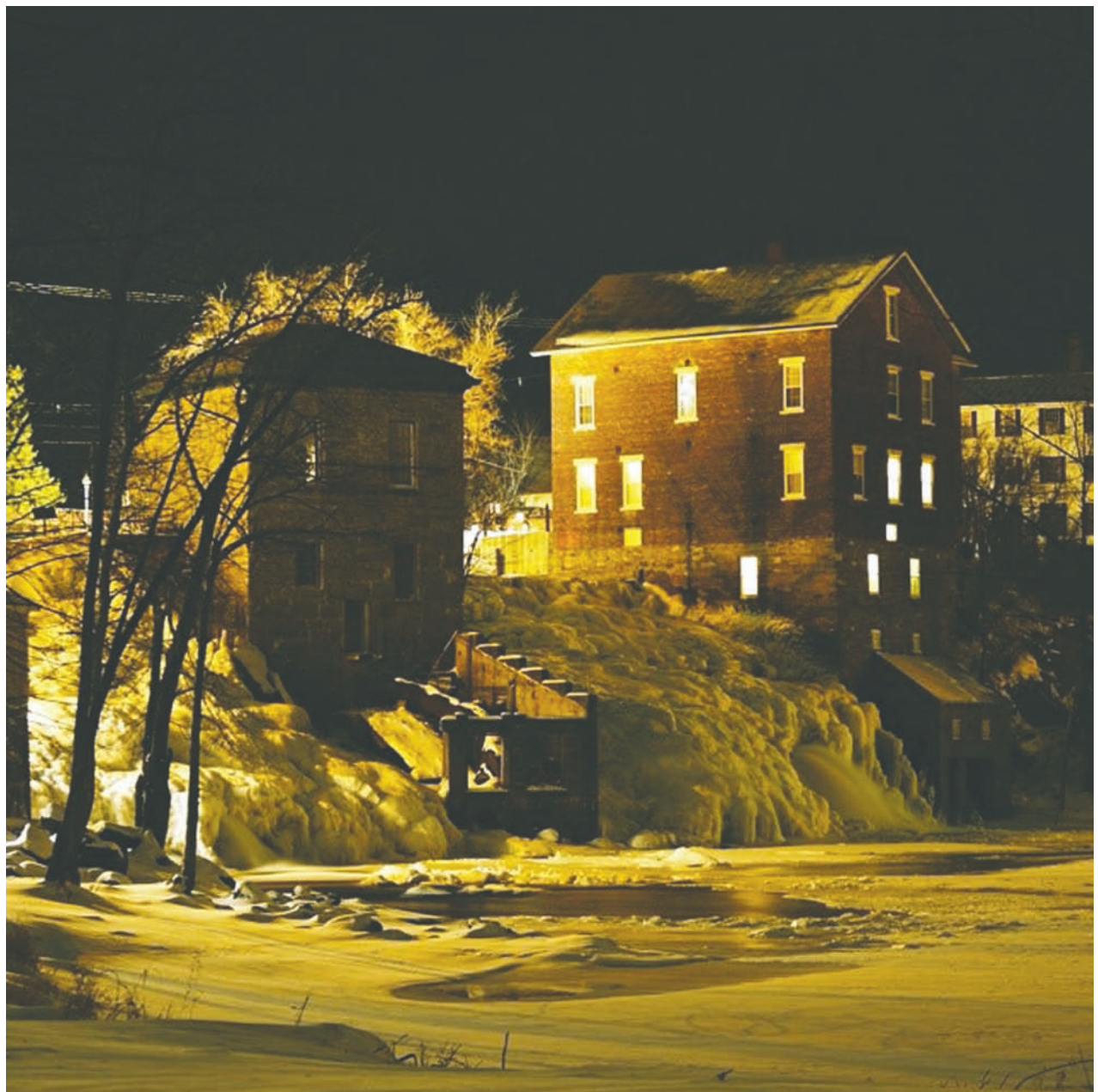


ANNUAL REPORT
FOR THE YEAR
2014
CITY OF VERGENNES
VERMONT



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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 Alex Ratliff.

Message from the Mayor

As we approach Town Meeting Day, I would like to thank the members of the City Council for their support and thank the employees of the City of Vergennes for their hard work and dedication in the operation of our municipality.

Many projects were undertaken in the past year and many exciting opportunities present themselves to our community. In March 2014, the Vergennes Police Department moved into their new police station. By all accounts, their new headquarters are working very well and meeting the needs of our dedicated officers.

In March of 2014, we embarked on a Community Visit program sponsored by the Vermont Council on Rural Development. Open meetings were held to discuss the needs of the community and prioritize projects that could be undertaken. Three task forces were created to work on economic development and revenue enhancement; pedestrian safety, transportation and parking; and the redevelopment of the Otter Creek Basin. The task forces are still at work and have received the following grants to leverage local funds.

The City received a \$25,000 grant through the Transportation Advisory Committee, which is affiliated with Addison County Regional Planning Commission, to investigate the "complete streets" program, creating opportunities for safer streets. We also received a Strong Communities, Better Connections grant in the amount of \$40,500 to create a master plan for downtown and the basin area. The grant will include an economic development component, infrastructure and community service analysis and funding and implementation plans.

Physical improvements in 2014 include new sidewalks and granite curbing in front of City Hall and the Methodist Church. A new fence and sign at the Vergennes Burying Ground was installed in the summer. The Otter Creek Basin task force sponsored community work days at Vergennes Falls Park to clear trees and brush and the access road and parking lot were repaved. This coming year promises to bring many additional improvements to make this area a recreational mecca for walkers, boaters, kayakers, rowers, fisherman and sightseers.

We are in the process of procuring bids for returning part of the former police office in City Hall for use as a meeting room. In addition, we will be upgrading portions of the municipal offices which still exhibit their 1967 décor.

This past summer, the recreation committee proposed a pre-school park to be built at the Veteran's Memorial Park adjacent to the swimming pool. The Vermont Department of Buildings and General Services awarded the City with \$21,000 which will be matched with up to an equal amount of water tower funds allocated by the City Council for this project. After much consternation and negotiation, we will be starting construction on a scaled-down version of the park this spring.

Lastly, the Vermont Department of Buildings and General Services, as directed by the Legislature, will develop a master plan for the state-owned property including the Northlands Job Corps campus and the surrounding 270 acres of undeveloped land currently being used for agricultural purposes. The City will be an active participant in this planning process. I hope that we develop a creative vision for this property that can benefit the city for generations to come.

We have a group of dedicated citizens and volunteers who serve our city in many capacities. Your generosity of time and resources continues to make our community a very special place to live. Thank you.

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 fairly significant and anticipated increase in the City tax rate for 2014 as it rose from \$.6350 to \$.7250 per one hundred dollars of assessment. This increase was the result of the first year of budgeting for the bond and interest payments for the new police station and related operation expense including utilities and insurance. 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 legislature. 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 two-hundredths of a cent to \$.0030.

Further in this report is a list of property owners that had unpaid property taxes at the end of the fiscal year – June 30, 2014. 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 many property owners have either made partial payments or brought their respective account current since June 30, 2014. At the time of publishing this annual report there are just eleven accounts with a balance. This is quite impressive given there are 945 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 decreased by just one going from seventy-nine to seventy-eight. Since fiscal year-end that number has grown to one hundred two accounts. Steps will be taken soon to force property owners with substantial balances to become current. Despite this sharp increase in delinquent sewer assessments, we are very pleased to say that sewer rates have remained level since May 1, 2006.

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 again this year that all five funds ended the year with a surplus. As you can see in the audit, the general fund had a surplus of \$149,428. 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 \$11,536. 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 \$3,483. The sewer fund surplus rose from \$111,404 to \$163,286 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, the Sam Fishman Swimming Pool ended the fiscal year a surplus, however small, at just \$492.

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 and equipment

maintenance. In the other months their responsibilities range from assisting in contracted paving, sidewalk replacement and repair, parks maintenance, stormwater improvements and sewer line upgrades.

Police Chief George Merkel and his officers moved into their new police station last March. The project was completed on time and under budget thanks to the good work of Bread Loaf Corporation. The three-year federally-funded C.O.P.S. grant ended that funded the base salary and employee benefits of our sixth full-time officer. Just two months later our \$20,000 grant for drug enforcement-related work was increased to \$70,000. In addition, we were awarded with four other payroll-related State Highway Safety grants totaling \$40,060 and an equipment grant of \$5,000. 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-three firefighters, a designated dispatcher, and four firefighter cadets. We also were recently notified by the Insurance Services Organization 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 commercial and industrial buildings. You will find a breakdown of alarms during 2014 further in the annual report.

The City was the recipient of two 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 sidewalk in front of 135 Main Street and United Methodist Church was replaced which incorporated granite curbing and brick pavers. The sidewalk that runs in front of City Hall was replaced and also incorporated granite curbing.

The City signed a solar agreement with Encore Vergennes Solar I, LLC in 2013 to construct a solar power plant of just under 150kW capacity near the wastewater treatment plant. It became operational at the end of 2013. We are pleased to announce the plant generated 176,502 kWh and the City received a net savings of \$3,659 for 2014.

One of the four cellular phone companies terminated their respective agreement with the City to use the water tower for mounting transmission equipment. Anticipating that as technology changes, one-by-one we will lose tenants and thus the revenue stream, the City Council now directs 25 percent of the revenue to what is referred to as the Water Tower Continuation Fund. This action extends the availability of those funds for capital projects.

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. This year I want to give special thanks to Alderman Randall Ouellette for his ten years of service on the City Council. His participation and perspective will be missed.

Respectfully submitted,

Mel Hawley, City Manager

WARNING
ANNUAL CITY MEETING
MARCH 2, 2015

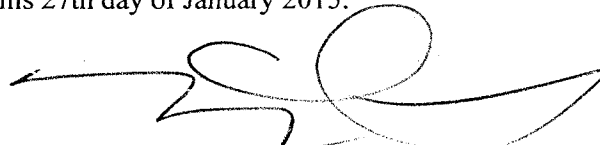
The qualified voters of the City of Vergennes are hereby warned and notified that the Annual City Meeting will be held at the Vergennes Opera House in City Hall on Monday, March 2, 2015, commencing at 7:30 p.m. for the following:

- Article I: To elect by Australian ballot one Mayor for a two year term; three Aldermen for respective two-year terms; one Lister for a three-year term; one Auditor for a three-year term; one Auditor for a two-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; and one Director to the Vergennes Union Elementary School Board of Directors for a two-year term;
- Article II:: To vote by Australian ballot on the following: Should the City of Vergennes 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?
- Article III: 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 IV: 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 V: 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 VI: 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 VII: 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 VIII: 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 IX: 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 X: 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 XI: 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 XII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to HOPE, said sum to come from City funds?
- Article XIII: 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?

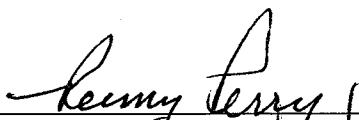
- Article XIV: To vote by Australian ballot on the following: Shall the City appropriate \$1,725 to John W. Graham Emergency Shelter, Inc., said sum to come from City funds?
- Article XV: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to the Open Door Clinic, said sum to come from City funds?
- Article XVI: 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 XVII: To vote by Australian ballot on the following: Shall the City appropriate \$750 to support the Retired and Senior Volunteer Program (RSVP) of Addison County, said sum to come from City funds?
- Article XVIII: 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 XIX: 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 XX: 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 XXI: To transact any other non-binding business that may come before the meeting.

