz, Justin and Alicia Moore
Steady, Taylor Ann	10/16/15	Steady, Ryan and Nicole Therrien
Stone, Ryder James	05/11/15	Stone Sr., Zachary and Kayla Bessette
Tembreull, Eliot Jensen	08/11/15	Tembreull, Mark and Tracy Klobucher
Torrey, Vance Victor	09/26/15	Torrey, Paul and Jennifer Moulton
Trombley, Abel Francis	08/18/15	Trombley, Jacob and Kimberly Worley
Zimmerman, Chesni Ruth	06/16/15	Zimmerman, Ty and Ashley Kennedy



## DEATHS

<u>NAME</u>	<u>DATE</u>	<u>AGE</u>
Briggs, Jean L.	02/03/15	86
Brouillette, Robert R.	05/28/15	69
Bull, Ruth E.	09/30/15	88
Casey, Martin D.	06/20/15	91
Childers Sr., Ronnie L.	01/27/15	72
Earnest, Linda G.	10/14/15	65
Forand, Sandra M.	04/03/15	66
Goddette, James W.	10/13/15	77
Hill, Miriam V.	05/14/15	68
Hollenbeck, Ruth E.	01/31/15	92
Kilburn, Roger D.	06/04/15	62
Lafiam, Ruth E.	03/12/15	84
Lalumiere, Lillian G.	02/10/15	97
Lawrence, William N.	09/27/15	71
Northrop, Judith E.	10/26/15	70
Paige, Janet	01/23/15	77
Phillips, Dana S.	06/02/15	55
Poquette, Elizabeth R.	02/11/15	85
Preston, Roberta I.	10/26/15	84
Rice, Barbara B.	06/08/15	100
Rose, Mary A.	02/08/15	66
Rumble, Barry L.	10/10/15	69
Soule, Kim M.	04/13/15	54
Sullivan, James W.	08/12/15	68
Thibodeau, David I.	04/09/15	71
Tynan, John R.	11/25/15	83
Whitney, Ann S.	03/23/15	65
Williams, Allan J.	01/09/15	82
Wright, Florence M.	11/20/15	89



## DOG AND WOLF-HYBRID OWNERS

Any person who owns or keeps a dog or wolf-hybrid over four months old must annually on or before April 1st license their dog or wolf-hybrid in the office of the City Clerk. Before the license can be issued, a current rabies vaccination certificate must be filed with the Clerk. The license fee is \$4.00 for each neutered/spayed dog or wolf-hybrid and \$8.00 for each dog or wolf-hybrid. In addition to the license fee, the municipal Clerk shall assess a \$5.00 fee for each license sold that will be forwarded to the State Treasurer to be used for a rabies control program and a spaying/neutering program. If an owner neglects to license their dog or wolf-hybrid by April 1st, it must be obtained for that license year by paying a fee of fifty percent in excess of that otherwise required. The owner of a dog or wolf-hybrid who fails to follow the requirements of the law shall be fined an amount not to exceed \$250.00.

No person shall allow a dog or wolf-hybrid to run at large in an "uncontrolled manner" within the city limits of the City of Vergennes. An "uncontrolled manner" shall mean a dog or wolf-hybrid that is not (1) on a leash, (2) on the property of the owner, or (3) under the immediate control of its owner or a competent and responsible attendant.

Any dog(s) or wolf-hybrid(s) causing a disturbance such as excessive barking as to disturb the public peace or defecating on premises other than the animal's owner (unless the owner or another individual in control of the animal removes such deposit immediately) shall be considered a public nuisance and the owner will be liable for prosecution under the penalties prescribed in the ordinance.

A dog or wolf-hybrid found to be running at large shall be delivered to the pound. The pound will notify the dog's or wolf-hybrid's owner if the dog or wolf-hybrid is licensed. The dog or wolf-hybrid shall be held five days after the owner is notified. If the dog or wolf-hybrid is unlicensed, the pound will still hold the dog or wolf-hybrid for five days. If an owner does not claim the dog or wolf-hybrid within the five-days it shall be considered abandoned and ownership of said animal shall be that of the City for the purposes of disposition.

No dog or wolf-hybrid shall be released from the pound until it is properly vaccinated. Each person claiming a dog or wolf-hybrid from the pound shall pay to the City a fine of \$30.00 plus any boarding fees or charges invoiced by the pound keeper to the City associated with the impounded dog or wolf-hybrid. Fees and charges shall be paid to the City Treasurer within 30-days notice.

If you see a dog or wolf-hybrid running loose in violation of the City's Dog Ordinance, or have a complaint you would like to file, contact the Vergennes Police Department at 877-2201.

To protect yourself against rabies, do not pick up or touch wild animals or strays; make sure all your family pets get rabies shots; report unknown or strangely behaving animals to the Vergennes Police Department (if wild animals are involved, contact a game warden); do not feed your pets outside; fasten trash can lids tightly; keep your pets indoors at night; and wear protective gloves when handling a pet that has been involved with a wild or stray animal. If an animal bites you, you need to wash the bite wound with soap and warm water for five minutes. You should also try to capture the animal, as you are more likely to need rabies shots if the animal cannot be found. This bite should be reported to your doctor and the City Health Officer and you should follow their instructions. If you have additional questions, you may call the Vermont Rabies Hotline at 1-800-4-RABIES. For everyone's safety and protection, the City is strengthening its efforts ensuring that all dogs and wolf-hybrids harbored within the city limits are registered in the City Clerk's office. **Is your dog or wolf-hybrid listed here for the 2015 license year?**

**A RABIES CLINIC FOR DOGS AND CATS IS SCHEDULED FOR MARCH 15, 2016 FROM 5:30 P.M. UNTIL 7:30 P.M. AT VERGENNES ANIMAL HOSPITAL LOCATED AT 20 MAIN STREET. A CASH FEE OF \$15 PER ANIMAL WILL BE CHARGED. DOGS MUST BE ON LEASHES AND CATS MUST BE IN CARRIERS.**

ANGIER ELISABETH	92 SO WATER STREET	PENNY	CHAPUT MELANIE	18 SUNSET DRIVE	NACHO
ANGIER THERESA	92 SO WATER STREET	ZELDA	CHAPUT MELANIE	18 SUNSET DRIVE	PHOEBE
AUSTIN RICHARD	103 MAIN STREET APT B	CAMILLE	CHARBONNEAU HAROLD	35 MONKTON ROAD	MALIBU
AUSTIN RICHARD	103 MAIN STREET APT B	KOALANI	CHARBONNEAU JACKIE	7 SECOND STREET	EDDIE
BADGER BRENDA	3 SECOND STREET	MAGGIE	CHASE JANTHONI	19 VICTORY STREET	LEROY
BADORE HAROLD & LESLIE	18 NO MAPLE STREET	TIKI	CHILDERS BARBARA	100 SO WATER STREET	TY
BAGLEY DAN & KAREN	112 PANTON ROAD	SAGE	CLARK PATRICIA	36 MACDONOUGH DRIVE	BELLE
BAGLEY KAREN	112 PANTON ROAD	JAZZI	CLARK STEVE	100 GREEN STREET	LIBBY
BAGLEY KAREN	112 PANTON ROAD	HUNTER	CLARK SUSAN	96 WEST MAIN STREET	SAMMY
BAKER JOHN	27 FIRST STREET	RED	CLIFFORD KAREN	2 SUNSET DRIVE	ADDISON
BALLOU DOUGLAS	12 WALKER AVE APT 1	JUNIPER	CLOUTIER MAGGIE	156 SO MAPLE STREET	BENSON CHICK
BARGIEL MARY	94 WEST MAIN STREET	LADDIE BOY	COLBY SIMONE	13 FIRST STREET	MOLLY
BARROWS DAVID & CARRIE	14 SUNSET DRIVE	SCHILLING	CONANT NANCY	60 GREEN STREET	MARIO
BECHER JAMIE	27 MOUNTAIN VIEW LANE	GRETCHEN	CONANT NANCY	60 GREEN STREET	DESMOND
BECHER JEFF	27 MOUNTAIN VIEW LANE	TALLULAH	CONNEL BRIAN	174 GREEN STREET	RICO
BECHER JEFF	27 MOUNTAIN VIEW LANE	DONZI	COUSINO PAM	132 SO MAPLE STREET	BANJO
BELL BRENDA	18 SCHOOL STREET	ASHER	CROSSMAN BRIAN	17 COMFORT HILL	TACOMA
BELTRAN JULIO	96 MAIN STREET APT B	BARNEY	CROWELL HILARY	123 WEST MAIN STREET	ADDISON
BELVILLE THOMAS	224 MAIN STREET APT 3	LUKE OSCAR	CROWELL RICHARD	123 WEST MAIN STREET	ISABELLA
BENOIT JODII	12 HIGH STREET	CODY	CROWLEY HEATHER	170 GREEN STREET	JAKE
BENOIT JODII	12 HIGH STREET	MIA	CUNNINGHAM LEIGH	22 NEW HAVEN ROAD	MALCOMB
BENTON BETSY	300 MAIN STREET C	MAISIE	CURTIS JAY	21 BOWMAN ROAD	CAMO
BENTON ELIZA	29 SO MAPLE STREET	NOODLE	CURTIS NICK	14 SECOND STREET	BERKLEY
BENTON ELIZA	29 SO MAPLE STREET	BEACH	D'ANDREA HEIDI	31 WEST MAIN STREET	QUINN JUNIO
BENTON KRISTIN	300 MAIN STREET B	LUCY	DANYOW JACOB	23 SUNSET DRIVE	DALY
BENTON KRISTIN	300 MAIN STREET B	MILO	DANYOW LEE	6 GREEN MEADOW ACRES	OTIS
BERTRAND SHERRI	40 WEST MAIN STREET	HARLEY	DEGRAAF NICKI	1B COUNTRY COMMONS	MOLLY
BERTRAND LOWELL	40 WEST MAIN STREET	EMMA	DELISLE LYNETTE	14 VICTORY STREET	BOGEY
BESSETTE DAVE	34 BOWMAN ROAD	NOLA	DELISLE PENNY	121 WEST MAIN STREET	SOPHIE
BIRKETT KATIE	26 MOUNTAIN VIEW LANE	BRUIN	DELISLE MARK	121 WEST MAIN STREET	DAKOTA
BIRONG DANELLE	51 SOUTH MAPLE STREET	LUNA	DELPHIA CHUCK	16 WEST MAIN STREET	ANGEL
BLAISE JOANN	130 GREEN STREET	BERNARD	DELPHIA CHUCK	16 WEST MAIN STREET	FALKOR
BLAISE JOANN	130 GREEN STREET	CK	DEMATTIS TOM	21 SCHOOL STREET	MOLLY
BOOSKA JOSEPH	8 BOOSKA COURT	SUNNY	DEMERS WAYNE	10 PANTON ROAD	JASPER
BOOSKA JOSEPH	8 BOOSKA COURT	MANGO	DESJADON CATHY	38 BOWMAN ROAD	ALLIE
BOOSKA JOSEPH	8 BOOSKA COURT	PETEY	DESJARDIN DONNA	67 GREEN STREET	FAWN
BOSWORTH JANICE	6 BOWMAN ROAD	BEA	DESLAURIERS ELIZABETH	18 SO WATER STREET	FITZROY
BOSWORTH JANICE	6 BOWMAN ROAD	STELLA	DEYETTE ROBERT	23 MAPLE MANOR	SHEDDER
BOTALA JACKIE	31 BOOTH WOODS	ANNIE	DION CHRIS	154 SO MAPLE STREET	RUM
BOTALA JACKIE	31 BOOTH WOODS	BEAR	DION CHRIS	154 SO MAPLE STREET	LEXI
BOUGOR AMY	7 MAPLE MANOR	BELLA	DION-JOHNSON MARK	154 SO MAPLE STREET	GUNNER
BOYCE DANIELLE	14 PANTON ROAD	SHAGGYDOG	DONNELLY SARA	171 MAIN STREET APT B	DUKE
BRACE LESTER	15 HILLSIDE DRIVE	JASPER	DONOVAN DARREN	48 EAST STREET	LOLA
BRADFORD SASHA	49 WEST MAIN STREET	BRUNO	DONOVAN KATE	124 SO MAPLE STREET	BUTSU
BROOKS DOUG & CATHY	84 SO MAPLE STREET	WEAVER	DONOVAN KATE	124 SO MAPLE STREET	GIBSON
BROOKS TARA	11 THIRD STREET	BELLE	DUGAN ALETA	43 NEW HAVEN RD	ZEUS
BROWN MARIA	47 SO WATER STREET	SCHYLAR	DUGGENTO NINA	19 WEST MAIN STREET	OLIVIA
BROWN SEAN	47 SO WATER STREET	NIKO	DUKETTE DENISE	96 SO WATER STREET	DAKOTA
BROWN BILL & SHARON	118 PANTON ROAD	MELODY	DYE SEAN	21 MEADOW LANE	HUBBA
BROWN BILL & SHARON	118 PANTON ROAD	ROCKO	EMERSON DEB	98 WEST MAIN STREET	OZZIE
BROWN BILL & SHARON	118 PANTON ROAD	CABELA	ERIKSEN DALE	24 MEADOW LANE	ROX
BURBO ROBERT	279 MAIN STREET	CALLI	ERIKSEN DALE	24 MEADOW LANE	NORA
BURBO JOE & TAMMY	279 MAIN STREET	TEDDY	FALLON PETE	12 WHITE STREET	ANNIE
BURLOCK EVELYN	25 WEST MAIN STREET	DAISY	FARRELL BETHANY	6 SUNSET DRIVE	GINGER
BURLOCK EVELYN	25 WEST MAIN STREET	SHADOW	FERLAND CAITLIN	93 MAIN STREET	ANNIE
BUSHEY BRITTANY	24 MOUNTAIN VIEW LANE	HONEY	FIELD MICHAEL	57 NEW HAVEN ROAD	OTIS
BUSHEY WAYNE	176 SO MAPLE STREET	ZOE	FISH MICHELLE	63 SO MAPLE STREET	OREO
CASE LORI & ROY	60A MAIN STREET	COSMO	FLEMINGS SUKEY	29 BOOTH WOODS	PETUNIA
CASEY LISA	31 EAST STREET	HARRY	FLINT LAURA	1 THOMAS CIRCLE	CASSIE
CASEY MELISSA & TIM	19 SCOVEL LANE	HONEY	FLINT LAURA	1 THOMAS CIRCLE	BO
CATCHAPAW RICHARD	194 GREEN STREET	KAICE	FLOOD MARGARET	70 MONKTON ROAD	SABLE
CAUM CATHERINE	163 SO MAPLE STREET	BRADY	FLYNN ERICA	16 FIRST STREET	DRAKE
CHABOT LYNNE	23 SO MAPLE STREET	FERN	FORTUNE RYAN	43 NEW HAVEN RD	COOPER