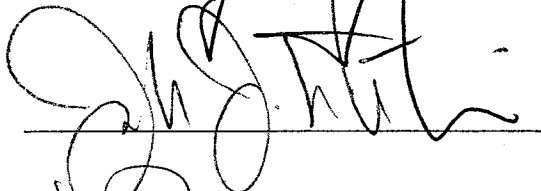
Ballot boxes will remain open from nine o'clock in the forenoon until seven o'clock in the afternoon on Tuesday, March 3, 2015, at the Vergennes Fire Station on Green Street for voting by Australian ballot on Articles I through XX. The legal voters of the City of Vergennes are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

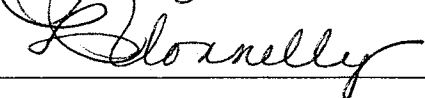
Dated at Vergennes, Vermont this 27th day of January 2015.





 Mayor











**ANNUAL CITY MEETING
MARCH 03, 2014
MINUTES**

In accordance with the duly advertised and posted Warning, the Annual City Meeting was held on Monday evening, March 3, 2014, in the Vergennes Opera House at City Hall. The sixth 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, Clara Comeau, and Joseph Klopfenstein, City Manager Mel Hawley, City Clerk/Treasurer Joan Devine, and approximately one hundred 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.

Senator Bray announced this was his first Town Meeting in Vergennes and he was pleased to be invited. He shared recent happenings in the Senate and strongly encouraged us to keep in touch with our legislators to ensure that we continue to receive accurate and timely service from the State.

Representative Diane Lanpher began with issues being experienced by Vermont Health Exchange. She encouraged everyone who is having difficulty with their conversion to call them so they can assist us. Next she spoke of the successful train station relocation from Vergennes to the Ferrisburgh Park and Ride. She advised the building is being totally refurbished and will be handicap accessible. They are still in need of a non-profit organization tenant and are hopeful the station will be in operation by 2016 or 2017. Transparency exists at the State level, she advised. Each Committee now has their own web page under Legislative Activity where daily agendas for the week are listed showing what bills or issues they are working on. She then presented an American flag that once hung over the State House to Police Chief George Merkel for the new police headquarters that will officially open on March 7th.

Representative Warren Van Wyck reported he is a supporter of natural gas and feels it will be good for the community. He advised Vermont has the highest paid minimum wage in the country, which is good, as we need to be competitive. The overall general budget is up five percent, he advised, but he only supports a three percent increase. Mayor Benton thanked Senator Bray and Representatives Lanpher and Van Wyck for their time prior to their departure.

Minutes to last year's Annual City Meeting held March 4, 2013 were approved as written on a motion by Senior Alderman Randall Ouellette, seconded by Alderman Lowell Bertrand, with all voting in favor.

Police Chief George Merkel thanked residents for their support of the bond vote to construct a new police station at the north end of Main Street. The new facility will allow them to do their job more professionally, he advised, and they now have a safer environment for both the officers and those who come to the station. He advised they will have an open house this spring and invited everyone to come and tour the facility at that time.

City Manager Mel Hawley explained that there would be no City budget to vote on by Australian ballot. In accordance with the City Charter, the budget gets adopted by the City Council in June. He invited residents to call him with projects they'd like to see done but also cautioned resources are limited so he cannot do them all.

Mayor Benton highlighted some of the positives that have occurred over the year. Vergennes was chosen by the Vermont Council on Rural Development as a community to work with to help build priorities and address critically important challenges that we have, he advised. State, Federal, business and non-profit leaders, along

with community residents are gathering for a Vergennes Community Visit on March 18th to discuss our vision for Vergennes, he advised, and welcomed everyone to join us. He advised the Public Works Department was featured in the Public Works magazine as "Hometown Heroes" for their dedicated efforts during Tropical Storm Irene. The replica Lois McClure canal schooner and three other boats were docked at the City Dock where the water level rose five feet and crested the seawall. Chains and blocks had to be added to sustain the boats and continuous monitoring carried out. He went on to report that Vergennes was also ranked third in the State out of forty-six for being one of the best towns for young families; beat out only by Jericho and Montpelier. Criteria included having good public schools, being affordable and having a healthy economy.

The Warning for the 2014 Annual City Meeting was addressed next. Mayor Benton read the names of candidates running for local office, including those running as a write-in, under Article I. He advised those seeking Aldermen seats would have a chance to speak at the end of the meeting.

Articles II through XIX were requests for funding from City funds. Several agencies requesting City funds sent a representative to explain what services they provide, offered thanks for prior years support and requested continued funding. Mayor Benton explained that Articles I through XIX will 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	335	139
Addison County Home Health & Hospice, Inc.	3,290	406	68
Addison County Humane Society, Inc	2,000	354	121
Addison County Parent/Child Center	3,074	333	121
Addison County Reader, Inc.	600	268	192
Boys & Girls Club of Greater Vergennes	2,000	384	80
Champlain Valley Agency on Aging	2,500	372	91
Counseling Service of Addison County, Inc.	2,500	306	155
Elderly Services, Inc.	2,000	377	84
Hospice Volunteer Services	2,000	276	83
HOPE (formerly Add Cty. Community Action)	2,000	272	181
John Graham Emergency Shelter, Inc.	1,725	297	166
Open Door Clinic	1,000	296	163
Otter Creek Child Center, Inc.	1,000	249	207
Retired and Senior Volunteer Program (RSVP)	750	354	111
Vergennes Area Seniors Association, Inc.	1,500	344	112
Vermont Adult Learning	890	295	165
WomenSafe, Inc.	4,000	321	142

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 8:56 p.m. Mayor Benton recessed the meeting until Tuesday, March 4, 2014, 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 2015

SENIOR ALDERMAN:

Randall Ouellette 2015

BOARD OF ALDERMEN:

Lowell Bertrand 2015

Michael Daniels 2016

Lynn Donnelly 2016

Joseph Klopfenstein 2015

Renny Perry 2016

BOARD OF LISTERS:

Christopher Bearor 2015

William Poquette 2016

Karen Quigley 2017

BOARD OF AUDITORS:

Henry Broughton 2015

Christopher Lapierre 2017

Edward Nill 2016

COMMISSIONERS - V.P.W.D.:

Jeffrey Fritz 2017

Patricia Ganson 2017

Thelma "Kitty" Oxholm 2015

Travis Scribner 2016

GRAND JUROR:

Michelle Eastman 2015

DIRECTORS - V.U.H.S. BOARD:

Neil Kamman 2016

Christopher Cousineau 2017

DIRECTORS - V.U.E.S. BOARD:

Susan Rakowski 2015

Susan Ferland 2015

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

Lynnia "Lynn" Pope 2016

Rena Trepanier 2016

Robert "Bob" Worley 2016

CITY OFFICIALS

CITY MANAGER:	Mel Hawley
CITY CLERK/TREASURER:	Joan Devine
ASSISTANT CLERK:	Melissa Wright
PUBLIC WORKS SUPERVISOR:	James Larrow
PUBLIC WORKS DEPARTMENT:	Matthew Crowley Patrick Crowley Peter McDurfee
WASTEWATER TREATMENT PLANT OPERATOR:	Victor "Rick" Chaput
ASSISTANT PLANT OPERATOR:	Joseph Sullivan
POLICE DEPARTMENT CHIEF:	George Merkel
DETECTIVE:	Jason Ouellette
OFFICERS:	Mark Barber Jori Fairbanks Patrick Greenslet Brent Newton Adam O'Neill Jacob Ouellette William Wager Robert Worley
FIRE DEPARTMENT CHIEF:	James Breur
1st DEPUTY CHIEF:	Christopher Gebo
2nd DEPUTY CHIEF:	Matt Fraley
CAPTAINS:	Matthew Crowley Christopher Dion David DiBiase Henry Tierney
FIRE WARDENS:	James Breur James Larrow
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
Rebecca Rey

FIRE DEPARTMENT CAPITAL EQUIPMENT COMMITTEE:

James Breur
Joan Devine
Christopher Dion
Mel Hawley
James Larrow
Randall Ouellette
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:

Michael Daniels
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

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.STATE.VT.US

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	877-2201
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

2014 Annual Report for the Vergennes Police Department

It is with great pride and pleasure that I present the 2014 Annual Report for the Vergennes Police Department to the citizens of Vergennes.

As in previous years, 2014 has proved to be a period of challenge, change and growth for your police department. Statistically, overall calls for service increased by 5 percent from 2013 to 2014. Total criminal charges dropped from 147 to 131, with 106 people arrested or cited to appear in court, up 10.4 percent from a number of 96 in 2013. Number of assaults increased from 14 in 2013 to 30 in 2014, an increase of 214 percent. Arrests from drug offenses, both criminal and civil (marijuana tickets) rose from 35 to 55, an increase of 57 percent. Consequently, the number of consent searches of motor vehicles increased from 23 in 2013 to 34 in 2014. DUI arrests also increased from 32 in 2013 to 42 in 2014. We almost doubled the amount of directed patrols in our city in 2014, from 173 in 2013 to 307 in 2014. This increase resulted from our department's focus on addressing problem areas with the available police resources based on citizen complaints and crime analysis. Consequently, the numbers of calls for suspicious persons/circumstances dropped considerably from 248 to 162. As in years past, a strong emphasis has been placed on motor vehicle enforcement. The number of tickets issued for local ordinance and state regulation violations rose from 1,372 in 2013 to 1,632 in 2014, an increase of nearly 19 percent.

Motor vehicle enforcement and narcotics enforcement go hand in hand. The more proactive we are the more of a deterrent we are for drug traffickers who travel in and through our city. Consequently, persons who we contact during a roadside stop often provide valuable information about illegal narcotics activities in our area.

As in the past, we are also very proactive in narcotics enforcement. Illegal drugs continue to pose the singular most dangerous threat to our community and the State of Vermont. Substance abuse, directly or indirectly, affects our homes, schools, workplaces and overall community. We as a community must work together to fight this problem on all fronts. Working with other local, state and federal agencies has enabled us to collaboratively fight this issue more effectively and efficiently.

On an operational capability standpoint, we have continued to increase our scope of services. Equipment previously acquired from state and federal grants such as the License Plate Reader, Digital Finger Print Scan Device, In-Car Video Cameras and In-Car Communications Repeaters, all obtained at no cost to our taxpayers, have made our department more effective, safe and secure. Proactive approaches to motor vehicle law and narcotics enforcement have also provided funding beyond the capability of the city. We acquired a four wheel drive vehicle from the Addison County Sheriff's Department at no cost to the city and we have equipped it for commercial motor vehicle enforcement. This program has already paid dividends to the safety of our highways and the protection of our cities infrastructure. Acquisition of funding from outside sources provided "buy money" for drug investigations, overtime money to conduct narcotic s enforcement, speed, occupant protection and impaired driving enforcement further enable our officers to keep our city and its roadways safe. Unfortunately, with the current budget challenges facing the State of Vermont, some of those resources have ceased.