FOUNTAIN-PROVOST TOM	99 SO WATER STREET	ISABELLE	KITTREDGE SETH	28 THOMAS CIRCLE	DRAKE
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	MILLIE	KLOPFENSTEIN JOSEPH	34 MAIN STREET	BILLY
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	NANNY	KNAPP BARBARA	49 BOOTH WOODS	BUGSY
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	ELISE	KOENIG MARK	58 SO WATER STREET	CRUZE
FRANCIS SHANNON	25 MAPLE MANOR	FOXIE	LABERGE SUSAN	19 BOOTH WOODS	LITTLE GY
FRANCIS SHANNON	25 MAPLE MANOR	TUCKER	LABERGE SUSAN	19 BOOTH WOODS	LIBBY
FREEDNER REBECCA	95 SO WATER STREET	ROMAN	LABERGE SUSAN	19 BOOTH WOODS	MOLLY
FRITZ JEFF	76 MAIN STREET	ROSS	LABERGE SUSAN	19 BOOTH WOODS	ME TOO
FRITZ JEFF	76 MAIN STREET	CHLOE	LABERGE SUSAN	19 BOOTH WOODS	CANDY
FRITZ JEFF	76 MAIN STREET	SHELBY	LABERGE SUSAN	19 BOOTH WOODS	TEDDY
FRITZ JEFF	76 MAIN STREET	TATIANA	LABERGE SUSAN	19 BOOTH WOODS	CRACKER JACK
FULLER ROBERT	61 NEW HAVEN ROAD	DAWN	LABERGE SUSAN	19 BOOTH WOODS	ALLIE
FULLER-MARSH PAT	11 BOWMAN RD UNIT 107	MARLEY	LAPELL LORRIE	17 HILLSIDE ACRES	BRINKLEY
GAGNON ANNA	23 BOOTH WOODS	CLOVER	LAREAU DOROTHY	33 NO MAPLE ST APT A	VENUS
GAINES MARY	68 MAIN STREET	LIAKA	LAREAU DOROTHY	33 NO MAPLE ST APT A	MIRANDA
GAINES SCOTT	68 MAIN STREET	KATIE	LAROSE DORIS & REG	13 WALKER AVE APT #2	MAGGIE
GALLANT LEONA	50 ARMORY LANE APT 2	LUCY	LARSON SARAH	8 SCHOOL STREET	VINNY
GERNANDER JAMES	24 BOWMAN ROAD	RANGER	LAWRENCE JANE	81 WEST MAIN STREET	LADY HOPE
GRANT SHERM	17 WEST MAIN STREET	CHARLIE	LAWRENCE KATHI	81 WEST MAIN STREET	ABIGAL JANE
GRANT SHERM	17 WEST MAIN STREET	MAE	LEACH EILEEN	72 MEIGS ROAD	BAXTER
GUINNESS AMANDA	16 HILLSIDE DRIVE	COOPER	LEACH SARAH	71 WEST MAIN STREET	LEMON DROP
HAGGETT SHANNON	10 THOMAS CIRCLE	ADDISON	LEBLANC ROBIN	40 BOWMAN ROAD	STELLA
HALLOCK SYLVIA	21 SECOND STREET	ZAC	LEMAL ARK	18 SO WATER STREET	BELLA
HALPIN PETER	7 ICE HOUSE COURT	KIRA	LEMIEUX BOB	86 SO WATER STREET	BEATRICE
HAMEL CHRISTOPHER	104 GREEN STREET	MACKENZIE	LEONE STEVE	191 SO MAPLE STREET	MOLLY
HAMEL CHRISTOPHER	104 GREEN STREET	SAM	LEVINSON JUSTIN	28 BOOTH WOODS	GIGI
HAMEL CHRISTOPHER	104 GREEN STREET	BLEROY	LOVEN ELIZABETH	9 BATTERY HILL	IKE
HARRIS MARY	12 NORTH STREET	BLUE	LOVEN ELIZABETH	9 BATTERY HILL	PAINT
HARRIS MARY	12 NORTH STREET	BRANDY	LUCIA STEVE & SHARON	21 THOMAS CIRCLE	BELLA
HAWLEY DOUG	3 THORNWOOD LANE	RUBY	LUTHER JEAN	14 THOMAS CIRCLE	MAUDE
HAWLEY MEL & LAURIE	120 PANTON ROAD	CHIEF	MACINTIRE BRUCE	47 MAIN STREET	DAISY
HAWLEY MEL & LAURIE	120 PANTON ROAD	JADE	MACINTIRE BRUCE	47 MAIN STREET	BOCEPHUS
HAYDEN ANITA	282 MAIN STREET	RUFUS	MAHAN LARRY	64 WEST MAIN STREET	MAX
HAYDEN ANITA	282 MAIN STREET	JULES	MAHRT AMBER	5 SECOND STREET	TOBY
HEBERT CLAUDE	53 NEW HAVEN ROAD	CHANCE	MAHRT AMBER	5 SECOND STREET	CHICO
HEBERT CLAUDE	53 NEW HAVEN ROAD	CHLOE	MAPEL CAROL	119 MAIN STREET	BUSTER
HENDRIX SHANNON	277 MAIN STREET	MOOSE	MARATTA NAN	38 EAST STREET	MAGGIE
HIRTLE ASHLIE	19 SO MAPLE STREET	JANE	MARATTA NAN	38 EAST STREET	MURPHY
HOFFMAN AMY	164 GREEN STREET	DARLA	MARDIN APRIL	71 MONKTON ROAD	RUBY
HOFFMANN CANDACE	191 GREEN STREET	HONEY	MARDIN APRIL	71 MONKTON ROAD	MAX
HUCKABAY LUCIE	78 SOUTH WATER STREET	SAM	MARTEL KATHY	34 FIRST STREET	SQUIRT
HUCKABAY LUCIE	78 SOUTH WATER STREET	WILLIE	MASHAK REBECCA	14 MOUNTAIN VIEW LN	BISCUIT
HUNT WENDY	13 WHITE STREET	BAILEY	MASHAK REBECCA	14 MOUNTAIN VIEW LN	RUSTY
HUNT ROBERT & WENDY	13 WHITE STREET	LUCY	MASSIMO MAURICE	4 BOOSKA COURT	ELE
HUPPUCH ANNA L	188 GREEN STREET APT 1	DAVID	MAYO CARLA	29 EAST STREET	WOODROW
ISAACS BLAKE	23 MOUNTAIN VIEW LANE	JACK	MAYO DARREN	17 PANTON ROAD	BEAR
ISAACS DEREK	23 MOUNTAIN VIEW LANE	PETUNIA	MAYO DARREN	17 PANTON ROAD	CARMELLA
JACKMAN MYRLE	36 BOWMAN ROAD	COOPER	MAYS GERALDINE	19 BOOTH WOODS	SUZIE
JACKSON-DONNELLY LYN	8 GREEN MEADOW ACRES	SOPHIE	MCCONNELL AMY	17 MAPLE MANOR	SHILOH
JAMIESON LEAH	17 SCHOOL STREET	ANDY	MCDURFEE PETER	10 SCHOOL STREET	BELLA
JENNINGS FAITH	105 MAIN STREET APT B	KARMA	MCGUIRE ALEXANDRIA	27 UNION STREET	THUNDERDOG
JEROME CHRIS	13 SECOND STREET	REMMY	MCKIRRYHER SARA	8 KING STREET	MOLLY
JEROME HEATHER	202 SO MAPLE STREET	SAMSON	MCLEAN ORNAN	20 UNION STREET	PACO
JEROME HEATHER	202 SO MAPLE STREET	MAYA	MEADER PAULETTE	33 BOOTH WOODS	MAGGIE
JEWELL LAUREL	12 HILLSIDE DRIVE	ANGEL	MEADER PAULETTE	33 BOOTH WOODS	TUCKER
JEWETT TAMMY	20 THOMAS CIRCLE	COPPER	MEADER PAULETTE	33 BOOTH WOODS	CODI
JOHNSON BONNI	20 EAST STREET	ZOEY	MEADER PAULETTE	33 BOOTH WOODS	JIMMY MAC
JOHNSON BONNI	20 EAST STREET	KATIE	MEADER PAULETTE	33 BOOTH WOODS	LUCY
JOHNSON TIFFANY	22 THOMAS CIRCLE	SIERRA NEVADA	MESSINGER ANNE	3 ICE HOUSE COURT	BAILEY
JONAS FREDERIC	5 ICE HOUSE COURT	SCRUFFY	MESSINGER ANNE	3 ICE HOUSE COURT	DRAKE
KILBURN PAULA	9 MEADOW LANE	OSCAR	MITCHELL BETSY	24 WEST STREET	SADIE
KILLIAN JENNIFER	94 MAIN STREET APT A	QUIGLEY	MORSE WENDELL	7 COURTNEY DRIVE	KIRBY
KINGSLEY JASON	55 BOOTH WOODS	PEPPER	MULLIN JASON	3 HOPKINS ROAD	MOBY
KINGSLEY JASON	55 BOOTH WOODS	JORDI	MURPHY LAURIE	20 FIRST STREET	GEORGIA

NEWTON BRENT	70 MEIGS ROAD	CIELE	RULE CLARA	10 WALKER AVE APT 2	LUCY
NEWTON BRENT	70 MEIGS ROAD	TIMMY	RUSSELL ELAINE	15 COURTNEY DRIVE	LOGAN
NEWTON BRENT	70 MEIGS ROAD	CHLOE	RUSSELL JASON	28 BOWMAN ROAD	BECKETT
NEWTON BRENT	70 MEIGS ROAD	PRADA	RUSSELL JENNIFER	9 NEW HAVEN ROAD	MARLEY
NEWTON BRENT	70 MEIGS ROAD	ARMANI	RUSSETT KIMBERLEE	25 BOOTH WOODS	HIGGINS
NEWTON BRENT	70 MEIGS ROAD	COCOA	SAFFORD MICHAEL	21 BOOTH WOODS	SIENNA
NILL EDDIE	19 EAST STREET	PANZER	SALTUS JAYNE	16 MOUNTAIN VIEW LANE	SASHA
NILL RENE	19 EAST STREET	MUYO	SAMARITONI ALICE	126 GREEN STREET	LIL' LADY
NILL RENE	19 EAST STREET	RYOKO	SCHONDUBE AARON	2 PROSPECT STREET	FRISCO
NILL RENE	19 EAST STREET	WASHU	SCHOONMAKER JACLYN	24 THOMAS CIRCLE	TEEDO
NIMBLETT NATHAN	54 NORTH STREET	SOPHIE	SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	DUNCAN
NIMBLETT NATHAN	54 NORTH STREET	TITAN	SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	LOGAN
NIMBLETT RENEE	54 NORTH STREET	SARGE	SCOTT BONNIE	80 MAIN STREET	KLEM
NORTHROP JUDY	3 ADELE DRIVE	SCOOTER	SCOTT BONNIE	80 MAIN STREET	ROCKY
NORTON PHYLLIS	2 MAPLE MANOR	CHEYENNE	SCOTT BONNIE	80 MAIN STREET	LONDON
NORTON JR. SPENCER	4 CRESCENT DRIVE	CHAMP	SCOTT DIANNE	184 SO MAPLE STREET	GUNTHER
O'BOYLE-PALMER KIM	42 EAST STREET	BODE	SCRIBNER LESLIE	21 UNION STREET	LIZA
OLSON JUNE	50 ARMORY LANE APT 3	MISSY	SESTOKAS MELANIE	51 MAIN STREET	LAVERNE
OSHA BRIAN	39 WEST STREET	ROXI	SHADROUI MAGGIE	18 MOUNTAIN VIEW LANE	CHARLOTTE
OUELLETTE RANDALL	29 NEW HAVEN ROAD	BELLA	SHUGART JASON	11 BOWMAN RD UNIT 107	COHEN
PALIN MARY	3 MEADOW LANE	COOPER	SHUGART JASON	11 BOWMAN RD UNIT 107	MAIZIE
PALIN MARY	3 MEADOW LANE	DROOPY	SIMONS HEATHER	35 SCHOOL STREET	JEB
PAQUIN ADAM	40 BOOTH WOODS	TUPPER	SKELDON JULIA	10 MEADOW LANE	COOKIE
PAQUIN STACY	114 MAIN STREET APT B	TUCKER	SKELDON JULIA	10 MEADOW LANE	REBEL
PEDDIE DON	5 MEADOWBROOK ROAD	NELLIE	SLEEPER JEANNETTE	125 GREEN STREET	DUNCAN
PERRY RENNY & LYNNE	4 MEADOWBROOK ROAD	JAKE	SLEEPER JEANNETTE	125 GREEN STREET	MIA
PERYEA BILLIE-JO	7 THIRD STREET	PUDDIN	SMITH-TUCKER DIANNE	5 ELM STREET	GRACE
PLOOF JORDAN	24 SO MAPLE STREET	JAKE	SPENCER ANN MARIE	2 ICE HOUSE COURT	GENERAL
POQUETTE LINETTE	90 COMFORT HILL	TOBIAS	SPENCER ANN MARIE	2 ICE HOUSE COURT	BELLA
POQUETTE LINETTE	90 COMFORT HILL	CARLY	STANSBERRY MAVIS	19 FIRST STREET	DIESEL
POQUETTE LINETTE	90 COMFORT HILL	BEATRIS	STEVER BETH	12 CROSBY CT	RUDY
POQUETTE LINETTE	90 COMFORT HILL	LEGEND	STEVER BETH	12 CROSBY CT	OLLIE
PORTER ANTHONY	13 MAIN STREET	JOSIE	STINCHFIELD CHRISTINE	25 THOMAS CIRCLE	TANK
POSNER JEANNE	164 GREEN STREET	ANNIE	STODDARD THOMAS	43 SO WATER STREET	PACO
PRIME PATTY	25 VICTORY STREET	EMMA	STONE MICHAEL	24 MONKTON ROAD	PRINCESS
QUIGLEY MICHAEL	10 SUNSET DRIVE	SPENCER	STROUP JOHN	71 GREEN STREET	GUS
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	ROXIE	SWENOR HELEN	97 GREEN STREET	LUCY
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	HENRY	TEMBREULL TRACY	196 SO MAPLE STREET	GINNY
QUIGLEY MICHAEL	10 SUNSET DRIVE	VICTORIA	TERRY JEFF	29 MONKTON ROAD	SAGE
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	BELLA	TERRY JEFF & JACKIE	29 MONKTON ROAD	PIPER
RATKOVITS STEVEN	22 SUNSET DRIVE	BOSTON	THERRIEN NICOLE	21 SUNSET DRIVE	MOSSY
REAL RHONDA	297 MAIN STREET	CANDY	THERRIEN SUSAN	4 HIGH STREET	JAKE
RECK SANDY	11 MAPLE MANOR	SCOUT	THERRIEN SUSAN	4 HIGH STREET	JETER
REYNOLDS KAREN	17 WEST MAIN STREET	LYLA	THOMAS CHERYL	34 WEST STREET	DAKOTA
RHEAUME MARIA	5 BOWMAN ROAD UNIT 1	CONNER	THOMPSON CAROLYN	75 MAIN STREET	RUSTY
RHEAUME MARIA	5 BOWMAN ROAD UNIT 1	RUBY	TISBERT BRIANNE	114 MAIN STREET APT B	WILLOW
RIVAIT SHIENA	20 HILLSIDE ACRES APT 31	SHYLA	TROVILLE CHRISTINE	10 WALKER AVE APT 10	FORREST
RIVAIT SUSAN	5 UNION STREET	DUKE	TUCKER DARRELL	55 MAIN STREET	ELVIS
RIVAIT SUSAN	5 UNION STREET	MOLLY	TUCKER DARRELL	55 MAIN STREET	EMMA
RIVERS AMY	15 BOOTH WOODS	BRUCE	TUCKER DARRELL	55 MAIN STREET	STRAPPAH
RIVERS AMY	15 BOOTH WOODS	ANNIE	VINCENT CHELSEA	18 HILLSIDE ACRES	HARLEY
RIVERS AMY	15 BOOTH WOODS	BRUCE	VORSTVELD WENDY	47 GREEN STREET	DUKE
RIVERS AMY	15 BOOTH WOODS	LIVVIE	WAGNER MARY	14 PROSPECT STREET	GRIZZLY
RIVERS AMY	15 BOOTH WOODS	LUCY	WALSH BILL	82 MAIN STREET	ETHAN
RIVERS AMY	15 BOOTH WOODS	MAGGIE	WALSH BILL	82 MAIN STREET	BILLY
RIVERS AMY	15 BOOTH WOODS	GRACIE	WEEKS EARL	96 MAIN STREET APT C	FANG
RIVERS SUMMER	206 MAIN STREET APT 17	MANNIE	WINSLOW KIRA	85 SO WATER STREET	WILLA
ROBARGE JR CLIFFORD	41 WEST MAIN STREET	FINN	WISELL WILLIAM	14 NO MAPLE STREET	ANNE MIA
ROBERTS DEVAN	7 WEST STREET	AVA	WOLCOTT MELINDA	15 SECOND STREET	JOSIE
ROBERTSON RACHAEL	30 BOWMAN ROAD	ASA	WRIGHT MARY	30 FIRST STREET	BELLA
ROSS KIM	17 SECOND STREET	SOPHIE	WYHOWANEC BETTY	32 WEST MAIN STREET	MAC
ROUSSIN TIFFANY & TOM	38 MACDONOUGH DRIVE	LUCIAN	WYMAN MATTHEW	3 SUNSET DRIVE	OSCAR
ROUSSIN TOM	38 MACDONOUGH DRIVE	KANO			



**CITY PAYROLL ACCOUNT**  
**January 1, 2015 through December 31, 2015**

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>	<u>WAGES</u>
Adreon, Ryan	Fire Department	\$197.50
Anderson, Daniel	Swimming Pool	\$1,630.13
Ranchman, Miranda	Public Works Department - Temporary	\$366.00
Badger, John W., III	Fire Department	\$287.00
Barber, Mark	Police Department	\$40,633.54
Bean, Brice	Public Works Department - Temporary	\$366.00
Bearor, Christopher	Administration	\$200.00
Bechthold, Jennifer	Swimming Pool	\$3,585.00
Benton, William	Administration	\$1,600.00
Bertrand, Lowell	Administration	\$820.00
Birchmore, Jared	Swimming Pool	\$85.50
Breur, James	Fire Department	\$821.00
Brinkman, Cheryl	Administration	\$410.00
Broughton, Henry	Administration	\$75.00
Broughton, Lucille	Administration	\$288.23
Brown, William	Fire Department	\$243.00
Burbo, Robert	Fire Department	\$643.00
Casey, Liam	Fire Department	\$411.00
Castillo, Bradley	Swimming Pool	\$5,693.25
Castillo, Christopher	Swimming Pool	\$2,037.75
Catchpaw, Richard	Police Department	\$200.00
Champine, Leslie	Fire Department/Public Works Department - Temporary	\$231.32
Chaput Jr., Victor R.	Sewer Department	\$2,609.50
Chaput Sr., Victor R.	Sewer Department	\$53,499.94
Charbonneau, Kevin	Fire Department	\$1,153.00
Clark, Brittany	Police Department	\$12,188.00
Coburn, John	Administration	\$395.00
Coleman, Mason	Police Department	\$4,384.00
Collette, Michael	Fire Department	\$403.00
Conwright, Andrea	Fire Department	\$943.00
Cook, Joshua	Swimming Pool	\$2,380.60
Cook, Timothy	Administration	\$905.00
Crowley, Matthew	Public Works Department /Fire Department	\$42,255.48
Crowley, Patrick	Public Works Department /Fire Department	\$51,879.61
Currier, Daniel	Public Works Department	\$1,887.50
Currier, Trevor	Fire Department/Public Works Department - Temporary	\$1,329.00
Daniels, Michael	Fire Department/Administration	\$2,178.00
De Smit, Brenda	Public Works Department - Temporary	\$356.85
Delorme, Meagan	Public Works Department - Temporary	\$366.00
Devine, Joan	Administration	\$54,374.58
DiBiase, David	Fire Department	\$612.00
Dion, Christopher	Fire Department	\$816.00
Dion-Johnson, Caleb	Fire Department/Public Works Department - Temporary	\$6,364.42
Donnelly, Lynn	Administration	\$750.00
Dugan, John	Fire Department	\$811.00

**CITY PAYROLL ACCOUNT**  
**January 1, 2015 through December 31, 2015**

Fairbanks, Jori	Police Department	\$5,384.00
Farrell, Jason	Administration	\$915.00
Ferrer, Tiffany	Police Department	\$17,017.60
Flynn, Daniel, II	Public Works Department	\$20,640.00
Fortune, Jeffrey	Fire Department	\$127.00
Fraley, Matthew	Fire Department	\$1,109.00
Fraser, Brian	Fire Department	\$771.58
Fritz, Jeffrey	Administration	\$400.00
Gadue, Matthew	Fire Department	\$79.67
Garon, Peter	Administration	\$465.00
Gebo, Christopher	Fire Department	\$764.00
Gebo, Zachary	Fire Department/Swimming Pool	\$1,584.65
Goff, Aimee	Fire Department	\$234.25
Goucher, Kyle	Fire Department	\$439.33
Grant, Jordan	Sewer Department	\$4,350.00
Greenslet, Patrick	Police Department	\$58,976.50
Haggett, Shannon	Administration	\$480.00
Hanlon, Joshua	Public Works Department - Temporary	\$366.00
Hawkins, Olivia	Swimming Pool	\$888.25
Hawley, Melvin	Administration	\$85,484.82
Hirtle, Dustin	Public Works Department - Temporary	279.08
Kelly, Jeremy	Fire Department	\$507.00
Kimball, Devon	Public Works Department - Temporary	\$352.28
Kingsley, Jennifer	Swimming Pool	\$3,591.00
Kingsley, Kyle	Swimming Pool	\$1,277.75
Kittredge, Morgan	Administration	\$465.00
Klopfenstein, Joseph	Administration	\$925.00
LaFleche, Jacob T.	Public Works Department - Temporary	\$366.00
LaFleche, Nicholas H.	Public Works Department - Temporary	\$366.00
Lapierre, Christopher	Administration	\$75.00
Larrow, Alexandra	Administration	\$4,431.25
Larrow, James	Public Works Department/Fire Department	\$61,868.31
Leach, Christopher	Public Works Department - Temporary	\$347.70
Lee, Kobe	Public Works Department - Temporary	265.35
Litch, Gabriel	Public Works Department - Temporary	\$347.70
Lorraine, Joshua	Public Works Department - Temporary	\$366.00
Lumbra, Cory	Fire Department	\$829.00
Lumbra, Reid	Fire Department	\$375.00
Lumbra, Ross	Fire Department	\$121.50
Markowski, Jacob	Public Works Department - Temporary	\$347.70
Martin, Emily	Swimming Pool	\$1,522.38
McDurfee, Peter	Fire Department/Public Works Department	\$11,639.00
McKirryher, Christopher	Fire Department	\$243.00
Merkel, George	Police Department	\$62,552.62
Mullin, Jason	Administration	\$440.00
Mullin, Silas	Swimming Pool	\$1,700.51

**CITY PAYROLL ACCOUNT**  
**January 1, 2015 through December 31, 2015**

Newton, Brent	Police Department	\$66,771.10
Nill, Edward	Administration	\$75.00
O'Connor, Grady	Fire Department	\$451.00
O'Neill, Adam	Police Department	\$49,996.95
Ouellette, Jacob	Police Department	\$5,905.06
Ouellette, Jason	Police Department	\$53,688.23
Ouellette, Randall	Administration	\$400.00
Peabody, George	Administration	\$435.00
Perry, Renny	Administration	\$700.00
Phillips, Will	Public Works Department - Temporary	\$366.00
Poquette, William	Administration	\$200.00
Porter, Tawnee	Fire Department	\$19.67
Quigley, Karen	Administration	\$200.00
Rakowski, Brent	Administration	\$465.00
Rapoport, Steven	Administration	\$480.00
Rey, Rebecca	Administration	\$225.00
Rippner-Donovan, Sophie	Public Works Department - Temporary	\$237.50
Safford III, Michael	Public Works Department - Temporary	\$366.00
Sausville, Samara	Swimming Pool	\$2,063.89
Sheehan, Ryan	Fire Department	\$211.00
Sickles, Joshua	Public Works Department - Temporary	\$338.55
Smith, Trevor	Public Works Department - Temporary	\$315.68
Stearns, Allyson	Swimming Pool	\$2,223.38
Stinchfield, Christina	Swimming Pool	\$3,382.32
Stinchfield, Luke	Swimming Pool	\$916.75
Sturtevant, Bradley	Public Works Department - Temporary	\$301.95
Sullivan, Joseph	Sewer Department	\$34,156.50
Thompson, Luke	Public Works Department - Temporary	\$356.85
Tierney, Brandon	Public Works Department - Temporary	\$366.00
Tierney, Dustin	Public Works Department - Temporary	\$320.25
Tierney, Henry Jr.	Fire Department	\$36.00
Todd, Linda	Administration	\$274.50
Turpin, Sheila	Fire Department	\$1,557.00
Wager, William	Police Department	\$15,815.85
Wagner, Mary	Administration	\$100.65
Winslow, Michael	Administration	\$435.00
Wright, Melissa	Administration	\$34,192.60
Yandow, Jordan	Public Works Department - Temporary	\$366.00
Yantz, Brendan	Public Works Department - Temporary	\$366.00
<b>TOTAL</b>		<b><u>\$938,821.71</u></b>