Participation in drug enforcement efforts with the state drug task force has provided money to hire another officer in a temporary/fulltime basis. We continue to pursue grant opportunities in order to fund equipment acquisition to further enhance our operational capabilities and keep our officers safe. In 2014, we acquired and fielded a new K9 team who have since graduated from the Vermont State Canine Academy Patrol School, and by the time this report is published, will have graduated from the Narcotics Detection Course. We expect great things from our new K9 team, to include public speaking engagements at local schools and service organizations.

I have to say for the year of 2014, the highlight for the Vergennes Police Department was the construction of our new facility at 8 Main Street and our move from our previous office location. I cannot begin to tell you how much we appreciate your support to provide a safe and effective facility to accomplish our missions. Our facility is one that we utilize and occupy with pride. Other municipalities considering future construction have come to our facility to view it and take note of our facilities design and operational capability. Our station's simple but efficient design, superior quality of equipment and officer comfort has led others to consider the same type of construction. Not only are our officers more safe and efficient, but persons seeking assistance now can enjoy privacy and security when speaking with us. Once again, from all of us who wear the uniform of the Vergennes Police Department, thank you for your continued support and assistance.

I would be remiss not to mention the most important assets to the Vergennes Police Department and which are the police officers who serve our community. Each and every officer who works for this department is unique in their own personality and capabilities, but as a team, we are second to none. We work well together and collectively come up with methods to best address the law enforcement issues of our city. Each officer is a professional police officer, dedicated to protecting and serving you as our community. They wear their uniforms proudly and represent our city well in both appearance and performance. One vital characteristic which is engrained in every officer is the core value of respect for every person we encounter, regardless of race, religion, sexual preference or social status. I as the Chief of Police am proud of the "hearts" of my officers, who time and time again, give of themselves above and beyond the normal expectations for a police officer, to those in need of assistance. The combination of core values each and every officer possesses is what makes us effective. This department could not provide the high level of quality of services that it provides without these officers.

I look forward to our continued success in the upcoming year. I ask folks to reach out and speak with our officers and get to know them. I also ask for your continued assistance in keeping our city safe. Remember, our children, who are our communities most valuable and treasured assets, emulate the actions of their parents and what they see in their homes. Vergennes is a unique, patriotic and wonderful community to live in, work at and visit. As I like to say, "Vergennes is what America used to be." God Bless you, be safe and always wear your seatbelt.

Respectfully submitted,

Chief George Merkel

VERGENNES POLICE INCIDENT COMPARISON

INCIDENT	2013	2014
ASSAULT	14	30
AGENCY ASSIST	207	222
ACCIDENT	32	56
ALARM	106	91
BURGLARY	7	6
STRONG ARM ROBBERY	0	0
CITIZEN DISPUTES	44	30
CITIZEN ASSIST	170	213
DISORDERLY CONDUCT	18	13
DRUG OFFENSES-Criminal and Civil	35	55
DOMESTIC CALL	28	16
INTOXICATED PERSON	16	23
ANIMAL PROBLEM	54	45
BOMB THREAT	0	0
PHONE HARRASSMENT	17	8
THEFT	55	46
LIQUOR LAW OR TOBACCO VIOLATION	3	24
MOTOR VEHICLE COMPLAINT	50	49
911 CALL	14	27
NOISE COMPLAINT	18	21
SEX OFFENSE	3	3
WANTED PERSON	5	4
VANDALISM	7	23
JUVENILE PROBLEM	42	47
DEATH INVESTIGATION	1	3
AUTO THEFT	1	3
TRESPASS VIOLATION	10	17
WELFARE CHECK	36	37
SUSPICIOUS PERSON/CIRCUMSTANCE	248	162
CONSENT SEARCH	23	34
SEARCH WARRANT	0	2
K-9 DEPLOYMENTS	2	3
PROPERTY WATCHES/ DIRECTED PATROLS/ FOOT PATROLS	173	307

CRIMINAL ARRESTS		
TOTAL CRIMINAL CHARGES	147	131
TOTAL PERSONS ARRESTED/CITED TO APPEAR	96	106

TOTAL CALLS FOR SERVICE	1846	1937
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TRAFFIC		
TRAFFIC TICKETS	1372	1632
DUI	32	42
WARNINGS	999	940
MOTORIST ASSISTS/LOCKOUTS	61	71

TRAFFIC FINES WRITTEN		
STATE MOTOR VEHICLE FINES	\$107,078	\$121,919
CITY MOTOR VEHICLE ORDINANCE FINES	\$148,270	\$162,650

CITY OF VERGENNES FIRE DEPARTMENT



Fire Headquarters
 50 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 2014:

<u>Location & Number of Calls</u>		<u>Type of Call</u>	
Vergennes	96	Structure	12
Ferrisburgh	37	Alarms	44
Panton	12	Vehicles	52
Waltham	10	VARs Assist	28
Addison	13	Water Rescue	3
New Haven	6	Other	40
Monkton	4		
Charlotte	1		
TOTAL CALLS	179		

Total Training Hours in Addition to Service Calls:

1913.5

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 34 firefighters, a dispatcher and 4 cadets. The Department officers are: Chief Jim Breur, Deputy Chief Chris Gebo, Deputy Chief Matt Fraley, Captain Matt Crowley, Captain Chris Dion, Captain Henry Tierney and Captain David DiBiase.

This year the Vermont State Firefighters conference was held in St Albans. Our muster team competed against many other departments in the State and took a 3rd place in Bucket brigade, and at the Addison County Firefighters Association muster games our team to a 2nd place in the wet hose.

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

We have been fortunate to receive approximately \$5,000.00 worth of equipment and support this year from Stevens Hose Company a partial list of special gloves for high angle rescue, a hydraulic rescue tool, specialized training and paid for the members dinners at the ACFA annual meeting. On top of that Stevens Hose Company purchased a solid silver water set that was given to Chief Engineer Middlebrook from the City of Vergennes Fire Department in 1883 in appreciation for his outstanding job he had done leading the department. This piece of Department history is on display in the meeting room at the station. The cost of that set was \$1,800.00.

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



Vergennes Area Rescue Squad, Inc.

P.O. Box 11, 106 Panton Road, Vergennes, VT 05491

ANNUAL REPORT – January 10, 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 nearby towns.

At the heart of our service is responding to medical emergencies which included a total of 846 calls, with 532 specifically in 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 on the third Saturday of every month and also 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,

Sara Rivers, President

**2014 Annual Report
Vergennes Planning Commission**

The principal focus of the Planning Commission in 2014 was to complete the process of updating the Municipal Development Plan. The updated plan was adopted by the City Council on September 30, 2014. This plan was later approved by Addison Regional Planning Commission on November 12, 2014.

Coinciding with the work on the plan, the Vermont Council on Rural Development held a series of workshops in Vergennes as part of their Community Visit program. The program is a way for cities and towns to engage and bring together their residents, set common goals and directions in a neutral and facilitated structure, and access resources that will help them take action on those goals. Three citizen-led task forces were created out of the Community Visit program: the Economy Task Force, the Transportation Task Force and Otter Creek Basin Task Force. Each group has continued to meet and to carry on the work of the Community Visits. Through these groups the City has pursued and been awarded several grants including a State of Vermont Strong Communities, Better Connections Program Grant.

The Planning Commission held a total of thirteen regular and special meetings and logged over 195 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

Two members resigned this past year, Stacy Raphael and Alexandria McGuire. We would like to recognize the work they contributed to the Planning Commission and to the City during their respective tenures. After interviewing prospective candidates, Cheryl Brinkman and John Coburn were recommended to the City Council for consideration and on August 25, 2014 the City Council appointed them to the Planning Commission.

The Planning Commission is currently comprised of Cheryl Brinkman, John Coburn, Tim Cook, Rebecca Duffy, Jason Farrell, Shannon Haggett (Chair), Morgan Kittredge, and Mike Winslow (Vice-Chair). We hold regular meetings on the third 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

The Development Review Board experienced a few changes in its members this past year. 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 Don Peabody, Steve Rapoport, and new members Timothy Cook and Jason Mullin. Carrie Barrows was not able to complete her term on the Board and resigned in April. Alex McGuire, after serving on the Development Review Board since November 2011, asked that she not be considered for re-appointment in August. Additionally, the City Council may appoint 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 abut 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.

For the year 2014, the following activity is reported:

- Twenty-three zoning permits were issued; this compares to twenty-six permits issued in 2013. There was one application that was denied by the Development Review Board involving a proposed change of use found to not meet the standards for the district. Five zoning permits were issued for one-family dwellings. Of those three were for new homes on undeveloped lots and two involved replacement of homes in Otter Creek Park. There were seven permits issued for residential additions. Five permits involving accessory structures, three of which involved residential properties and two involved an industrial property. A permit was issued to extend the period of time allowed for a temporary office complex and an industrial property. Site modifications beyond exempt activity require a zoning permit. Two permits were issued for such site modifications. Building demolition is land development by definition and thus requires a permit. One permit involved demolition of an accessory structure. A zoning permit is also required when there is a change of use even though no exterior building modifications are proposed. One such change of use was approved in 2013. Included in the permit activity for 2013 the major subdivision approval for Claybrook; a 50-unit planned unit development located off West Main Street.
- 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. Thirty-one certificates were issued in 2014; this is considerably down from the forty-eight certificates issued in 2013.
- The Development Review Board reviewed seven applications for site plan review which are required for all uses other than one-family and two-family dwellings; six were approved and one was denied. Five of these applications also required and received conditional use review; four were approved one was denied.

Respectfully submitted,

Mel Hawley
Zoning Administrator

Vergennes Recreation Committee

The Vergennes recreation committee is appointed by the City Council as directed by the Vergennes municipal development plan adopted in 2009. Members of the committee for the year 2014 were Alderman Joe Klopfenstein, Christine Bradford, Tara Brooks, Jennifer Johnson, Betsy Rippner, Michelle Tisbert and Doug Todd.

After the annual city meeting in March, 2014 the Vergennes recreation committee was given a specific task to present a plan for a toddler playground for consideration by the City Council. The location identified was the greenspace between East Street and the Sam Fishman Memorial Swimming Pool bathhouse on city-owned land. On October 28, 2014 the City Council unanimously reaffirmed the allocation of up to \$21,000 from the Water Tower fund to match the Building Communities Grant of \$21,000 awarded under the State of Vermont Recreation Facilities Grant Program administered by the Department of Buildings and General Services supporting the proposed playground. After nearly a year of planning and discussion, a plan was presented to the City Council at their meeting of December 16, 2014. The City Council rejected the recommended plan then voted to authorize a park design that was reduced in scale. The City Council authorized City Manager Mel Hawley to work with June Sargent, Principal of Vergennes Union Elementary School, Alderman Joe Klopfenstein and designer David Raphael of LandWorks in an advisory capacity on a revised plan. The project has also been renamed as a pre-school playground which more appropriately describes the target demographic for the park. The Vergennes pre-school playground is currently undergoing regulatory review by the Development Review Board and groundbreaking is expected in the spring.

The City Council is currently discussing a comprehensive recreation plan in cooperation with the Middlebury recreation department. At a future date, a Vergennes recreation committee will be re-established.

Respectfully submitted,
Joe Klopfenstein, Chair

Bixby Memorial Free 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."

The Bixby Memorial Free Library offers the traditional library services of lending books and other materials as well as providing regular educational programs for adults and children. In 2014 Bixby cardholders borrowed more than 32,000 books, CDs and DVDs and over 3,000 e-books and audio books were downloaded to personal devices using their cards. Usage of library computers totaled over 2,600 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 free tax preparation for seniors provided by Retired Senior Volunteer Program (RSVP), Vermont Health Connect navigators and parenting groups from the Counseling Service of Addison County. RSVP borrowed library laptop computers to support their program. Local organizations such as Addison Northwest Supervisory Union District regularly use Bixby Library as a central meeting space with internet access for professional development.

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

- As a recipient of the VERMONT READS program, Bixby Library provided literacy experiences and copies of the book *WONDER* to all 6th grade students in our three area elementary schools (Addison, Ferrisburgh and Vergennes.) Parents and other members of the community also read the book, creating community conversations about important issues such as bullying and tolerance.
- Two new adult writers' groups led by professional writers met and continue to meet on Monday and Thursday evenings. Their meetings are open to the public.
- Bixby's Youth Librarian greatly increased literacy outreach to area preschools.
- New monthly movie and discussion night and new reading and discussion groups are open to teens and adults.
- Ongoing basic computer tutorials were provided by the Adult Services Librarian.
- A Cerf Foundation grant has enabled us to bring in a trained archaeologist in to research and 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.

This year's budget did not increase and 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. We thank the City of Vergennes for their support and invite everyone to visit the library! For more information please visit www.BixbyLibrary.org or call us at 877-2211 with your concerns and suggestions. Vergennes representatives on the Board of Trustees are Chris Bradford, Peter Welch and Catherine Brooks.



ADDISON COUNTY SOLID WASTE MANAGEMENT DISTRICT

2014 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 19 member municipalities: Addison, Bridport, 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 composed of one representative and one alternate from each of the member municipalities. The Board meets on the 3d 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

E-mail: acswwd@acswwd.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–Noon & Sat, 9 AM–Noon

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.

2014 Highlights

Construction Completed. Construction at the Transfer Station was completed in 2014. We now have a new Special Waste building and access road, and a new covered tip wall. The existing waste building received new lighting and translucent panels to improve visibility. The District office added two offices and a conference room. A new waste oil shed was added to the HazWaste Center. Thanks to our customers for your patience over the past year! **Act 148.** Act 148, VT's Universal Recycling Law, took effect this year. Act 148 focuses on the "3 C's" for organics and recyclables: consistency, convenience and cost-effectiveness. As of 7/1/14, all facilities accepting waste from residents had to begin accepting residential self-hauled recyclables at no cost. Bans on disposal of certain recyclables, leaf & yard waste and food residuals will be phased in, as will mandatory recycling and food collection by haulers and facilities. Recycling containers will be required in publicly owned places by 7/1/15. The District is in the process of amending its Solid Waste Implementation Plan and Waste Management Ordinance to conform to Act 148. In order to assist member municipalities and schools, the District created Diversion Grants for both. Please call the District for assistance with comprehending and adapting to the new law. **Product Stewardship.** As a member of the VT Product Stewardship Council, the District led efforts to adopt a new extended producer responsibility law for paint. On 7/1/14, manufacturers had to begin paying for the collection and recycling of oil and latex paint. As an official paint collection site, the District now collects eligible paint products from member towns at no charge. The Transfer Station is also a registered collection site for electronic waste and fluorescent lamps. In 2014, VT became the first state to enact an EPR recycling law for primary cell batteries. In 2016, single-use household battery manufacturers that sell or manufacture products in VT will be required to manage a battery collection program. **Recycling.** As of October, the Transfer Station received 600 tons of single stream recyclables. As a reminder, all generators - residents and businesses - are required by District ordinance to separate recyclables from their waste. A list of mandatory recyclables is posted on the District website. In 2014, 18 District municipalities had access to town or private recycling drop-off centers, and one provided a curbside recycling collection program. A list of the drop-off facilities can be found in the full *2014 Annual Report* on the District website. **Illegal Dumping.** 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 24 illegal burning/ dumping complaints. The District served as County Coordinator for Green-Up Day, assisting the many town volunteers who organize collection of roadside litter. The District provided free disposal of the roadside waste: 22 tons of trash, 6.25 tons of tires, 7 auto batteries and various other abandoned wastes for a total economic benefit of \$3,500.

2015 Budget

The District's 2015 Annual Budget is \$2,627,262, a 5.22% increase over the 2014 Annual Budget. The District Transfer Station will maintain the same rates as last year, with the exception of two changes: (1) Clean Wood: \$2.50/residential car load, \$5/load (each) residential pick-up truck or small trailer, & \$50/ton large trucks and commercial loads; and (2) Single Stream Recyclables - \$25/ton. The District Fee of \$33.40/ton for MSW/C&D and \$10/ton for soils approved for alternative daily cover will remain the same. **There will be no assessments to member municipalities in 2015.** For a copy of the full *2014 Annual Report*, please call us, or visit the District website at 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, 2014

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the region during its 2014 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.
- Community outreach/advisor role for Environmental Seminar/College Class

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.
- Served as the Regional Coordinator for the Home Energy Challenge
- Worked with Neighborworks of Western Vermont to bring their weatherization programs to the Region.

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
Shoreham

Bristol
Monkton
Starksboro

Cornwall
New Haven
Vergennes

Ferrisburgh
Orwell
Waltham

Goshen
Panton
Weybridge

Leicester
Ripton
Whiting



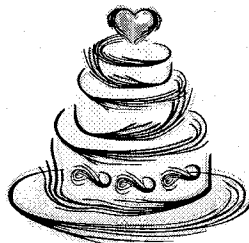
2014 Vital Records

If you have a family member that was married, born, or died during 2014 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

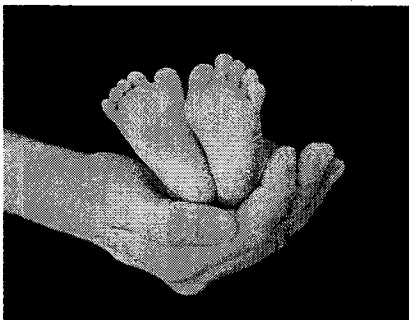
DATE

Beltran Nava, Julio and Caitlin Hook	10/07/14
Chase, Derek and Patricia Greene	08/09/14
Colangelo, Henry and Claire Chu	09/06/14
Cooper, Marcus and Amanda Scott	08/16/14
Crocker, Derek and Faith Stoll	09/07/14
Davis, Andrew and Lauren Eddy	04/05/14
Devries, Shaun and Rosemary Jerome	05/03/14
Downey, Dorcas and Dell Kelleher	07/31/14
Franklin, Justin and Cietarya Jones	01/31/14
Guinness, Lisa and Amanda Trull	04/24/14
Hankey, Richard and Tolitha Trudeau	09/05/14
Hardie, Jesse and Rachel Flinkstrom	08/23/14
Hatt II, Lawrence and Lynette Gregory	10/09/14
Hennessy, Colin and Jeremy Cohen	08/30/14
Jackman, Patrick and Jessica Packer	06/21/14
Joosten, Brendan and Lindsay Maxwell	09/27/14
Litt, David and Rebecca Wenner	06/14/14
Marszalkowski, Adam and Kara Grimes	04/04/14
Mast, April and Carolyn Jull	06/02/14
McCarrick, James and Caitlin MacIntire	09/13/14
Miner, Stephen and Sarah Saltus	10/05/14
Molzon Jr., Paul and Holli Brousseau	10/04/14
Quinn, Liam and Dana Isaac	10/11/14
Smith Jr., Robert and Rachael Nosbisch	05/23/14
Sullivan, Joshua and Bailey Harvey	11/29/14
Sullivan, Michael and Tammy Menard	07/12/14



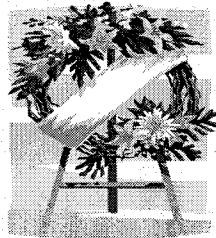
BIRTHS

<u>CHILD'S NAME</u>	<u>DATE</u>	<u>PARENTS</u>
Bearor, Lydia Eve	04/26/14	Bearor, Christopher and Beth Bannister
Birkett, Jackson Christopher	04/27/14	Birkett, Ian and Katie Hatch
Bodin, Eamon Collins	11/14/14	Bodin, Ethan and Erin Collins
Boyce, Matilda Grace	04/08/14	Boyce, Stephen and Danielle Donovan
Boyle, Ronan Macmillan	08/23/14	Boyle, Scott and Crystal Macmillan
Brigan, Wyatt Thomas	10/16/14	Brigan, Jesse and Stephanie Keesler
Briggs, Jackson Robert	01/14/14	Briggs, Jason and Dawn McCoy
Cornet, Sophia Krista-Lee	03/05/14	Cornet, Kevin and Amber Bozzuto
D'Andrea, Adelheid LaVictoire	07/20/14	D'Andrea, Christian and Heidi Miller
Flynn, Ellie Rose	05/08/14	Flynn, Maxwell and Briena Ploof
Fuller, Henry Eliot	11/14/14	Fuller, Joshua and Amanda Clark
Glynn, Greyson Connell	05/04/14	Glynn, Paul and Valerie Huizenga
Gross, Spencer Jonathan	08/20/14	Gross, David and Tiffany Johnson
Heath, Alina Lynn	09/05/14	Heath, Christopher and Meagan MacIntire
Hekkers, Elias James	04/28/14	Hekkers, Mark and Joanne Cucinotta
Hotte, Elijah Dylan	09/24/14	Hotte, Matthew and Tiffany Cason
Hutchins, Allen Josef	11/18/14	Hutchins, Justin and Sarah Botala
Kruse, Simon Henrik	02/27/14	Kruse, Christian and Joanna Cicha
Marshall, Grace Lillian	06/30/14	Marshall, Samuel and Joellen Holland
Miller, Augy Nickolas	04/16/14	Miller, Rebecca
Murat, Blanche Maxime	12/25/14	Murat, Didier and Julianne Jones
Norton, Fallyn Jade	03/08/14	Norton Jr., Thomas and Kayla Johnson
Porter, Zoe Louise	10/25/14	Porter, Carlie and Caitlin Torrey
Sayers, Skylar Carl	12/30/14	Sayers, Cody and Elizabeth Highter
Sherman, Emmett Alexander	05/09/14	Sherman, Joshua and Rebecca Alger
Simison, Charlotte Jun-Mei	06/06/14	Simison, Brett and Amy Yuen
Sullivan, Weston James	07/14/14	Sullivan, Jonathan and Ramona Hernandez-Blackmarr
Wall II, Donnie Daye	05/06/14	Wall, Lorinda Rose
Webb, Ami Evangeline	03/17/14	Webb, Justin and Sarah Law
Willwerth, Ashlynn Grace	05/26/14	Willwerth, Patrick and Mary-Madeleine Hoppers



DEATHS

<u>NAME</u>	<u>DATE</u>	<u>AGE</u>
Abair, Albert F.	06/21/14	92
Andrews, Doris M.	07/09/14	91
Atkins, Arland O.	02/28/14	71
Billings, Jack H.	09/25/14	71
Bolduc, Jeannine L.	12/31/14	94
Brinkman Sr., James H.	10/25/14	77
Douglas, Olive E.	07/14/14	82
Fitzpatrick, Michael F. X.	10/05/14	64
Hess, Laurance Y.	12/25/14	71
Highter, William H.	08/01/14	62
Hunt, Avalyn J.	04/02/14	8M
Klecak, Gilbert L.	09/03/14	96
Knowlton, Pauline A.	07/24/14	76
Larrabee, William H.	02/23/14	91
McCafferty, Lois H.	11/21/14	87
McLaughlin, Marjorie A.	02/17/14	86
Poquette, Richard R.	12/15/14	90
Raymond, Robert R.	08/21/14	82
Rheaume, Michael P.	09/22/14	69
Rossier, Susan F.	10/03/14	68
Senesac, Marie K.	05/25/14	93
Spaulding, Cora I.	11/13/14	103
Thurber, David L.	05/03/14	69
White, Linda M.	12/20/14	62
Wilhelm, Charles N.	11/09/14	77
Zeno, Wanieta M.	07/22/14	85



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 \$4.00 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 2014 license year?**

A RABIES CLINIC FOR DOGS AND CATS IS SCHEDULED FOR MARCH 16, 2015 FROM 5:30 P.M. UNTIL 7:30 P.M. AT VERGENNES ANIMAL HOSPITAL WHICH IS LOCATED AT 20 NORTH MAIN STREET. A CASH FEE OF \$12 PER ANIMAL WILL BE CHARGED. DOGS MUST BE ON LEASHES AND CATS MUST BE IN CARRIERS.