**STATEMENT OF TAXES LEVIED AND RAISED  
JULY 1, 2014 TO JUNE 30, 2015**

Real Estate	219,639,951 at 1%	\$	2,196,399.51
Homestead Values	120,635,800 at 1%	\$	1,206,358.00
Non-residential Values	\$98,379,722 at 1%	\$	983,797.22

**Taxes Levied**

City Tax	\$2,196,399.51 at \$ 0.7280	\$	1,598,964.50
School Tax/Homestead Ed	\$1,206,358.00 at \$ 1.4155	\$	1,707,599.96
School Tax/Non-residential Ed	\$983,797.22 at \$ 1.4555	\$	1,431,916.95
Late HS-122 Penalty		\$	1,399.00
		\$	<u>4,739,880.41</u>

**Taxes Raised**

Property Taxes Collected by June 30, 2014		\$	4,688,222.75
Held by Delinquent Collector July 1, 2014		\$	<u>51,657.66</u>
		\$	4,739,880.41

**ABSTRACT OF THE 2014 GRAND LIST**

<u>Category</u>	<u>Entries</u>		<u>Assessed Value</u>
Residential I	726	\$	150,381,000
Residential II	3	\$	1,287,800
Mobile Homes - Unlanded	73	\$	2,643,800
Mobile Homes - Landed	9	\$	1,043,700
Commercial	72	\$	26,880,800
Commercial Apts	15	\$	8,717,600
Industrial Plants	5	\$	8,787,600
Utilities - Electric	2	\$	15,408,900
Other	1	\$	1,229,200
Miscellaneous	<u>36</u>	\$	<u>4,088,600</u>
Sub Total	942	\$	220,469,000
Cable - Education Tax Only	1	\$	<u>224,504</u>
		\$	220,693,504
Veterans' Exemptions	9	\$	(360,000)
Grandfathered Exemption	1	\$	(250,000)
Voter Approved Exemption	1	\$	(197,100)
Current Use Exemptions	2	\$	<u>(246,453)</u>
<b>Total Municipal Grand List</b>		<b>\$</b>	<b>219,639,951</b>

**DELINQUENT PROPERTY TAXES**

**June 30, 2015**

<b>2011</b>	Flynn, Timothy and Erica	Confidential *
<b>2012</b>	Flynn, Timothy and Erica	Confidential *
<b>2013</b>	Badger, Brenda	Confidential
	Barrows, Wayne and Diane	Confidential *
	Flynn, Timothy and Erica	Confidential
	Hallock, June	Confidential **
	Monty, Peter	Confidential *
	Norton, Julie Ann	Confidential *
	Williams, Morris and Pamela	Confidential *
<b>2014</b>	253 Main Street, LLC	\$ 1,359.68 *
	Amblo, James	\$ 1,303.54 *
	Amblo, James	Confidential *
	Ask Joseph and Kerry	Confidential **
	Badger, Brenda	Confidential
	Barrows, Wayne and Diane	Confidential *
	Charbonneau, Tina	Confidential *
	Christiana Trust	\$ 4,406.28 *
	CitiMortgage	\$ 1,374.17 *
	Cole, John	\$ 452.30 *
	Cole, Roderick	\$ 453.30 *
	Danyon, Penny	\$ 2,314.50 *
	Deyette, Robert and Francie	Confidential *
	Federal National Mortgage Association	\$ 732.54 *
	Flynn, Timothy and Erica	Confidential
	Funk, Janet, Trustee	Confidential *
	Goodspeed, Linda	Confidential
	Greene, Wanda	Confidential *
	Hallock, June L	Confidential
	Hulst, Russell	Confidential *
	Laflam, Estate of Ruth	Confidential
	Martell, Martin and Kathaleen	Confidential
	McCarthy, James	Confidential *
	Micawber, LLC	\$ 2,728.77 *
	Monty, Peter	Confidential
	Norton, Julie Ann	Confidential *
	Perkins, Brent	\$ 296.96 *
	Porro, Vincent	Confidential **
	Rivait, Susan	Confidential *
	Scott, Misty	Confidential

# VERGENNES CITIZEN MANUAL

## (PULL THIS OUT OF YOUR ANNUAL REPORT)

Its purpose is to provide information which will make it easier for you to receive services from the Vergennes city government and to make living in Vergennes easier and simpler for its citizens. Visit our website for more information: [www.vergennes.org](http://www.vergennes.org)

### — CITY COUNCIL —

A Mayor and six Aldermen comprise what is called the City Council. Members are elected for respective two-year staggered terms. If you have City policy issues, such as budget and spending, taxes, parking, governmental operations as it relates to overall policies that control the operations of City departments, you should talk to the Mayor or City Council members.

William D Benton, Mayor\*  
Renny Perry, Senior Alderman

#### Aldermen

Lowell Bertrand\* Michael Daniels Lynn Donnelly Jeffrey Fritz\* Mark Koenig

\*Term ends March 7, 2017

Meetings: Monthly on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday at 6 p.m. unless otherwise posted. Meetings are at the Vergennes Fire Station. Minutes of actions and discussions of the City Council are available at the City Clerk's office at City Hall and on the City's website: [www.vergennes.org](http://www.vergennes.org)

### — CITY MANAGER —

The City Manager is responsible for the overall operation of all City departments and implementation of the policies and regulations established by the City Council. (Schools, Library, Water District, and Emergency Medical Service by the Vergennes Area Rescue Squad are not departments of the City.)

Mel Hawley, City Manager  
Phone: 877-3637 e-mail: [mhawley@vergennes.org](mailto:mhawley@vergennes.org)  
Office Hours: 8:00 a.m. to 4:30 p.m., Monday - Friday  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: City Hall, 120 Main Street, Vergennes, VT

### **SERVICES AVAILABLE**

- All matters concerning operation and delivery of services by City departments (yes, even complaints).
- Assistance with issues which may involve City government.
- General information regarding City government and the Vergennes community.
- Matters which may involve the action of the City Council (the Mayor is a contact also).
- Matters involving the buildings and facilities of the City including parks, streets and sidewalks.

### **HOW DO I GET THE SERVICE?**

- You can contact the City Manager by calling, e-mailing, writing, or stopping in at City Hall. The City Manager makes "house calls" for those matters needing on-site attention.

### **OTHER INFORMATION**

- The City is a member of the Addison County Regional Planning Commission, the Addison County Solid Waste Management District, and the Addison County Economic Development Corporation. If you want to know what is happening at these organizations or would like an issue brought to their attention, please contact the City Manager.

## — CITY CLERK/TREASURER —

The City Clerk/Treasurer is responsible for the City's records and the handling of City funds.

Joan Devine, City Clerk/Treasurer  
Phone: 877-2841 e-mail: [clerk@vergennes.org](mailto:clerk@vergennes.org)  
Office Hours: 8:00 a.m. to 4:30 p.m., Monday - Friday  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: City Hall, 120 Main Street, Vergennes, VT

### **SERVICES AVAILABLE**

- DOG AND/OR WOLF-HYBRID LICENSES
- MARRIAGE LICENSES
- VITAL RECORDS
- MOTOR VEHICLE REGISTRATION RENEWALS
- VOTER CHECKLIST APPLICATIONS
- ELECTIONS
- GREEN MOUNTAIN PASSPORTS
- FISH & WILDLIFE LICENSES
- PROPERTY TAX PAYMENTS
- SEWER UTILITY PAYMENTS
- LAND RECORDS
- NOTARY

### **HOW TO GET THE SERVICE?**

- **Dog and/or Wolf Hybrid Licenses** State law requires this license by April 1<sup>st</sup> of each year. A valid rabies certificate is required as well as a spayed/neutered certificate (if applicable). Fees are currently \$9 for altered pets and \$13 for non-altered pets. A fifty percent penalty is charged on late registrations.
- **Marriage** At least one person must be a resident of the City or both must be from out of state. Blood tests are not needed. License fee is \$45; there is no waiting period to use the license.
- **Vital Records** Certified copies of birth, death, and marriage records on file are available for \$10. Marriage records date back to the late 1700s and birth and death records date back to 1856. Genealogy searchers are welcome.
- **Motor Vehicle Registration Renewals** Bring your renewal notice and a check written to the Department of Motor Vehicles. There is a separate \$3 fee paid to the City for this service; cash or check. You can renew registrations for cars, trucks, boats, trailers, snowmobiles, etc.
- **Voter Checklist Application** You must be a resident and at least 18 years of age to become a registered voter. The Vermont Freeman's Oath is taken by those who have never taken it. Once your name is on the checklist your name will not be removed unless you are no longer a resident. You do not need to apply every year.
- **Elections** Voting in General, Primary and local elections take place at the Vergennes Fire Station located at 50 Green Street. Polling hours are 9 a.m. until 7 p.m. Absentee ballots are available twenty days prior to each election by calling the City Clerk's office.
- **Green Mountain Passports** Green Mountain Passports are available to residents 62 or over and all military personnel; past and present. There is a one-time \$2 fee; holders are eligible for free admission to state parks and museums as well as reduced prices by private businesses.
- **Fish & Wildlife Licenses** Calendar year and day licenses are available for Vermonters and residents of other states. You must have a license to hunt, regardless of your age; anyone age 15 and older is also required to have a license to fish. Proof of a prior hunting license or a hunter safety card is required for all hunting licenses; archery licenses require the same. Residents age 65 or older can also get a permanent license for a \$50 fee; lifetime licenses must be acquired through the Vermont Department of Fish and Wildlife.
- **Property Tax Payments** One tax bill for the entire fiscal year is mailed in mid-July. Taxpayers can choose to pay the bill in full or pay in four quarterly installments. Quarterly installments are due August 15, November 15, February 15, and May 15. Interest charges are assessed for late payment and an additional 8 percent penalty fee is charged on any balance due after May 15. There is a 15-day grace period from due dates.
- **Sewer Assessment Payments** Quarterly bills are mailed 30 days prior to their due date. Assessments are due August 15, November 15, February 15, and May 15. A number of non-residential units are billed monthly based on water usage. Delinquent accounts are assessed an 8 percent penalty in addition to interest charges.
- **Land Records** Warranty Deeds, Quit Claim Deeds, Mortgage Deeds, Easement Deeds, Liens, etc. relating to property in the City are on file. Copies of such can be obtained for \$1 per page. To record documents in the land records, a filing fee of \$10 per page is charged.

## — ZONING ADMINISTRATION —

The Zoning Administrator works with the Planning Commission and Development Review Board (DRB) and is responsible for assisting both boards in the municipal planning and the land development oversight functions of the respective boards. The Zoning Administrator is also responsible for enforcement of zoning regulations and orders of the DRB.

Mel Hawley, Zoning Administrator  
Phone: 877-3637 e-mail: [mhawley@vergennes.org](mailto:mhawley@vergennes.org)  
Office Hours: 8:00 a.m. to 4:30 p.m., Monday - Friday  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: City Hall, 120 Main Street, Vergennes, VT

### **SERVICES AVAILABLE**

- Zoning permits
- Reviews applications for variances, conditional uses, site plans and subdivision proposals
- Sets agenda for Development Review Board

### **HOW DO I GET THE SERVICE?**

- You can contact the Zoning Administrator by calling, e-mailing, writing, or stopping in at City Hall.

### **OTHER INFORMATION**

- The Development Review Board meets on the 1<sup>st</sup> Monday of the month at 7 p.m. at City Hall.
- The Planning Commission meets on the 3<sup>rd</sup> Monday of the month at 7 p.m. at City Hall.

## — POLICE DEPARTMENT —

Responsible for law enforcement and enforcement of motor vehicle laws as well as community service.

George Merkel, Chief of Police  
Phone: 877-2201      **Emergency 911**      Office/Voice Mail: 877-1152  
Office Hours (Chief): 8:00 am to 4:30 pm, Monday thru Friday  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: 8 Main Street, Vergennes, VT  
e-mail: [George.Merkel@vermont.gov](mailto:George.Merkel@vermont.gov)

- Vehicle Identification Number (VIN) checks.
- Night-time business and residential checks.
- Motor vehicle forms and assistance

### **HOW DO I GET THE SERVICE?**

- You can contact the Department or the Chief by calling, writing, or stopping in.