Allison, Elizabeth	18 First Street	Tess	Case, Lori	60A Main Street	Cosmo
Angier, Hillary	92 South Water St	Griffynn	Casey, Lisa	31 East Street	Harry
Angier, Mark	92 South Water St	Penny	Casey, Melissa	19 Scovel Lane	Honey
Angier, Theresa	92 South Water St	Zelda	Catchpaw, Richard	194 Green Street	Kaice
Badger, Brenda	3 Second Street	Maggie	Caum, Katherine	163 South Maple St	Brady
Badore, Harold	18 North Maple St	Tiki	Chaput, Melanie	18 Sunset Drive	Nacho
Bagley, Daniel	112 Pantan Road	Sage	Chaput, Melanie	18 Sunset Drive	Phoebe
Bagley, Daniel	112 Pantan Road	Jazzi	Charbonneau, Harold	35 Monkton Road	Malibu
Bagley, Daniel	112 Pantan Road	Hunter	Childers, Ronnie	100 South Water St	Buddy
Baker, John	27 First Street	Red	Clark, Patricia	36 Macdonough Dr	Belle
Bargiel, Mary	94 West Main St	Duke	Clark, Steve	100 Green Street	Libby
Barrows, David	14 Sunset Drive	Schilling	Clark, Sue	96 West Main St	Sammy
Bassett, Justin	13 Comfort Hill	Hobo	Clifford, Karen	20 Sunset Drive	Addison
Becher, Jeff	27 Mountain View Ln	Gretchen	Cloutier, Maggie	156 South Maple St	Benson
Becher, Jeff	27 Mountain View Ln	Donzi	Coffey, Corey	152 South Maple St	Scout
Becher, Jeff	27 Mountain View Ln	Tallulah	Conant, Nancy	60 Green Street	Mario
Bell, Brenda	18 School Street	Asher	Conant, Nancy	60 Green Street	Desmond
Belville, Thomas	224 Main Street	Luke	Cousino, Pam	132 South Maple St	Banjo
Benoit, Jodi	12 High Street	Cody	Cowan, Sarah	23 Macdonough Dr	Charlie
Benoit, Jodi	12 High Street	Mia	Crossman, Brian	17 Comfort Hill	Tacoma
Benton, Betsy	300 Main Street	Maisie	Crowell, Hillary	123 West Main St	Isabella
Benton, Eliza	29 South Maple St	Noodle	Cunningham, Leigh	22 New Haven Rd	Malcomb
Benton, Eliza	29 South Maple St	Beach	Cunningham, Leigh	22 New Haven Rd	Lilly
Benton, Kristin	300 Main Street	Lucy	Curtis, Jay	21 Bowman Road	Camo
Bertrand, Sherri	40 West Main St	Emma	Curtis, Nick	14 Second Street	Berkley
Bertrand, Sherri	40 West Main St	Harley	D'Andrea, Heidi	31 West Main St	Quinn
Bessette, Tracy	34 Bowman Road	Nola	Danyow, Jacob	23 Sunset Drive	Daly
Birkett, Katie	83 South Water St	Bruin	Danyow, Lee	6 Green Meadow Ac	Otis
Birong, Matt	51 South Maple St	Luna	Davis, Julie	10 South Water St	Charlotte
Blaise, Donna	130 Green Street	Bernard	Davis, Julie	10 South Water St	Juniper
Blaise, Joanne	130 Green Street	CK	Delisle, Mark	121 West Main St	Sophie
Blanchard, Karen	92 Green Street	Oscar	Delisle, Mark	121 West Main St	Dakota
Booska, Joseph	8 Booska Court	Mango	Delphia, Chuck	16 West Main St	Angel
Booska, Joseph	8 Booska Court	Sunny	Delphia, Chuck	16 West Main St	Falkor
Booska, Joseph	8 Booska Court	Petey	Demattis, Tom	21 School Street	Molly
Bosworth, Janice	6 Bowman Rd	Bea	Desjadon, Cathy	38 Bowman Road	Allie
Bosworth, Janice	6 Bowman Rd	Stella	Desjardin, Donna	67 Green Street	Fawn
Botala, Jackie	31 Booth Woods	Annie	Devine, Joan	47 Monkton Road	Keisha
Botala, Jackie	31 Booth Woods	Bear	Dion, Chris	154 South Maple St	Rum
Botala, Jackie	31 Booth Woods	Beauregard	Dion, Chris	154 South Maple St	Lexi
Botala, Sarah	31 Booth Woods	Liaka	Dion-Johnson, Mark	154 South Maple St	Gunner
Bourgor, Amy	7 Maple Manor	Bella	Dixon, Sam	96 Main St Apt D	Daisy
Boyce, Steve	14 Pantan Road	Shaggy Dog	Donovan, Darren	48 East Street	Stella
Brace, Lester	15 Hillside Acres	Jasper	Donovan, Kate	124 South Maple St	Butsu
Bradford, Sasha	49 West Main St	Max	Donovan, Kate	124 South Maple St	Gibson
Bradford, Sasha	49 West Main St	Bruno	Dugan, Aleta	43 New Haven Rd	Cooper
Brooks, Douglas	84 So Maple St	Weaver	Dugan, Aleta	43 New Haven Rd	Zeus
Brooks, Josh	11 Third Street	Belle	Duggento, Nina	19 West Main St	Olivia
Brown, Lance	47 South Water St	Schylar	Dukette, Denise	96 South Water St	Dakota
Brown, Sean	47 South Water St	Niko	Emerson, Deb	98 W. Main Street	Ozzie
Brown, William	118 Pantan Road	Cabela	Eriksen, Dale	24 Meadow Lane	Rox
Brown, William	118 Pantan Road	Melody	Eriksen, Dale	24 Meadow Lane	Nora
Brown, William	118 Pantan Road	Rocko	Fallon, Pete	12 White Street	Annie
Burbo, Robert	279 Main Street	Callie	Farrell, Bethany	6 Sunset Drive	Ginger
Burbo, Tammy	279 Main Street	Teddy	Ferland, Caitlin	31 Bowman Road	Annie
Burlock, Evelyn	25 West Main St	Daisy	Field, Mike	57 New Haven Rd	Otis
Burlock, Evelyn	25 West Main St	Shadow	Fish, Michelle	63 South Maple St	Oreo
Bushey, Brittany	24 Mt. View Lane	Honey	Fleming, Sukey	29 Booth Woods	Walker
Bushey, Wayne	176 South Maple St	Zoe	Flint, Laura	1 Thomas Circle	Bo
Brynes, Heather	97 Main St Apt 1B	Kesha	Flint, Laura	1 Thomas Circle	Cassie
Carpenter, David	12 North Street	Blue	Flood, Margaret	70 Monkton Road	Sable

Florucci, Michael	59 Monkton Road	Ono	Kingsley, Jason	55 Booth Woods	Jordi
Flynn, Erica	16 First Street	Drake	Kittredge, Seth	28 Thomas Circle	Drake
Fountain-Provost, T	99 South Water St	Millie	Klopfenstein, Joe	34 Main Street	Callie
Fountain-Provost, T	99 South Water St	Nanny	Knapp, Barbara	49 Booth Woods	Bugsy
Fountain-Provost, L	99 South Water St	Isabell	Koenig, Mark	58 South Water St	Cruze
Fountain-Provost, Tom	99 South Water St	Elise	LaBerge, Susan	19 Booth Woods	Candy
Freedner, Rebecca	95 South Water St	Roman	LaBerge, Susan	19 Booth Woods	Little Gy
Fritz, Jeff	76 Main Street	Ross	LaBerge, Susan	19 Booth Woods	Libby
Fritz, Jeff	76 Main Street	Chloe	LaBerge, Susan	19 Booth Woods	Molly
Fritz, Jeff	76 Main Street	Shelby	LaBerge, Susan	19 Booth Woods	Me Too
Fritz, Jeff	76 Main Street	Tatiana	LaBerge, Susan	19 Booth Woods	Teddy
Fuller, Robert	61 New Haven Rd	Dawn	LaBerge, Susan	19 Booth Woods	Jack
Fuller-Marsh, Patricia	11 Bowman Rd #107	Marley	LaBerge, Susan	19 Booth Woods	Allie
Gagnon, Anna	23 Booth Woods	Clover	LaFlam, Ben	174 Green Street	Meekah
Gaines, Mary	68 Main Street	Katie	LaFlam, Ben	174 Green Street	Porter
Gaines, Mary	68 Main Street	Liaka	Lapell, Lorrie	17 Hillside Acres	Brinkley
Gallant, Leona	50 Armory Lane	Lucy	Laro, Margaret	91 Main Street	Daisy
Gardner, Guy	20 South Maple St	Franco	LaRose, Doris	13 Walker Ave Apt 2	Maggie
Gebo, Cecile	114 Panton Road	Margie	Lawrence, Jane	81 West Main St	Lady Hope
Gebo, Christopher	37 Bowman Road	Molson	Lawrence, Kathi	81 West Main St	Abigail Jane
Gernander, James	24 Bowman Rd	Ranger	Leach, Eileen	72 Meigs Road	Baxter
Grant, Sherm	17 West Main Street	Charlie	Leach, Sarah	71 West Main Street	Lemon Drop
Grant, Sherm	17 West Main Street	Mae	LeBlanc, Robin	40 Bowman Road	Stella
Guinness, Amanda	16 Hillside Drive	Cooper	Leone, Stephen	191 South Maple St	Molly
Haggett, Shannon	10 Thomas Circle	Addison	Levinson, Justin	28 Booth Woods	Gigi
Halpin, Peter	7 Ice House Court	Kira	Lindblom, Danielle	91 Main Street	Mica
Hamel, Chris	104 Green Street	Leroy	Loven, Elizabeth	9 Battery Hill	Ike
Hamel, Chris	104 Green Street	MacKenzie	Loven, Elizabeth	9 Battery Hill	Paint
Hamel, Chris	104 Green Street	Sam	Lucia, Steve	21 Thomas Circle	Bella
Harris, Mary	12 North Street	Brandy	Luther, Jean	14 Thomas Circle	Maude
Hawley, Doug	3 Thornwood Lane	Ruby	Luther, Matthew	96 Main St Apt D	Willow
Hawley, Laurie	120 Panton Road	Jade	MacIntyre, Bruce	47 Main Street	Daisy
Hebert, Claude	53 New Haven Rd	Chance	MacIntyre, Megan	47 Main Street	Bocephus
Hebert, Claude	53 New Haven Rd	Chloe	Mahan, Larry	64 West Main St	Max
Hendrix, Shannon	277 Main Street	Moose	Mahrt, Amber	5 Second Street	Toby
Hoffman, Amy	164 Green Street	Darla	Mapel, Carol	119 Main Street	Buster
Hoffman, Candace	191 Green Street	Honey	Mardin, April	71 Monkton Road	Ruby
Hoffman, Steven	24 West Main St	Mocha	Mardin, April	71 Monkton Road	Max
Hoffman, Steven	24 West Main St	Smokey	Martel, Kathy	103 Main Street	Squirt
Huckabay, Lucie	78 South Water St	Sam	Mashak, Rebecca	14 Mountain View Ln	Biscuit
Huckabay, Lucie	78 South Water St	Willy	Mashak, Rebecca	14 Mountain View Ln	Rusty
Hunt, Robert	13 White Street	Biscuit	Massimo, Maurice	4 Booska Court	Ele
Hunt, Robert	13 White Street	Bailey	Mayo, Carla	29 East Street	Woodrow
Hunt, Robert	13 White Street	Lucy	McConnell, Amy	17 Maple Manor	Shiloh
Huppuch, Anna L	188 Green Street	David	McDuffee, Peter	10 School Street	Bella
Jackman, Myrle	36 Bowman Road	Cooper	McGrath, Peggy	8 Crescent Drive	Cooper
Jackson-Donnelly	8 Green Meadow Ac	Sophie	McGuire, Alexandria	27 Union Street	Thunderdog
Jarvis, Sandy	283 Main Street	Macey	McLean, Holly	20 Union Street	Paco
Jerome, Chris	13 Second Street	Remmy	McNeill, Jamie	49 South Maple St	Maggie
Jerome, Heather	202 South Maple St	Samson	Meador, Paulette	33 Booth Woods	Jake
Jerome, Heather	202 South Maple St	Maya	Meador, Paulette	33 Booth Woods	Maggie
Jewell, Laurel	12 Hillside Drive	Angel	Meador, Paulette	33 Booth Woods	Preston
Johnson, Bonnie	20 East Street	Katie	Meador, Paulette	33 Booth Woods	Tucker
Johnson, Bonnie	20 East Street	Zoe	Messenger, Ann	3 Ice House Court	Bailey
Johnson, Tiffany	22 Thomas Circle	Sierra	Messenger, Ann	3 Ice House Court	Drake
Jonas, Frederick	5 Ice House Court	Scruffy	Miller, Rebecca	10 Cataract Street	Athena
Jones, Julie	104 South Water St	Remy	Mitchell, Betsy	24 West Street	Sadie
Kilburn, Paula	9 Meadow Lane	Oskar	Morris, James	5 North Green St	Lidia
Killon, Bill	7 East Street	Delilah	Morse, Wendell	7 Courtney Drive	Mason
Kingsley, Jason	55 Booth Woods	Pepper	Morse, Wendell	7 Courtney Drive	Kirby

Mullin, Jason	3 Hopkins Road	Moby	Russell, Elaine	15 Courtney Drive	Logan
Murphy, Laurie	20 First Street	Georgia	Russell, Jason	28 Bowman Road	Beckett
Newton, Brent	70 Meigs Road	Ciele	Russell, Jennifer	9 New Haven Rd	Marley
Newton, Brent	70 Meigs Road	Timmy	Russett, Kimberlee	25 Booth Woods	Higgins
Newton, Brent	70 Meigs Road	Chloe	Safford, Michael	21 Booth Woods	Sienna
Newton, Brent	70 Meigs Road	Prada	Saltus, Jayne	16 Mtn View Lane	Sasha
Newton, Brent	70 Meigs Road	Armani	Samaritoni, Alice	126 Green Street	Lil' Lady
Newton, Brent	70 Meigs Road	Cocoa	Sawyer, Jesse	18 Mountain View Ln	Charlotte
Nill, Eddie	19 East Street	Panzer	Schoonmaker, Jaclyn	24 Thomas Circle	Teedo
Nill, Rene	19 East Street	Washu	Schoonmaker, William	24 Thomas Circle	Duncan
Nill, Rene	19 East Street	Muyo	Schoonmaker, William	24 Thomas Circle	Logan
Nill, Rene	19 East Street	Ryoko	Schrock, Devin	49 South Maple St	Kali
Nimblett, Nathan	54 North Street	Sophie	Schrock, Devin	49 South Maple St	Sophie
Nimblett, Nathan	54 North Street	Titan	Scott, Bonnie	80 Main Street	Klem
Nimblett, Renee	54 North Street	Sarge	Scott, Dianne	184 South Maple St	Gunther
Nolan, Jennifer	94 Main St Apt A	Quigley	Scribner, Leslie	21 Union Street	Liza
Northrop, Judy	3 Adele Drive	Scooter	Sestokas, Melanie	51 No Main Street	Laverne
Norton, Tom	2 Maple Manor	Cheyenne	Shugart, Jason	11 Bowman Rd	Cohen
Norton, Jr., Spence	4 Crescent Drive	Champ	Shugart, Jason	11 Bowman Rd	Maizie
O'Boyle-Palmer, Kim	42 East Street	Bode	Simons, Heather	35 School Street	Jeb
Olson, June	50 Armory Lane	Missy	Skeldon, Julia	13 Meadow Lane	Cookie
Osha, Brian	39 West Street	Roxi	Sleeper, Jeannette	125 Green Street	Duncan
Ouellette, Marcia	29 New Haven Rd	Brutus	Smith-Tucker, Diane	5 Elm Street	Grace
Ouellette, Randall	29 New Haven Rd	Bella	Spencer, Ann Marie	2 Ice House Court	Bella
Palin, Mary	3 Meadow Lane	Cooper	Spencer, Ann Marie	2 Ice House Court	General
Palin, Mary	3 Meadow Lane	Droopy	Stansberry, Mavis	19 First Street	Diesel
Paquin, Adam	40 Booth Woods	Tupper	Stever, Beth	12 Crosby Court	Ollie
Paquin, Stacy	114 Main Street	Tucker	Stever, Beth	12 Crosby Court	Rudy
Paradis, Mark	70 Green Street	Smokey	Stinchfield, Chris	25 Thomas Circle	Tank
Paradis, Mark	70 Green Street	Copper	Stone, Michael	24 Monkton Road	Princess
Peddle, Don	5 Meadowbrook Rd	Nellie	Strong, Stephanie	90 Comfort Hill	Cooper
Perry, Lynne	4 Meadowbrook Rd	Jake	Stroup, John	71 Green Street	Gus
Perry, Renny	4 Meadowbrook Rd	Addison	Swenor, Helen	97 Green Street	Lucy
Peryea, Billie-Jo	7 Third Street	Puddin	Taylor, Corri	31 Main Street	Ginger
Ploof, Jordan	24 South Maple St	Jake	Tembreull, Tracy	196 South Maple St	Ginny
Poquette, Linette	90 Comfort Hill	Carly	Terry, Jeffrey	29 Monkton Road	Sage
Poquette, Linette	90 Comfort Hill	Tobias	Therrien, Nicole	21 Sunset Drive	Mossy
Poquette, Linette	90 Comfort Hill	Beatris	Therrien, Susan	4 High Street	Jake
Poquette, Linette	90 Comfort Hill	Legend	Therrien, Susan	4 High Street	Jeter
Porter, Anthony	13 Main Street	Josie	Thomas, Cheryl	34 West Street	Lucky
Porter, Caitlin	36 South Maple St	Jax	Troville, Christine	10 Walker Ave Apt 10	Forrest
Posner, Jeanne	164 Green Street	Annie	Troy-Vowell, Mia	23 Mountain View Ln	Brooklyn
Prime, Patty	25 Victory Street	Emma	Troy-Vowell, Mia	23 Mountain View Ln	Axel
Quigley, Karen	10 Sunset Drive	Henry	Troy-Vowell, Mia	23 Mountain View Ln	Dixie
Quigley, Karen	10 Sunset Drive	Simon	Troy-Vowell, Whitney	23 Mountain View Ln	Olive
Quigley, Karen	10 Sunset Drive	Roxi	Troy-Vowell, Whitney	23 Mountain View Ln	Baxter
Quigley, Karen	10 Sunset Drive	Spencer	Tucker, Darrell	55 Main Street	Emma
Quigley, Karen	10 Sunset Drive	Victoria	Tucker, Darrell	55 Main Street	Strappah
Quigley, Michael	10 Sunset Drive	Bella	Tucker, Darrell	55 Main Street	Elvis
Ratkovits, Melissa	22 Sunset Drive	Goose	Wagner, Mary	14 Prospect St	Grizzly
Ratkovits, Steven	22 Sunset Drive	Boston	Walsh, Bill	82 Main Street	Ethan
Rheal, Rhonda	297 Main Street	Candy	Walsh, Bill	82 Main Street	Billy
Reck, Sandy	11 Maple Manor	Scout	Weeks, Earl	94 Main St Apt D	Fang
Reynolds, Karen	17 West Main Street	Lyla	Whalon, Nancy	4 Meadow Lane	Paws
Rivait, Susan	5 Union Street	Duke	Whalen, Nancy	4 Meadow Lane	Luna
Rivers, Sara	8 King Street	Molly	Winslow, Kira	85 South Water St	Willa
Rivers, Summer	206 Main St Apt 17	Mannie	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	38 Macdonough Dr	Lucian	Wyman, Matthew	3 Sunset Drive	Oscar
Roussin, Tom	38 Macdonough Dr	Kano			