### **OTHER INFORMATION**

- **Winter Parking Ban** From December 1st to March 31st no vehicles are allowed to park on city streets between the hours of 2:00 am and 6:30 am. It is strictly enforced and vehicles will be ticketed and towed. The ban is every morning, not just when a storm is expected or in progress.

## — FIRE DEPARTMENT —

Responsible for fire prevention and suppression, rescue including water rescue, Emergency Medical Service (EMS) assistance to the Vergennes Area Rescue Squad. Vergennes is a volunteer fire department.

James Breur, Chief  
Phone: 877-3201      **Emergency 911**  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: 50 Green Street, Vergennes, VT

### **OTHER INFORMATION**

- EMS is provided by the Vergennes Area Rescue Squad which is a volunteer organization located on Panton Road in Vergennes. Three ambulances service the area. **Emergency 911**



**— PUBLIC WORKS DEPARTMENT —**

Responsible for streets, sidewalks, parks, storm water drainage and sewer main maintenance. (Note-the Public Works Department is not allowed to work on private sewer service lines.) Also responsible for winter maintenance, such as: street and sidewalk snow plowing.

James Larrow, Public Works Supervisor  
Phone: 877-3585  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: Canal Street, Vergennes, VT  
Email: [vpwvt@vergenne.org](mailto:vpwvt@vergenne.org)

**— SEWER DEPARTMENT —**

Victor "Rick" Chaput, Chief Wastewater Treatment Plant Operator  
Phone: 877-2931  
Mailing Address: P.O. Box 35, Vergennes, VT 05491  
Address: 8 Canal Street, Vergennes, VT  
Email: [vergenneww@vergenne.org](mailto:vergenneww@vergenne.org)

**OTHER INFORMATION**

- **Trash & Recycling** Curbside trash pick-up is done by private haulers with arrangements made between the homeowner and hauler. Recycling is free and provided at the Recycling Center on West Street in Vergennes. Hours of operation: Wednesday, 2 p.m. to 6 p.m. and Saturday, 8 a.m. to noon. Call the Addison County Solid Waste Management District for recycle items and waste disposal information, phone 388-2333. Special wastes go to the transfer station in Middlebury. If you don't want to pay for curbside pick-up, trash can be disposed of next to the Recycling Center beginning at \$3.00 per bag, for up to a 35 gal. bag, depending on weight.

**— OTHER COMMUNITY INFORMATION —**  
**SCHOOLS**

Addison Northwest Supervisory Union  
JoAn Canning, Superintendent  
Phone: 877-3332  
Address: 11 Main Street, Suite B100, Vergennes  
[www.anwsu.org](http://www.anwsu.org)

**BIXBY MEMORIAL FREE LIBRARY**

Jane Spencer, Executive Director  
Phone: 877-2211  
Address: 258 Main Street, Vergennes  
Hours: Monday, 12:30 pm to 7:00 pm Tuesday, 12.30 pm to 5:00 pm  
Wednesday, 10:00 am to 5:00 pm Thursday, 10:00 am to 7:00 pm  
Friday, 12:30 pm to 5:00 pm Saturday, 9:00 am to 2:00 pm  
Story Hour: Thursday, 10:30 am to 11:30 am

Trustees' Meeting: 2<sup>nd</sup> Monday of the month at 6:30 pm (public invited)  
[www.bixbylibrary.org](http://www.bixbylibrary.org)

**VERGENNES PANTON WATER DISTRICT**

John Deming, Superintendent  
Phone: 877-2440 Address: 7 Canal Street, Vergennes

**DELINQUENT PROPERTY TAXES - Continued**  
**June 30, 2015**

Sinclair, Michael	Confidential
Springthorpe, William John	Confidential *
St. Cyr, Rose Life Estate	Confidential *
Stephens, John et al	\$ 3.42 *
Sullivan, Lawrences, Jr. and Patricia	Confidential *
Swenor, Judson F Jr	Confidential *
Trombley, Francis	\$ 3,761.08 *
Vincent, Wyatt and Christine	Confidential *
Vorteveld, Wendy	Confidential *
Walter, Estate of Edna	\$ 6,967.52 *
Webster, Tracy	Confidential *
Williams, Morris and Pamela	Confidential *
Wolcott, Melinda	Confidential *
<b>Delinquent Property Taxes - 2014</b>	<b><u>\$ 51,657.66</u></b>

- \* Paid in full since June 30, 2015
- \*\* Paid in part since June 30, 2015

**Due to potential income sensitivity and corresponding state payment adjustment on a homestead property tax bill the Vermont Department of Taxes has recommended that the publishing of delinquent property taxes not disclose information that shows the net tax amount for a specific owner and thereby protects the confidentiality of the information concerning a property owners who receives a state payment adjustment.**

**DELINQUENT SEWER ASSESSMENTS**  
**June 30, 2015**

253 Main Street	\$	2,463.17	*
Amblo, James E	\$	97.12	*
Amblo, James E	\$	388.50	*
Ambrose, Richard and Heidi Ambrose	\$	527.16	
Angier, Justin P and Brigittel Husk	\$	500.78	*
Barrows, Wayne and Diane	\$	527.54	
Bassett, Justin and Heidi Rumble	\$	711.20	
Becher, Jeffrey and Jamie	\$	9.62	*
Benedict, Paul and Nancy Whalon	\$	874.13	
Bodette, Kelly	\$	1,621.70	**
Bowen, David	\$	409.42	
Brownell, Jonathon and Cheryl	\$	63.71	
Cameron, Blake and Ithia Ifill	\$	196.87	
Catchapaw, Jr., Richard	\$	300.56	
Christiana Trust	\$	408.19	*
CitiMortgage, Inc.	\$	213.55	*
Cook, Timothy	\$	330.09	*
Cousino, Guy and Pamela	\$	565.86	*
Crowningshield, Amy B	\$	125.02	
Cunningham, Ragan	\$	601.16	
Danyow, Penny J	\$	1,665.58	*
Degraaf, John and Martha	\$	109.74	*
Deutsche Bank National	\$	1,365.70	
Denecker Real Estate Investments	\$	455.52	*
Deyette, Robert and Francie	\$	1,117.05	
Duggento, Andrew and Nina	\$	97.12	
Dukette, Marc and Denise	\$	8.43	*
Dye, Sean	\$	97.12	
Federal National Mortgage Association	\$	107.63	*
Flint, Brian and Laura	\$	97.12	*
Gagnon, Matthew and Anna	\$	97.12	*
Gardner, Guy and Eleanor	\$	97.12	*
Glynn, Paul and Valerie	\$	366.40	
Greene, Angela	\$	98.61	*
Guinness, Amanda and Lisa	\$	430.51	*
Hatgen, Kimberly	\$	46.50	*
Hawkins, Kenneth and Rachel	\$	713.94	**
Hayden, Cheryl	\$	105.80	*
Huizenga, Ian and Gordana	\$	290.59	**
Hulst, Russell	\$	300.56	*
Jewell, Howard and Laura	\$	408.19	

Kilburn, Shawn and Rebecca	\$	230.21	*
Laflam, Ruth, Estate of	\$	97.12	
LaMothe, Scott and Ann-Marie Vannucci	\$	8.43	*
Lopinto, Frank and Mary	\$	128.20	*
Matesi, David	\$	9.62	*
McLean, Ornan	\$	97.12	*
Micawber, LLC	\$	2,989.73	**
Morse, Wendell	\$	417.97	
O'Donnell, April	\$	8.43	*
Oxley, Alyssa	\$	9.62	*
Paquin, Adam and Tina Morcombe	\$	208.46	**
Partington, Beverly	\$	106.57	*
Pecott, Heidi	\$	299.68	*
Racine, Kevin and Aleta Racine	\$	1,092.26	
Raphael, Jorrdan and Stacy	\$	9.77	*
Ringer, Patrick Jr. and Melanie Bryant-Kelsey	\$	121.46	**
Sabick, Christopher and Jessica	\$	97.12	
Salch, Jean Marie	\$	303.69	
Schoonmaker, William and Lori	\$	97.12	
Scribner, Travis and Leslie	\$	97.12	*
Sestokas, James and Melanie	\$	18.30	*
Sheehan, Debbi	\$	537.30	*
St. Cyr Life Estate, Rose	\$	679.41	**
Stinchfield, Christopher and Felicia	\$	516.59	
Swenor, Judson Jr.	\$	300.56	
Swenor, Neil and Helen Swenor	\$	98.58	*
Tetreault, John and Deanna	\$	1,959.57	*
Therrien, Douglas and Sharon	\$	300.56	
Troy, Peter	\$	9.62	*
Tucker, Darrell and Vicky	\$	219.50	*
Vandeweert, Pamela	\$	196.87	*
Vishnevsky, Sandra	\$	210.40	*
Von Trapp, Christopher	\$	474.57	*
Vorteveld, Wendy	\$	16.88	*
Wales, Ramon and Sarah Stearns	\$	97.12	*
Williams, Morris and Pamela	\$	753.38	
Workman, Andrew and Becky	\$	196.87	*
Wyman, Matthew and Jennifer	\$	1,037.63	
<b>Total</b>	<b>\$</b>	<b>33,065.11</b>	

\* Paid in full since June 30, 2015

\*\* Paid in part since June 30, 2015

Amount owed includes penalty and accrued interest.

CITY OF VERGENNES, VERMONT  
AUDIT REPORT AND FINANCIAL STATEMENTS  
JUNE 30, 2015  
TABLE OF CONTENTS

	<u>Page #</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 3
<b>FUND FINANCIAL STATEMENTS</b>	
Balance Sheet – Governmental Funds	Exhibit A 4
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Exhibit B 5
Statement of Revenues, Expenditures and Changes in Fund Balance – Compared to Budget - General Fund	Exhibit C 6
<b>NOTES TO FINANCIAL STATEMENTS</b>	7 - 18
<b>SUPPLEMENTARY SCHEDULES</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Compared to Budget – General Fund	Schedule 1 19 - 23
Combining Balance Sheet – Other Governmental Funds	Schedule 2 24 - 26
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Other Governmental Funds	Schedule 3 27 – 29
<b>INTERNAL CONTROL AND COMPLIANCE REPORT</b>	
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	30 - 31

# 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**

To the City Council  
City of Vergennes  
Vergennes, Vermont

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Vergennes, Vermont as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise a portion of 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. 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 opinion.

## **Basis for Adverse Opinion on Financial Statements as a Whole**

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities. Accounting principles generally accepted in the United States of America, specifically GASB 34 and GASB 37, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from transactions for the City's governmental activities and business-type activities are not reasonably determinable.

Management has chosen not to follow GASB 54 "Fund Balance Reporting and Governmental Fund Type Definition" which is used to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definition. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Management has chosen not to follow GASB 68 "Accounting and Financial Reporting for Pensions" which is used to improve accounting and financial reporting for pensions. The statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

The City treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund. Accounting principles generally accepted in the United States of America require funds financed with user charges to be treated as Enterprise Funds. This principle requires accounting similar to commercial enterprises, such as capitalization and depreciation of capital assets. Accordingly, the accompanying financial statements are not intended to present financial positions and results of operations of the Sewer Fund in conformity with accounting principles generally accepted in the United States of America.

## **Adverse Opinion**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Financial Statements as a Whole" paragraph, the financial statements referred to above do not present fairly the financial position of the City of Vergennes, Vermont as of June 30, 2015, or the changes in financial position or the budget comparison thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other-Matters**

### *Required Supplementary Information*

Management has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, basic financial statements.

### *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. Schedules 1 – 3 are presented for purposes of additional analysis and are not a required part of the financial statements.