CITY PAYROLL ACCOUNT
January 1, 2014 through December 31, 2014

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>	<u>WAGES</u>
Adreon, Ryan	Fire Department	\$307.00
Austin, Donny	Public Works Department - Temporary	\$349.20
Badger, John W., III	Fire Department	\$335.00
Barber, Mark	Police Department	\$26,027.96
Barrows, Carrie	Administration	\$275.00
Bean, Brice	Public Works Department - Temporary	\$349.20
Bearor, Christopher	Public Works Department	\$33,904.02
Bechtold, Jennifer	Sam Fishman Memorial Pool	\$3,032.25
Benton, William	Administration	\$1,600.00
Bertrand, Lowell	Administration	\$860.00
Birchmore, Jared	Sam Fishman Memorial Pool	\$783.75
Birchmore, Monica	Sam Fishman Memorial Pool	\$66.50
Bosworth, Keegan	Sam Fishman Memorial Pool	\$1,254.00
Bougor, Damien T.	Public Works Department - Temporary	\$113.49
Breur, James	Fire Department	\$753.00
Broughton, Lucille	Administration	\$349.20
Brown, William	Fire Department	\$171.00
Burbo, Joseph	Dog Warden	\$180.00
Burbo, Robert	Fire Department	\$691.00
Bushey, Camden C.	Public Works - Temporary	\$349.20
Casey, Liam	Fire Department	\$283.00
Castillo, Bradley	Sam Fishman Memorial Pool	\$4,367.00
Castillo, Christopher	Sam Fishman Memorial Pool	\$2,014.00
Champine, Leslie	Fire Department/Public Works Department - Temporary	\$251.16
Chaput Jr, Victor R.	Wastewater Treatment Plant	\$37,538.48
Charbonneau, Kevin	Fire Department	\$1,129.00
Collette, Michael	Fire Department	\$555.00
Comeau, Clara	Administration	\$460.00
Conwright, Andrea	Fire Department	\$1,055.00
Cook, Joshua	Sam Fishman Memorial Pool	\$2,567.39
Cook, Timothy	Administration	\$465.00
Crowley, Matthew	Public Works Department /Fire Department	\$42,513.25
Crowley, Patrick	Public Works Department /Fire Department	\$52,746.90
Currier, Daniel	Public Works Department	\$1,909.75
Currier, Trevor	Public Works Department - Temporary	\$485.95
Daniels, Michael	Fire Department/Administration	\$1,151.00
Delorme, Jeremiah	Public Works Department - Temporary	\$349.20
Delorme, Morgan	Public Works Department - Temporary	\$733.20
Devine, Joan	Administration	\$53,022.58
DiBiase, David	Fire Department	\$527.00
Dion, Christopher	Fire Department/Public Works Department - Temporary	\$752.00
Dion-Johnson, Caleb	Public Works Department - Temporary	\$968.88
Donnelly, Lynn	Administration	\$775.00
Dugan, John	Fire Department	\$659.00
Fairbanks, Jori	Police Department	\$25,359.75
Farrell, Jason	Administration	\$915.00

CITY PAYROLL ACCOUNT
January 1, 2014 through December 31, 2014

Fortune, Jeffrey	Fire Department	\$203.00
Fraley, Matthew	Fire Department	\$1,129.00
Fraser, Brian	Fire Department	\$777.00
Gadue, Matthew	Fire Department	\$233.50
Garon, Peter	Administration	\$465.00
Gebo, Christopher	Fire Department	\$740.00
Gebo, Zachary	Fire Department	\$717.25
Goodrich, Kyle	Police Department	\$6,280.00
Grant, Jordan	Public Works Department	\$11,275.25
Greenslet, Patrick	Police Department	\$58,712.50
Haas, Jennifer	Sam Fishman Memorial Pool	\$150.00
Haggett, Shannon	Administration	\$465.00
Hawley, Melvin	Administration	\$83,358.72
Johnson, Charles	Sam Fishman Memorial Pool	\$1,743.00
Johnson, Rebecca	Sam Fishman Memorial Pool	\$2,791.46
Karki, Sandy	Fire Department	\$518.00
Kelly, Jeremy	Fire Department	\$196.75
Kingsley, Jennifer	Sam Fishman Memorial Pool	\$3,450.00
Kingsley, Kyle	Sam Fishman Memorial Pool	\$1,192.25
Kittredge, Morgan	Administration	\$465.00
Klopfenstein, Joseph	Administration	\$750.00
LaFleche, Jacob T.	Public Works Department - Temporary	\$349.20
LaFleche, Nicholas H.	Public Works Department - Temporary	\$349.20
Lanning, William	Fire Department	\$154.25
Larrow, Alexandra	Administration	\$518.75
Larrow, James	Public Works Department/Fire Department	\$59,565.10
Lawrence, Shane E.	Public Works Department - Temporary	\$349.20
Lumbra, Cory	Fire Department	\$985.00
Lumbra, Reid	Fire Department	\$955.00
Lumbra, Ross	Fire Department	\$183.00
McDurfee, Peter	Public Works Department	\$6,543.00
McGuire, Alexandria	Administration	\$885.00
McKirryher, Christopher	Fire Department	\$275.00
Merkel, George	Police Department	\$59,840.76
Mullin, Silas	Sam Fishman Memorial Pool	\$1,410.75
Nevins, Brittany	Sam Fishman Memorial Pool	\$220.50
Newton, Brent	Police Department	\$63,933.60
O'Connor, Grady	Public Works Department - Temporary	\$522.34
O'Neill, Adam	Police Department	\$45,595.28
Oulette, Jacob	Police Department	\$30,482.13
Ouellette, Jason	Police Department	\$51,893.73
Ouellette, Randall	Administration	\$775.00
Paquin, Erin	Fire Department	\$161.91
Parker, Devin	Public Works Department - Temporary	\$349.20
Peabody, George	Administration	\$450.00
Perry, Renny	Administration	\$750.00
Phillips, Will	Public Works Department - Temporary	\$349.20

CITY PAYROLL ACCOUNT
January 1, 2014 through December 31, 2014

Poquette, William	Administration	\$200.00
Porter, Tawnee	Fire Department	\$147.00
Quigley, Karen	Administration	\$200.00
Rakowski, Brent	Administration	\$435.00
Raphael, Stacy	Administration	\$420.00
Rapoport, Steven	Administration	\$465.00
Raymond, Dylan	Public Works Department - Temporary	\$340.47
Rey, Rebecca	Administration	\$450.00
Safford III, Michael	Public Works Department - Temporary	\$349.20
Sausville, Samara	Sam Fishman Memorial Pool	\$665.00
Sawyer, Jesse	Public Works Department - Temporary	\$340.47
Sheehan, Ryan	Fire Department	\$363.00
Sickles, Joshua	Public Works Department - Temporary	\$349.20
Stearns, Allyson	Sam Fishman Memorial Pool	\$2,517.50
Stinchfield, Christina	Sam Fishman Memorial Pool	\$3,192.02
Stinchfield, Luke	Sam Fishman Memorial Pool	\$1,434.50
Sullivan, Joseph	Sewer Department	\$42,745.00
Tierney, Henry Jr.	Fire Department	\$572.00
Todd, Linda	Administration	\$349.20
Turpin, Sheila	Fire Department	\$1,573.00
Wager, William	Police Department	\$15,267.55
Wagner, Mary	Administration	\$174.60
Winslow, Michael	Administration	\$465.00
Worley, Robert	Police Department	\$3,960.82
Wright, Melissa	Administration	\$33,372.66
TOTAL		<u>\$919,111.23</u>

**STATEMENT OF TAXES LEVIED AND RAISED
JULY 1, 2013 TO JUNE 30, 2014**

Real Estate	\$218,431,734 at 1%	\$	2,184,317.34
Homestead Values	\$118,605,100 at 1%	\$	1,186,051.00
Non-residential Values	\$99,202,205 at 1%	\$	992,022.05

Taxes Levied

City Tax	\$2,184,317.34 at \$ 0.6378	\$	1,393,146.88
School Tax/Homestead Ed	\$1,186,051.00 at \$ 1.2622	\$	1,497,033.70
School Tax/Non-residential Ed	\$992,022.05 at \$ 1.3769	\$	1,365,915.25
Late HS-122 Penalty		\$	2,532.68
		\$	<u>4,258,628.51</u>

Taxes Raised

Property Taxes Collected by June 30, 2014		\$	4,210,392.40
Held by Delinquent Collector July 1, 2014		\$	<u>48,236.11</u>
		\$	4,258,628.51

ABSTRACT OF THE 2013 GRAND LIST

<u>Category</u>	<u>Entries</u>		<u>Assessed Value</u>
Residential I	724	\$	149,337,900
Residential II	3	\$	1,287,800
Mobile Homes - Unlanded	73	\$	2,558,700
Mobile Homes - Landed	9	\$	1,043,700
Commercial	73	\$	27,043,900
Commercial Apts	15	\$	8,717,600
Industrial Plants	5	\$	8,787,600
Utilities - Electric	2	\$	15,910,400
Other	1	\$	1,229,200
Miscellaneous	<u>34</u>	\$	<u>3,365,800</u>
Sub Total	939	\$	219,282,600
Cable - Education Tax Only	1	\$	<u>203,387</u>
		\$	219,485,987
Veterans' Exemptions	9	\$	(360,000)
Grandfathered Exemption	1	\$	(250,000)
Voter Approved Exemption	1	\$	(197,100)
Current Use Exemptions	2	\$	<u>(247,153)</u>
Total Municipal Grand List		\$	218,431,734

DELINQUENT PROPERTY TAXES
June 30, 2014

2010

Larrow, Adam and Tonya Larrow	Confidential *
Swenor, Judson Jr.	Confidential *

2011

Flynn, Timothy and Erica	Confidential **
Larrow, Adam and Tonya Larrow	Confidential *
Peryea, Billie-Jo	Confidential *
Swenor, Judson Jr.	Confidential *
Taylor, Gary and Francine	Confidential *

2012

Flynn, Timothy and Erica	Confidential
Larrow, Adam and Tonya Larrow	Confidential *
Norton, Julie Ann	Confidential
Peryea, Billie-Jo	Confidential *
Sheehan, Debbi	Confidential *
Swenor, Judson Jr.	Confidential *
Taylor, Gary and Francine	Confidential *

* Paid in full since June 30, 2014

** Paid in part since June 30, 2014

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 Property Taxes All Years

\$ 64,259.64

DELINQUENT PROPERTY TAXES

June 30, 2014

2013

253 Main St LLC	\$ 1,261.16	*
Ask Joseph L and Kerry L	Confidential	**
Badger, Brenda	Confidential	
Barrows, Wayne and Diane	Confidential	
Bowen, David T	Confidential	*
Briarwood LLC	\$ 19,558.68	*
Cole, Roderick	\$ 453.30	*
Deyette, Robert P and Francie M	Confidential	**
Flynn, Timothy and Erica	Confidential	
Funk, Trustee Janet O	Confidential	*
Hallock, June L	Confidential	
Jerry, Michael Sr	Confidential	*
Larrow, Adam	Confidential	*
McCarthy, James	Confidential	*
Monty, Peter	Confidential	
Norton, Julie Ann	Confidential	
Peryea, Billie-Jo	Confidential	*
Porro, Vincent	Confidential	*
Safford, Michael and Marilyn	Confidential	*
Secretary of Housing	\$ 15.43	*
Sheehan, Debbi L	Confidential	*
Sinclair, Michael J	Confidential	*
Springthorpe, William John	Confidential	*
St. Cyr, Rose Life Estate	Confidential	**
Swenor, Judson F Jr	Confidential	*
Taylor, Gary and Francine	Confidential	*
Vincent, Wyatt and Christine	Confidential	*
Walter, Estate of Edna	Confidential	*
Williams, Morris and Pamela	Confidential	**
Delinquent Property Taxes - 2013	\$ 48,236.11	