Schedules 1 – 3 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. Because of the matters discussed above, we are not expressing an opinion on the supplementary schedules.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2015 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,



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

December 21, 2015



CITY OF VERGENNES, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015

	Major Funds						Total Governmental Funds
	General Fund	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Other Governmental Funds	
<b>ASSETS</b>							
Cash and investments	\$ 288,481	\$ 0	\$ 360,203	\$ 0	\$ 228,270	\$ 671,437	\$ 1,548,391
Receivables							
Property taxes	66,434	0	0	0	0	0	66,434
Grant receivable	16,265	0	0	0	0	0	16,265
Sewer	0	56,502	0	0	0	0	56,502
Other	5,701	0	0	0	0	9,450	15,151
Note receivable	0	0	0	0	0	4,682	4,682
Due from other funds	0	53,960	0	70,564	0	46,415	170,939
Community development loans, net	0	0	0	767,907	0	0	767,907
<b>Total assets</b>	<b>\$ 376,881</b>	<b>\$ 110,462</b>	<b>\$ 360,203</b>	<b>\$ 838,471</b>	<b>\$ 228,270</b>	<b>\$ 731,984</b>	<b>\$ 2,646,271</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 12,654	\$ 5,875	\$ 0	\$ 0	\$ 0	\$ 44,786	\$ 63,315
Unearned revenue	0	0	0	0	0	19,399	19,399
Due to other funds	165,127	0	0	0	0	5,812	170,939
<b>Total liabilities</b>	<b>177,781</b>	<b>5,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,997</b>	<b>253,653</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue, property taxes	40,625	0	0	0	0	0	40,625
Unavailable revenue, loans	0	0	0	767,907	0	4,682	772,589
	40,625	0	0	767,907	0	4,682	813,214
<b>FUND BALANCES</b>							
Reserved for fiscal year 2016	103,000	0	0	0	0	0	103,000
Reserved for Special Revenue Funds	0	104,587	360,203	70,564	0	393,208	928,562
Reserved for Permanent Fund	0	0	0	0	228,270	0	228,270
Reserved for Capital Project Funds	0	0	0	0	0	264,097	264,097
Unreserved	55,475	0	0	0	0	0	55,475
<b>Total fund balances</b>	<b>158,475</b>	<b>104,587</b>	<b>360,203</b>	<b>70,564</b>	<b>228,270</b>	<b>657,305</b>	<b>1,579,404</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 376,881</b>	<b>\$ 110,462</b>	<b>\$ 360,203</b>	<b>\$ 838,471</b>	<b>\$ 228,270</b>	<b>\$ 731,984</b>	<b>\$ 2,646,271</b>

CITY OF VERGENNES, VERMONT  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2015

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund		
<b>REVENUES</b>							
Property taxes	\$ 1,604,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,604,627
Licenses, fees and permits	10,838	0	0	0	0	69,107	79,945
Intergovernmental	262,412	0	0	0	0	192,356	454,768
Charges for services	17,378	593,491	0	0	0	109,416	720,285
Fines and forfeits	65,188	10,313	0	0	0	0	75,501
Investment income (loss)	23,777	0	6,938	0	8,399	(1,295)	37,819
Miscellaneous	11,387	12,572	0	8,632	0	18,008	50,599
<b>Total revenues</b>	<b>1,995,607</b>	<b>616,376</b>	<b>6,938</b>	<b>8,632</b>	<b>8,399</b>	<b>387,592</b>	<b>3,023,544</b>
<b>EXPENDITURES</b>							
Current Expenditures							
General government	449,422	0	0	0	0	6,545	455,967
Public safety	694,618	0	0	0	0	103,928	798,546
Public works	624,827	0	0	0	0	0	624,827
Culture and recreation	0	0	0	0	0	94,229	94,229
Community services	51,921	0	0	0	0	0	51,921
Wastewater	0	351,629	0	0	0	212,749	564,378
Recycling	0	0	0	0	0	60,026	60,026
Debt Service							
Principal	98,775	123,403	0	0	0	15,000	237,178
Interest	50,760	0	0	0	0	13,001	63,761
Capital outlay	87,803	10,043	0	0	0	46,584	144,430
<b>Total expenditures</b>	<b>2,058,126</b>	<b>485,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>552,062</b>	<b>3,095,263</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(62,519)</b>	<b>131,301</b>	<b>6,938</b>	<b>8,632</b>	<b>8,399</b>	<b>(164,470)</b>	<b>(71,719)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds of equipment loan	50,000	0	0	0	0	0	50,000
Transfers in	100,000	0	4,539	0	0	182,607	287,146
Transfers out	(78,434)	(190,000)	(8,173)	0	0	(10,539)	(287,146)
<b>Total other financing sources (uses)</b>	<b>71,566</b>	<b>(190,000)</b>	<b>(3,634)</b>	<b>0</b>	<b>0</b>	<b>172,068</b>	<b>50,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,047</b>	<b>(58,699)</b>	<b>3,304</b>	<b>8,632</b>	<b>8,399</b>	<b>7,598</b>	<b>(21,719)</b>
<b>FUND BALANCES - July 1, 2014</b>	<b>149,428</b>	<b>163,286</b>	<b>356,899</b>	<b>61,932</b>	<b>219,871</b>	<b>649,707</b>	<b>1,601,123</b>
<b>FUND BALANCES - June 30, 2015</b>	<b>\$ 158,475</b>	<b>\$ 104,587</b>	<b>\$ 360,203</b>	<b>\$ 70,564</b>	<b>\$ 228,270</b>	<b>\$ 657,305</b>	<b>\$ 1,579,404</b>

CITY OF VERGENNES, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2015

EXHIBIT C

	<u>Original and final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Property taxes	\$ 1,606,479	\$ 1,604,627	\$ (1,852)
Licenses and permits	11,030	10,838	(192)
Intergovernmental	129,500	262,412	132,912
Charges for services	17,500	17,378	(122)
Fines and forfeits	90,000	65,188	(24,812)
Investment income	12,000	23,777	11,777
Miscellaneous	3,450	11,387	7,937
Total revenues	<u>1,869,959</u>	<u>1,995,607</u>	<u>125,648</u>
<b>EXPENDITURES</b>			
<b>Current Expenditures</b>			
General government	459,627	449,422	10,205
Public safety grants	0	110,613	(110,613)
Public safety	621,668	584,005	37,663
Public works	706,443	624,827	81,616
Community services	55,803	51,921	3,882
<b>Debt service</b>			
Principal	98,775	98,775	0
Interest	50,852	50,760	92
Capital outlay	16,357	87,803	(71,446)
Total expenditures	<u>2,009,525</u>	<u>2,058,126</u>	<u>(48,601)</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(139,566)</u>	<u>(62,519)</u>	<u>77,047</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of equipment loan	0	50,000	50,000
Transfer from other funds	100,000	100,000	0
Transfer to other funds	(78,434)	(78,434)	0
Total other financing sources (uses)	<u>21,566</u>	<u>71,566</u>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (118,000)</u>	9,047	<u>\$ 127,047</u>
<b>FUND BALANCE - JULY 1, 2014</b>		<u>149,428</u>	
<b>FUND BALANCE - JUNE 30, 2015</b>		<u>\$ 158,475</u>	

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

The City of Vergennes, Vermont was founded in 1788. The City of Vergennes operates under a Council-Manager form of government and provides the following services: general government, public safety, wastewater treatment, recycling, public works, culture and recreation and community services.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City's financial statements are not prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations).

The City's management has elected to present only the financial statements of the major funds and the aggregate remaining fund information, which is not in conformity with generally accepted accounting principles, specifically GASB 34, GASB 37, GASB 54 and GASB 68. Therefore, government-wide financial statements that include accounting for capital assets, lease payables, notes payable, pensions and fund balance categories are not included in the financial statements.

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* provide the significant changes in the Statements. The financial statements would include: A Management Discussion and Analysis (MD&A) section providing an analysis of the City's overall financial position and results of operations. Financial statements are prepared using full accrual accounting for all of the City's activities.

GASB Statement No. 37 establishes and modifies certain financial statement note disclosure requirements to make the financial statements more useful in the context of GASB Statement No. 34 reporting model. The Statement had an impact on the presentation of the notes to the financial statements, but no impact on net assets.

GASB Statement No. 54 "Fund Balance Reporting and Governmental Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent.

GASB 68 "Accounting and Financial Reporting for Pensions" which is used to improve accounting and financial reporting for pensions. The Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Reporting Entity*

The City's basic financial statements include the accounts of all City operations. The criteria for including organizations as component units within the City's reporting entity are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards and GASB 14.

Based on the aforementioned criteria, the City has no component units.

*Basic Financial Statements – Fund Financial Statements*

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenue and expenditures. The various funds are reported by major funds within the financial statements.

The emphasis in fund financial statements is on the major funds. GASB No. 34 and No. 37 set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category or the governmental and enterprise combined) for the determination of major funds. The General Fund, Sewer Fund, Watershed Fund Community Development Fund and Ray E. Davison Fund are shown as major funds. All other funds are nonmajor and are combined in one column in the fund financial statements.

The City reports on the following major governmental funds:

General Fund 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.

Sewer Fund is used to account for the operations of the Sewer Department.

Watershed Fund is used to account for money reserved for City parks and recreation.

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

Ray E. Davison Fund is used to account for funds donated for capital equipment purchases for the Vergennes Fire Department

*Unavailable Revenue*

Unavailable revenue consists of the following:

General Fund – Delinquent taxes not collected within sixty (60) days after year end and other receivables not collected within six months after year end.

Community Development Fund and Water Tower Fund – Long-term receivables

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or 60 days for property taxes and related items and within six months for all other revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

*Deferred Inflows of Resources*

The City has implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, which reports a separate section for deferred inflows of resources in the City's governmental funds. This separate financial statement element reflects an increase in net position that applies to a future period(s). The City will recognize the related revenues when a future event occurs. The City has two items which occur because governmental fund revenues are not recognized until 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 that qualifies for reporting in this category. Accordingly, unavailable property tax revenue (formerly deferred property taxes) and unavailable Community Development Fund loans are reported in the governmental funds balance sheet.

*Budgetary Accounting*

The City Council approves a budget for the General Fund based on the budget presented by the City Manager and the Grand List and then determines the tax rate. Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

*Use of Estimates*

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

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Interfund Activities*

During the course of normal operations, the City of Vergennes has transactions between funds including expenditures and transfers of resources to provide services, construct assets, and service debt. Interfund receivables and payables arise from transactions between funds and are recorded by all funds affected in the period in which the transactions are executed.

*Property Taxes*

Property taxes are recognized as revenue in the year for which taxes have been levied. Delinquent property taxes not collected within 60 days of year end are reflected as unavailable property tax revenue.

*Compensated Absences*

Vested or accumulated vacation leave and compensatory time that has matured is reported as expenditures of the governmental fund that pays it. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these accounts.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The Treasurer invests excess cash according to policies established by the City Council.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. All deposits totaling \$319,630 were insured.

FDIC - Insured	\$ 250,000
Uninsured - Collateralized	<u>69,630</u>
Total bank balance at June 30, 2015	<u><u>\$ 319,630</u></u>

*Investments*

*Credit Risk – investments.* The City has an investment policy that limits its investment choices to policies established by the City Council.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

Investments at June 30, 2015 are as follows:

Investments	Maturities	Fair Value	Cost
Certificate of Deposits	8/24/2016-9/28/2022	\$ 351,340	\$ 349,000
Municipal Bonds	3/1/2019-1/1/2040	932,399	974,887
FNMA	10/1/2041	567	536
Cash		76,208	76,208
		<u>\$ 1,360,514</u>	<u>\$ 1,400,631</u>

**NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES**

The City has combined some of the cash resources of its governmental funds for accounting and reporting purposes. That portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2015 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 0	\$ 165,127
Special Revenue Funds -		
Sewer Fund	53,960	0
Community Development Fund	70,564	0
Other Special Revenue Funds	40,603	0
Total Special Revenue Funds	<u>165,127</u>	<u>0</u>
Total	<u>\$ 165,127</u>	<u>\$ 165,127</u>

**NOTE 4 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2015 are as follows:

		Transfers From				
		General	Sewer	Watershed	Other Governmental	Totals
Transfer to	General	\$ 0	100,000	\$ 0	\$ 0	\$ 100,000
	Watershed	0	0	8,173	4,539	12,712
	Other Governmental	78,434	90,000	0	6,000	174,434
	Funds	<u>\$ 78,434</u>	<u>\$ 190,000</u>	<u>\$ 8,173</u>	<u>\$ 10,539</u>	<u>\$ 287,146</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 5 - NOTE RECEIVABLES**

*Community Development Fund Note Receivables:*

Note receivable consists of a \$61,183 mortgage loan made to the Addison Housing Limited Partnership on June 24, 1996. The proceeds originated from a Grant Agreement between the City of Vergennes and the Vermont Agency of Commerce and Community Development. The note is a non-interest bearing loan allowing for partial payments of any amount during the 25-year loan with a final balloon payment due June 24, 2021.

Note receivable consists of a \$11,616 promissory note made to Shear Cuts, LLC. The note is an interest bearing loan of 4% due the first of each month commencing June 1, 2008 with the final payment due May 1, 2018.

Note receivable consists of a \$35,108 promissory note made to Shear Properties, LLC. The note is an interest bearing loan of 4% due the tenth of each month commencing January 10, 2012 with the final payment due December 10, 2022.

Notes receivable consists of a \$660,000 promissory note made to Armory Lane Housing Limited Partnership. The note is a non-interest bearing loan deferring all payments to November 21, 2052.

*Water Tower Fund Note Receivables:*

Note receivable consists of a \$23,410 promissory note made to Dear Trail Partner, LLC. The note is an interest free note to be paid in five payments of \$4,682. The balance at June 30, 2015 was \$4,682.

**NOTE 6 – UNAVAILABLE REVENUE**

Unavailable revenue in the General Fund consists of \$40,625 of delinquent taxes that were not 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 and Water Tower Fund consists of \$772,589 of loans receivable.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 7 – LONG-TERM LIABILITIES**

Long-term liabilities at June 30, 2015 consist of the following:

Vermont Municipal Bond Bank, interest ranging 3.55% - 5.85%, maturing December 1, 2015, interest due June 1 and December 1, principal payments of \$20,000 for ten years and \$15,000 for ten years, due December 1.	\$ 15,000
Vermont Municipal Bond Bank, interest at 0%, maturing November 1, 2022, principal payments of \$123,403 due annually beginning November 1, 2003.	987,224
State of Vermont Treasurer, interest at 2%, five annual principal payments of \$19,275, due December 2017, secured by dump truck.	57,825
Vermont Municipal Bond Bank, interest ranging 1.033% - 3.086%, maturing November 15, 2025, interest due December 15 and June 15, principal payments of \$40,000 due annually beginning December 2016.	400,000
State of Vermont Treasurer, interest of 2%, five annual principal payments of \$7,000 due June 30, 2018, secured by caterpillar loader.	21,000
State of Vermont Treasurer, interest of 2%, five annual principal payments of \$10,000 due December 31, 2019, secured by ram truck.	50,000
Merchants Bank, interest at 3.443%, maturing September 1, 2033, interest due March 1 and September 1, principal payments of \$72,500 for twenty years due September 1.	1,377,500
Total bonds and notes payable	2,908,549
Compensated absences	34,509
Total long-term liabilities	<u>\$ 2,943,058</u>

Interest paid on long-term liabilities for the year ended June 30, 2015 was \$63,761.

Maturities for long-term debt are as follows:

	Principal	Interest	Totals
2016	\$ 247,178	\$ 60,344	\$ 307,522
2017	272,178	56,120	328,298
2018	272,178	52,004	324,182
2019	245,903	47,837	293,740
2020	245,903	44,233	290,136
2021-2025	892,709	165,214	1,057,923
2026-2030	442,500	81,218	523,718
2031-2034	290,000	20,023	310,023
Totals	<u>\$ 2,908,549</u>	<u>\$ 526,993</u>	<u>\$ 3,435,542</u>

CITY OF VERGENNES, VERMONT  
 NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 7 – LONG-TERM LIABILITIES (Continued)**

The following is a summary of changes in long-term liabilities:

	Balance June 30, 2014	Additions	Payments	Balance June 30, 2015
Bonds and notes payable:				
Bonds payable	\$ 1,540,627	\$ 0	\$ (138,403)	\$ 1,402,224
Notes payable - Merchants Bank	1,450,000	0	(72,500)	1,377,500
Notes payable - State of Vermont	105,100	50,000	(26,275)	128,825
Total bond and notes payable	<u>3,095,727</u>	<u>50,000</u>	<u>(237,178)</u>	<u>2,908,549</u>
Other liabilities:				
Accrued compensated absences	35,115	11,164	(11,770)	34,509
Total long-term liabilities	<u>\$ 3,130,842</u>	<u>\$ 61,164</u>	<u>\$ (248,948)</u>	<u>\$ 2,943,058</u>

**NOTE 8 - BUDGETED DEFICIT**

The City elected to budget expenditures in excess of revenues by \$118,000 in the General Fund in order to reduce the carryover fund balance. This is reflected as a budgeted deficiency of revenues over expenditures in Exhibit C.

**NOTE 9 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2015, expenditures exceeded appropriations in the General Fund by \$48,601. The excess expenditures were funded by use of excess revenues from grant related revenues, loan proceeds and available fund balance.

CITY OF VERGENNES, VERMONT  
 NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 10 - RESERVED FUND BALANCES**

Fund balances are reserved as follows:

<b>General Fund</b>		
Reserved for fiscal year 2016 expenditures	\$	103,000
<b>Sewer Fund</b>		104,587
<b>Watershed Fund</b>		360,203
<b>Community Development Fund</b>		70,564
<b>E. Davison Fund</b>		228,270
<b>Other Governmental Funds</b>		
<i>Special Revenue Funds</i>		
Recycling fund	1,457	
Fire fund	21,443	
Fire truck replacement fund	10,823	
Pumphouse restoration fund	436	
Swimming pool fund	(2,731)	
Co-op agreement fund	10,537	
Tree fund	2,267	
Lister education fund	3,085	
Reappraisal fund	55,776	
Land records restoration fees fund	24,841	
Land records computerization fund	42,868	
Vergennes recreation events fund	3,260	
Donnelly fund	19,869	
Water tower fund	190,477	
Vergennes burying ground fund	6,809	
Junior Fishing Derby fund	485	
Otter creek basin fund	1,506	
Total special revenue funds		393,208
<i>Capital Project Funds</i>		
West Main/Route 22A fund	62,527	
Biosolids fund	15,971	
Sewer line replacement fund	43,256	
Sewer capital improvement fund	142,343	
Total capital project funds		264,097
Total reserved fund balances		\$ 1,523,929

CITY OF VERGENNES, VERMONT  
 NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 11 - RESERVED FUND BALANCES (continued)**

Ray E. Davison fund balance at June 30, 2015 was \$228,270. The investment in this fund consists mostly of municipal bonds that were purchased at a premium. The balance is above the original amount distributed to the City which was \$198,470. There are \$29,800 funds available to be spent at June 30, 2015.

**NOTE 12 – PROPERTY TAXES**

The City levies its property tax based upon the assessed value as of April 1, for all real property, with exemptions to qualifying veterans and excludes assessments on State municipal, school and church properties and others. The tax is payable in four installments due August 15, November 15, February 15 and May 15. After a 15-day grace period, interest of 1% per month is charged for overdue taxes from the due date of each installment for the first three months and 1.5% per month thereafter. Any tax levy still delinquent after May 15, plus a 15-day grace period, is charged an 8% penalty.

The tax rate for fiscal year 2015 was:

	Residential	Non-Residential
General Fund	\$ 0.6378	\$ 0.6378
School	1.2622	1.3769
Education	\$ 1.9000	\$ 2.0147

**NOTE 13 - RETIREMENT BENEFIT PLAN**

*Vermont Municipal Employees' Retirement System*

All eligible full-time employees are covered by the Vermont Municipal Employees' Retirement System. The Vermont Municipal Employees' Retirement System is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The City and employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

The City participates in the Group B level of contributions and benefits of the System. Under Group B, the employee contributions are 4.75% of gross pay and employer contributions are 5.375% of gross pay. Of the City's total payroll of \$937,540, \$801,114 was covered under the Vermont Municipal Employees' Retirement System.

The City pays both the employer and the employee contributions. Total contributions made to the System for the year ended June 30, 2015 were \$81,113, for the year ended June 30, 2014 were \$75,950 and for the year ended June 30, 2013 were \$81,182.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 13 - RETIREMENT BENEFIT PLAN (Continued)**

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

**NOTE 14 - COMMITMENTS AND CONTINGENT LIABILITIES**

*Health Care Benefits*

Effective January 1, 2012, CIGNA was no longer available for employer groups with less than 50 employees so they enrolled in a Blue Cross Blue Shield High Deductible Health Plan with a similar Health Reimbursement Arrangement (HRA) with a \$2,500/\$5,000 maximum out-of-pocket expense. The City allocated up to \$5,000 per employee for calendar year 2015 toward out-of-pocket health, dental, and vision expenses.

*Grants*

The City participates in federally and state assisted grant programs which are subject to audit by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2015 have not yet been completed. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

*Cooperative Agreement*

The City and Green Mountain Power (GMP) entered into a Cooperative Agreement dated July 3, 2002. GMP has agreed to make certain funds available to the City in exchange for the City undertaking and being responsible for the design, development and construction of certain recreational enhancements required by the Federal Energy Regulatory Commission (FERC). The City will use GMP funds as a local match to obtain other grant funding. As of June 30, 2015, GMP had deposited \$158,000 and the balance of the account was \$39,377 as shown in the Co-op Agreement Fund.

**NOTE 15 - RISK MANAGEMENT**

The City of Vergennes is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The City of Vergennes maintains coverage through VLCT-PACIF for each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this coverage in any of the past three fiscal years.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE 16 - LEASE AGREEMENT**

The City has three equipment leases. The lease expense for 2015 was \$6,300. The remaining lease payments are as follows:

2016	\$	4,800
2017		3,100
2018		2,600
2019		<u>2,600</u>
Total	\$	<u>13,100</u>

**NOTE 17 – BUDGETARY COMPARISON SCHEDULES**

The City is not legally required to adopt budgets for the Sewer Fund, Watershed Fund, Water Tower Fund and the Community Development Fund. Therefore, a budgetary comparison is not presented for these funds.

**NOTE 18 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 21, 2015, the date which the financial statements were available for issue. Management is not aware of any subsequent events which require disclosure.

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
<b>Property Taxes</b>			
Property taxes	\$ 1,591,979	\$ 1,586,874	\$ (5,105)
Delinquent interest	14,500	17,753	3,253
Total property taxes	<u>1,606,479</u>	<u>1,604,627</u>	<u>(1,852)</u>
<b>Licenses and Permits</b>			
Liquor licenses	1,455	1,455	0
Dog licenses	2,250	2,370	120
Other permits	2,325	2,493	168
Zoning	5,000	4,520	(480)
Total licenses and permits	<u>11,030</u>	<u>10,838</u>	<u>(192)</u>
<b>Intergovernmental</b>			
Highway state aid	60,000	59,433	(567)
Payment in lieu of taxes	63,500	62,565	(935)
Education tax service fee	6,000	6,051	51
Police grants	0	91,886	91,886
WomenSafe	0	18,440	18,440
Forfeiture	0	149	149
Other grants	0	2,442	2,442
Downtown streetscape	0	21,446	21,446
Total intergovernmental	<u>129,500</u>	<u>262,412</u>	<u>132,912</u>
<b>Charges for Services</b>			
Clerk's fees	17,500	17,378	(122)
<b>Fines and Forfeitures</b>			
Traffic fines - local	90,000	65,188	(24,812)
<b>Miscellaneous Income</b>			
Interest	12,000	23,777	11,777
Act 60 listers	950	985	35
Current use hold harmless	1,500	1,568	68
Other miscellaneous income	1,000	8,834	7,834
Total miscellaneous income	<u>15,450</u>	<u>35,164</u>	<u>19,714</u>
Total revenues	<u>1,869,959</u>	<u>1,995,607</u>	<u>125,648</u>



CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>			
Current Expenditures			
General Government			
Assessments and Taxes			
ACEDC	3,000	3,000	0
Firefighters wages	4,000	7,100	(3,100)
County tax	9,685	9,685	0
Regional planning	2,691	2,691	0
Unemployment	2,500	27	2,473
VLCT dues	3,642	3,642	0
SCBC	0	2,443	(2,443)
Forfeiture fund	0	149	(149)
Vergennes partnership	7,500	7,500	0
Total assessments and taxes	33,018	36,237	(3,219)
City administration			
Salaries	185,127	185,434	(307)
Mayor/Aldermen's stipend	6,400	6,175	225
Lister's stipend	2,350	2,350	0
Auditor's stipend	225	225	0
Crime coverage	1,000	1,010	(10)
Annual report	500	506	(6)
Employee benefits	68,500	76,079	(7,579)
Insurance	15,000	7,031	7,969
Expenses/training/dues	3,100	1,272	1,828
Telephone	2,800	2,307	493
Website	2,000	200	1,800
Heat	4,290	4,225	65
Electricity	6,000	3,858	2,142
Miscellaneous	300	320	(20)
Building maintenance	20,000	8,738	11,262
Supplies/maintenance	10,000	12,436	(2,436)
Attorney fees	5,000	4,000	1,000
Advertising	1,000	2,158	(1,158)
Audit fee	13,000	13,000	0
Information technology	24,000	29,249	(5,249)
Appraisal consultant fee	1,000	650	350
Miscellaneous	1,000	797	203
Total city administration	372,592	362,020	10,572

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Miscellaneous Appropriations</b>			
Bixby Memorial Free Library	44,017	44,017	0
Parks and recreation	7,000	4,148	2,852
Vergennes Day	3,000	3,000	0
Total miscellaneous appropriations	<u>54,017</u>	<u>51,165</u>	<u>2,852</u>
Total general government	<u>459,627</u>	<u>449,422</u>	<u>10,205</u>
<b>Public Safety grants</b>			
CDIP grant expenditures	0	65,482	(65,482)
WomenSafe grant expenditures	0	18,440	(18,440)
Police grant expenditures	0	26,691	(26,691)
Total public safety grants	<u>0</u>	<u>110,613</u>	<u>(110,613)</u>
<b>Public Safety</b>			
Salaries	339,200	307,677	31,523
Employee benefits	161,000	158,355	2,645
Insurance	21,000	18,775	2,225
Expenses/training/dues	3,500	3,661	(161)
Uniforms	8,000	9,228	(1,228)
Office supplies/equipment	8,000	21,541	(13,541)
Telephone	8,000	8,088	(88)
Operation/gasoline	24,000	16,752	7,248
Information technology	12,000	8,831	3,169
Vehicle maintenance	10,000	6,558	3,442
Vehicle insurance	2,800	3,072	(272)
Building maintenance	6,600	6,803	(203)
Utilities	14,568	13,928	640
Miscellaneous	1,000	736	264
Radio	2,000	0	2,000
Total public safety	<u>621,668</u>	<u>584,005</u>	<u>37,663</u>
<b>Public Works</b>			
Salaries	247,500	219,168	28,332
Employee benefits	108,950	102,580	6,370
Insurance	4,000	4,062	(62)
Expense/training/dues	1,500	893	607
Uniforms	2,000	2,051	(51)
Telephone	850	833	17

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Trash receptacles	5,000	3,828	1,172
Heat	3,300	3,250	50
Electricity	4,900	4,165	735
Gas and oil	20,000	13,347	6,653
Vehicle insurance	4,300	4,145	155
Equipment	1,143	973	170
Maintenance/repair	18,000	6,683	11,317
Equipment maintenance	6,000	9,579	(3,579)
Signs	5,000	5,000	0
Parking lines	3,500	3,187	313
Traffic and street lights	30,000	27,317	2,683
Shop supplies/equipment	5,000	5,448	(448)
Storm system/culverts/ditches	52,000	39,691	12,309
Highway improvements	100,000	99,053	947
Sidewalks and curbs	10,000	0	10,000
Park maintenance	20,000	12,689	7,311
Winter maintenance	45,000	48,485	(3,485)
Winter equipment rental	5,000	3,635	1,365
Miscellaneous	3,500	4,765	(1,265)
Total public works	<u>706,443</u>	<u>624,827</u>	<u>81,616</u>
Community Services			
ACHH&H	3,290	3,290	0
Elderly Services	2,000	2,000	0
Addison County Parent/Child Center	3,074	3,074	0
HOPE	2,000	2,000	0
Hospice Volunteer Services	2,000	2,000	0
John Graham Emergency Shelter	1,725	1,725	0
Boys and Girls Club	2,000	2,000	0
Counseling Service	2,500	2,500	0
Retired Senior Volunteer Program	750	750	0
Vergennes Area Senior Center	1,500	1,500	0
WomenSafe Inc	3,000	3,000	0
Champlain Valley Agency	2,500	2,500	0
Vermont Adult Learning	890	890	0
Addison County Transit Resources	7,302	7,302	0
Addison County Humane Society	2,000	2,000	0
Addison County Reader	600	600	0
Open Door Clinic	1,000	1,000	0
Addison County Court Diversion	850	850	0
Vergennes Area Rescue Squad	16,822	12,940	3,882
Total community services	<u>55,803</u>	<u>51,921</u>	<u>3,882</u>

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Debt Service			
Principal	98,775	98,775	0
Interest	50,852	50,760	92
Total debt service	<u>149,627</u>	<u>149,535</u>	<u>92</u>
Capital Outlay			
Public works vehicle	16,357	66,357	(50,000)
Sidewalks	0	21,446	(21,446)
Total capital outlay	<u>16,357</u>	<u>87,803</u>	<u>(71,446)</u>
Total expenditures	<u>2,009,525</u>	<u>2,058,126</u>	<u>(48,601)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(139,566)</u>	<u>(62,519)</u>	<u>77,047</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of equipment loan	0	50,000	50,000
Transfers in	100,000	100,000	0
Transfers out	(78,434)	(78,434)	0
Total other financing sources (uses)	<u>21,566</u>	<u>71,566</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (118,000)</u>	9,047	<u>\$ 127,047</u>
FUND BALANCE - JULY 1, 2014		<u>149,428</u>	
FUND BALANCE - JUNE 30, 2015		<u>\$ 158,475</u>	

CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2015

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund
<b>ASSETS</b>									
Cash and investments	\$ 0	\$ 0	\$ 10,823	\$ 436	\$ 0	\$ 39,377	\$ 2,267	\$ 3,085	\$ 55,776
Miscellaneous receivables	0	9,450	0	0	0	0	0	0	0
Due from other funds	6,459	22,298	0	0	17,658	0	0	0	0
Total assets	\$ 6,459	\$ 31,748	\$ 10,823	\$ 436	\$ 17,658	\$ 39,377	\$ 2,267	\$ 3,085	\$ 55,776
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>									
Liabilities									
Accounts payable	\$ 5,002	\$ 10,305	\$ 0	\$ 0	\$ 990	\$ 23,028	\$ 0	\$ 0	\$ 0
Unearned revenue	0	0	0	0	19,399	0	0	0	0
Due to other funds	0	0	0	0	0	5,812	0	0	0
Total liabilities	5,002	10,305	0	0	20,389	28,840	0	0	0
Deferred Inflows of Resources									
Unavailable revenue, loans	0	0	0	0	0	0	0	0	0
Fund balances Reserved	1,457	21,443	10,823	436	(2,731)	10,537	2,267	3,085	55,776
Total liabilities, deferred inflows and fund balances	\$ 6,459	\$ 31,748	\$ 10,823	\$ 436	\$ 17,658	\$ 39,377	\$ 2,267	\$ 3,085	\$ 55,776

CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2015

SPECIAL REVENUE FUNDS

	Restoration Fees Fund	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Water Tower Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
Cash and investments	\$ 24,841	\$ 42,868	\$ 3,260	\$ 19,869	\$ 193,106	\$ 6,809	\$ 3,317	\$ 1,506
Miscellaneous receivables	0	0	0	0	4,682	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Total assets	\$ 24,841	\$ 42,868	\$ 3,260	\$ 19,869	\$ 197,788	\$ 6,809	\$ 3,317	\$ 1,506

ASSETS

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,629	\$ 0	\$ 2,832	\$ 0
Accounts payable	0	0	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	2,629	0	2,832	0
Deferred Inflows of Resources	0	0	0	0	4,682	0	0	0
Unavailable revenue, loans	0	0	0	0	0	0	0	0
Fund balances	24,841	42,868	3,260	19,869	190,477	6,809	485	1,506
Reserved	\$ 24,841	\$ 42,868	\$ 3,260	\$ 19,869	\$ 197,788	\$ 6,809	\$ 3,317	\$ 1,506

Total liabilities, deferred inflows and fund balances

CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2015

SCHEDULE 2

CAPITAL PROJECTS FUNDS

West Main/ Rte 22A Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
\$ 62,527	\$ 15,971	\$ 43,256	\$ 142,343	\$ 671,437
0	0	0	0	14,132
0	0	0	0	46,415
<u>\$ 62,527</u>	<u>\$ 15,971</u>	<u>\$ 43,256</u>	<u>\$ 142,343</u>	<u>\$ 731,984</u>

ASSETS

Cash and investments  
 Miscellaneous receivables  
 Due from other funds  
 Total assets

LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES

Liabilities				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 44,786
Unearned revenue	0	0	0	19,399
Due to other funds	0	0	0	5,812
Total liabilities	0	0	0	69,997
Deferred Inflows of Resources				
Unavailable revenue, loans	0	0	0	4,682
Fund balances				
Reserved	62,527	15,971	43,256	657,305
Total liabilities, deferred inflows and fund balances	<u>\$ 62,527</u>	<u>\$ 15,971</u>	<u>\$ 43,256</u>	<u>\$ 731,984</u>

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2015

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund	Restoration Fees Fund
<b>REVENUES</b>										
Investment income (loss)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0	0	0	0	8,373	0
Licenses, permits, fees and miscellaneous	0	0	0	0	45,334	0	0	0	0	1,901
Contract revenue	29,000	80,416	0	0	0	0	0	0	0	0
Miscellaneous	0	11,986	0	0	0	0	0	0	0	0
Total revenues	29,000	92,402	0	0	45,334	0	0	0	8,373	1,901
<b>EXPENDITURES</b>										
Current Expenditures										
General government	0	0	0	0	0	0	0	0	0	0
Public safety	0	103,928	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	55,007	0	0	0	0	0
Wastewater	0	0	0	0	0	0	0	0	0	0
Recycling	60,026	0	0	0	0	0	0	0	0	0
Debt Service										
Principal	0	15,000	0	0	0	0	0	0	0	0
Interest	0	13,001	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0	0	0	0
Total expenditures	60,026	131,929	0	0	55,007	0	0	0	0	0
EXCESS REVENUES (EXPENDITURES)	(31,026)	(39,527)	0	0	(9,673)	0	0	0	8,373	1,901
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	29,000	49,434	0	0	6,000	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	29,000	49,434	0	0	6,000	0	0	0	0	0
NET CHANGE IN FUND BALANCES	(2,026)	9,907	0	0	(3,673)	0	0	0	8,373	1,901
FUND BALANCES - July 1, 2014	3,483	11,536	10,823	436	942	10,537	2,267	3,085	47,403	22,940
FUND BALANCES - June 30, 2015	\$ 1,457	\$ 21,443	\$ 10,823	\$ 436	\$ (2,731)	\$ 10,537	\$ 2,267	\$ 3,085	\$ 55,776	\$ 24,841



CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2015

	SPECIAL REVENUE FUNDS							
	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Recreation Maintenance Reserve Fund	Water Tower Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
<b>REVENUES</b>								
Investment income (loss)	\$ 0	\$ 0	\$ (1,295)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	79,223	0	0	0
Licenses, permits, fees and miscellaneous	5,748	6,582	0	0	0	0	8,036	1,506
Contract revenue	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	4,682	0	0	0
Total revenues	<u>5,748</u>	<u>6,582</u>	<u>(1,295)</u>	<u>0</u>	<u>83,905</u>	<u>0</u>	<u>8,036</u>	<u>1,506</u>
<b>EXPENDITURES</b>								
Current Expenditures								
General government	0	0	0	0	6,545	0	0	0
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	9,177	0	1,938	0	1,361	8,133	0
Wastewater	0	0	0	0	0	0	0	0
Recycling	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	21,445	0	0	0
Total expenditures	<u>0</u>	<u>9,177</u>	<u>0</u>	<u>1,938</u>	<u>27,990</u>	<u>1,361</u>	<u>8,133</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)	<u>5,748</u>	<u>(2,595)</u>	<u>(1,295)</u>	<u>(1,938)</u>	<u>55,915</u>	<u>(1,361)</u>	<u>(97)</u>	<u>1,506</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	0	0	0	8,173	0	0	0	0
Transfers out	0	0	0	(10,539)	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,366)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>5,748</u>	<u>(2,595)</u>	<u>(1,295)</u>	<u>(4,304)</u>	<u>55,915</u>	<u>(1,361)</u>	<u>(97)</u>	<u>1,506</u>
<b>FUND BALANCES - July 1, 2014</b>	<u>37,120</u>	<u>5,855</u>	<u>21,164</u>	<u>4,304</u>	<u>134,562</u>	<u>8,170</u>	<u>582</u>	<u>0</u>
<b>FUND BALANCES - June 30, 2015</b>	<u>\$ 42,868</u>	<u>\$ 3,260</u>	<u>\$ 19,869</u>	<u>\$ 0</u>	<u>\$ 190,477</u>	<u>\$ 6,809</u>	<u>\$ 485</u>	<u>\$ 1,506</u>

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2015

	CAPITAL PROJECTS FUNDS						Total Other Governmental Funds
	West Main/ Rte 22A Fund	Toddler Playground Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund		
<b>REVENUES</b>							
Investment income (loss)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,295)	
Intergovernmental	0	0	0	29,668	75,092	192,356	
Licenses, permits, fees and miscellaneous	0	0	0	0	0	69,107	
Contract revenue	0	0	0	0	0	109,416	
Miscellaneous	0	0	0	0	1,340	18,008	
Total revenues	0	0	0	29,668	76,432	387,592	
<b>EXPENDITURES</b>							
Current Expenditures							
General government	0	0	0	0	0	6,545	
Public safety	0	0	0	0	0	103,928	
Culture and recreation	0	18,613	0	0	0	94,229	
Wastewater	0	0	185,526	27,223	0	212,749	
Recycling	0	0	0	0	0	60,026	
Debt Service							
Principal	0	0	0	0	0	15,000	
Interest	0	0	0	0	0	13,001	
Capital outlay							
Total expenditures	0	18,613	185,526	27,223	25,139	552,062	
<b>EXCESS REVENUES (EXPENDITURES)</b>	0	(18,613)	(185,526)	2,445	51,293	(164,470)	
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	0	0	50,000	20,000	20,000	182,607	
Transfers out	0	0	0	0	0	(10,539)	
Total other financing sources (uses)	0	0	50,000	20,000	20,000	172,068	
<b>NET CHANGE IN FUND BALANCES</b>	0	(18,613)	(135,526)	22,445	71,293	7,598	
<b>FUND BALANCES - July 1, 2014</b>	62,527	18,613	151,497	20,811	71,050	649,707	
<b>FUND BALANCES - June 30, 2015</b>	\$ 62,527	\$ 0	\$ 15,971	\$ 43,256	\$ 142,343	\$ 657,305	

# 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***

City Council Members  
City of Vergennes  
Vergennes, 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 each major fund, and the aggregate remaining fund information of City of Vergennes, Vermont, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 21, 2015.

We expressed an adverse opinion on the financial statements 1) because Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities, 2) because the City treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund 3) because the City has not presented the fund balance classifications in accordance with GASB No. 54 and the City has not complied with GASB 68 related to Pensions. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, 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.

Our consideration of internal control over financial reporting 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 financial reporting 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  
Vermont Public Accountancy License #110  
Montpelier, Vermont

December 21, 2015

## AUDITORS' REPORT

State of Vermont  
County of Addison  
City of Vergennes

In accordance with the Charter of the City of Vergennes and applicable statutes, we have examined the Audit Report and Financial Statements issued by Fothergill Segale & Valley on the various funds for the year ended June 30, 2015. The Audit Report and Financial Statements are available on the City's website at [vergennes.org](http://vergennes.org) or can be reviewed at the City Clerk's office.

Dated at Vergennes, Vermont this 14th day of January, 2016.



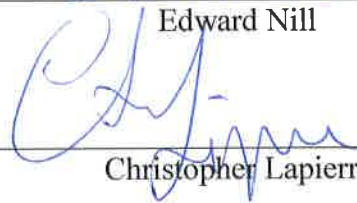
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Henry Broughton



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Edward Nill



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Christopher Lapierre