* Paid in full since June 30, 2014

** Paid in part since June 30, 2014

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, 2014

253 Main Street, LLC	\$	1,155.77	
Addison County Community Trust	\$	594.58	*
Amblo, James E	\$	388.50	*
Ambrose, Richard and Heidi Ambrose	\$	325.95	
Angier, Justin P and Brigittel Husk	\$	196.94	**
Barrows, Wayne and Diane	\$	631.31	**
Bassett, Justin and Heidi Rumble	\$	498.83	**
Benedict, Paul and Nancy Whalon	\$	408.19	
Bodette, Kelly A	\$	1,289.52	**
Bodington, Stacie L	\$	408.19	
Botala, Scott Sr. and Jacqueline	\$	455.90	**
Bowen, David T	\$	8.43	
Boyce, Kevin and Kimm Lathrop	\$	97.12	*
Bryant, Stephen and Jamie	\$	418.00	*
Buskey, Timothy and Barbara	\$	102.55	*
Cameron, Blake and Ithia Ifill	\$	8.43	*
Casey, Timothy and Melissa	\$	97.12	*
Chaput, Victor and Melanie	\$	1,473.21	**
Citi Mortgage, Inc.	\$	2.63	*
Coburn, John and Rebecca	\$	8.43	*
Coburn, Kevin and Katharine	\$	8.43	*
Cousino, Guy and Pamela	\$	301.88	**
Crowningshield, Amy B	\$	198.62	*
Danyow, Penny J	\$	1,113.01	
Deyette, Robert and Francie	\$	622.18	
Duggento, Andrew and Nina	\$	97.12	
Fountain-Provost, Linda and Thomas	\$	8.15	*
Gagnon, Matthew and Anna	\$	9.87	*
Gardner, George R.	\$	97.12	*
Glynn, Paul and Valerie	\$	1,378.13	**
Greene, Angela	\$	97.12	*
Guinness, Amanda M and Lisa K	\$	97.12	
Hamel, Christopher	\$	656.68	
Hawkins, Kenneth and Rachel	\$	1,192.95	**
Hayden, Cheryl L	\$	208.53	*
Hebert, Maurice and Jane	\$	342.65	
Hobbs Jr, Wayne R	\$	8.43	*
Huizenga, Ian and Gordana	\$	8.43	*
Kilburn, Shawn and Rebecca	\$	292.90	*
Kosht, Aaron S	\$	198.18	*
LaBerge, Claude and Bernadette	\$	97.12	*

LaMothe, Scott and Ann-Marie Vannucci	\$	9.62	*
Leavitt, John and Erin Sultaire	\$	101.24	*
Lopinto, Frank and Mary	\$	200.05	
Marshall, Tina and Christopher Marshall	\$	251.88	*
Micawber, LLC	\$	2,041.63	**
Morse, Wendell	\$	8.43	
O'Donnell, April	\$	150.56	*
Ouellette, Marcia and Randall	\$	863.62	*
Paquin, Adam and Tina Morcombe	\$	97.12	*
Pecott, Heidi J	\$	301.88	*
Piper, Nicholas and Koreen	\$	878.13	
Racine, Kevin and Aleta Racine	\$	598.65	
Reck, Christopher and Sandra	\$	97.12	*
Richardson, Douglas	\$	97.12	*
Ringer, Patrick Jr. and Melanie Bryant-Kelsey	\$	250.00	*
Roy (Bryant), Barbara A	\$	844.37	
Sabick, Christopher and Jessica	\$	198.18	*
Saltus, Thomas and Jayne	\$	301.88	*
Sawyer, Stephen and Margaret Shadroui	\$	8.43	*
Scribner, Travis and Leslie	\$	97.12	*
Seymour, Jonnean and Wanda	\$	531.31	**
Sheehan, Debbi L	\$	112.28	
St. Cyr, Chester and Laurie	\$	105.92	*
St. Cyr Life Estate, Rose	\$	301.88	
Stevens, Peter and Pamela	\$	8.43	*
Stillwell, Rachel	\$	101.24	*
Stinchfield, Christopher and Felicia	\$	94.37	
Swenor, Judson Jr.	\$	986.99	*
Taylor, Gary and Francine	\$	1,378.13	*
Tetreault, John and Deanna	\$	1,378.13	
Therrien, Douglas and Sharon	\$	408.19	*
Tierney, Henry Jr.	\$	745.51	*
Tucker, Darrell and Vicky	\$	3,700.73	*
Vishnevsky, Sandra	\$	107.32	*
Wales, Ramon and Sarah Stearns	\$	301.88	*
Williams, Morris and Pamela	\$	301.88	
Workman, Andrew and Becky	\$	97.12	*
Wyman, Matthew and Jennifer	\$	543.50	
Total	\$	33,050.29	

* Paid in full since June 30, 2014

** Paid in part since June 30, 2014

Amount owed includes penalty and accrued interest.

CITY OF VERGENNES, VERMONT
 AUDIT REPORT AND FINANCIAL STATEMENTS
 JUNE 30, 2014
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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

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

The City treats the Sewer Fund as a Special Revenue Fund rather than as 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, or the changes in financial position or the budget comparison for the General Fund for the year then ended.

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. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 11, 2014 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 11, 2014

CITY OF VERGENNES, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

EXHIBIT A

	Major Funds							Total Governmental Funds
	General Fund	Sewer Fund	Co-op Agreement Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Police Station Fund	
ASSETS								
Cash and investments	\$ 261,335	\$ 0	\$ 39,373	\$ 356,899	\$ 0	\$ 219,871	\$ 0	\$ 626,432
Receivables								
Property taxes	77,665	0	0	0	0	0	0	0
Grant receivable	39,726	0	0	0	0	0	0	0
Sewer	0	58,604	0	0	0	0	0	0
Other	12,192	0	0	0	0	0	0	0
Note receivable	0	0	0	0	0	0	0	9,364
Due from other funds	0	111,034	0	0	61,932	0	0	41,624
Community development loans, net	0	0	0	0	774,690	0	0	0
Total assets	\$ 390,918	\$ 169,638	\$ 39,373	\$ 356,899	\$ 836,622	\$ 219,871	\$ 0	\$ 677,420
								\$ 1,503,910
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ 10,657	\$ 6,352	\$ 23,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,955
Unearned revenue	0	0	0	0	0	0	0	16,931
Due to other funds	208,778	0	5,812	0	0	0	0	0
Total liabilities	219,435	6,352	28,836	0	0	0	0	28,886
								\$ 51,988
								16,931
								214,590
								283,509
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue, property taxes	22,055	0	0	0	0	0	0	9,364
Unavailable revenue, loans	0	0	0	0	774,690	0	0	0
								774,690
								806,109
FUND BALANCES								
Reserved for fiscal year 2015	118,000	0	0	0	0	0	0	0
Reserved for Special Revenue Funds	0	163,286	10,537	356,899	61,932	0	0	314,672
Reserved for Permanent Fund	0	0	0	0	0	219,871	0	0
Reserved for Capital Project Funds	0	0	0	0	0	0	0	324,498
Unreserved	31,428	0	0	0	0	0	0	0
Total fund balances	149,428	163,286	10,537	356,899	61,932	219,871	0	639,170
								\$ 1,601,123
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 390,918	\$ 169,638	\$ 39,373	\$ 356,899	\$ 836,622	\$ 219,871	\$ 0	\$ 677,420
								\$ 2,690,741

CITY OF VERGENNES, VERMONT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

EXHIBIT B

	Major Funds								Total Governmental Funds
	General	Sewer Fund	Co-op Agreement Fund	Watershed Fund	Community Development Fund	Police Station Fund	Ray E. Davison Fund	Other Governmental Funds	
REVENUES	\$ 1,424,158	0	0	0	0	0	0	0	\$ 1,424,158
Property taxes	18,961	0	0	0	0	0	0	74,331	93,292
Licenses, fees and permits	369,535	0	0	0	0	0	0	190,954	560,489
Intergovernmental	16,330	590,460	0	0	0	0	0	106,700	713,490
Charges for services	99,765	10,029	0	0	0	0	0	0	109,794
Fines and forfeits	19,195	0	0	9,076	0	0	26,019	1,698	55,988
Investment income	17,677	78,722	0	0	14,415	1,800	0	4,475	117,089
Miscellaneous	1,965,621	679,211	0	9,076	14,415	1,800	26,019	378,158	3,074,300
Total revenues									
EXPENDITURES									
Current Expenditures	441,578	0	0	0	0	0	0	214	441,792
General government	637,261	0	0	0	0	0	0	94,874	732,135
Public safety	644,141	0	0	0	0	0	0	0	644,141
Public works	0	0	0	0	0	0	0	93,596	93,596
Culture and recreation	51,156	0	0	0	0	0	0	0	51,156
Community services	0	341,426	0	0	0	0	0	420	341,846
Wastewater	0	0	0	0	0	0	0	57,483	57,483
Recycling	0	0	0	0	0	0	0	0	0
Debt Service	64,361	123,403	0	0	0	0	0	15,000	202,764
Principal	3,956	0	0	0	0	0	0	40,853	44,809
Interest	190,138	0	0	0	0	1,451,800	0	105,220	1,747,158
Capital outlay	2,032,591	464,829	0	0	0	1,451,800	0	407,660	4,356,880
Total expenditures	(66,970)	214,382	0	9,076	14,415	(1,450,000)	26,019	(29,502)	(1,282,580)
EXCESS REVENUES (EXPENDITURES)									
OTHER FINANCING SOURCES (USES)	35,000	0	0	0	0	0	0	0	35,000
Proceeds of equipment loan	0	0	0	0	0	1,450,000	0	0	1,450,000
Bond proceeds	70,000	0	0	0	0	0	0	180,250	250,250
Transfers in	(75,750)	(162,500)	0	(6,000)	0	0	0	(6,000)	(250,250)
Transfers out	29,250	(162,500)	0	(6,000)	0	1,450,000	0	174,250	1,485,000
Total other financing sources (uses)	(37,720)	51,882	0	3,076	14,415	0	26,019	144,748	202,420
NET CHANGE IN FUND BALANCES	187,148	111,404	10,537	353,823	47,517	0	193,852	494,422	1,398,703
FUND BALANCES - July 1, 2013	\$ 149,428	\$ 163,286	\$ 10,537	\$ 356,899	\$ 61,932	\$ 0	\$ 219,871	\$ 639,170	\$ 1,601,123

CITY OF VERGENNES, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2014

EXHIBIT C

	<u>Original and final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property taxes	\$ 1,396,142	\$ 1,424,158	\$ 28,016
Licenses and permits	9,225	18,961	9,736
Intergovernmental	128,800	369,535	240,735
Charges for services	17,500	16,330	(1,170)
Fines and forfeits	80,000	99,765	19,765
Investment income	20,000	19,195	(805)
Miscellaneous	3,440	17,677	14,237
Total revenues	<u>1,655,107</u>	<u>1,965,621</u>	<u>310,514</u>
EXPENDITURES			
Current Expenditures			
General government	440,596	441,578	(982)
Public safety grants	0	79,650	(79,650)
Public safety	553,600	557,611	(4,011)
Public works	690,500	644,141	46,359
Community services	51,921	51,156	765
Debt service			
Principal	43,784	64,361	(20,577)
Interest	3,956	3,956	0
Capital outlay	0	190,138	(190,138)
Total expenditures	<u>1,784,357</u>	<u>2,032,591</u>	<u>(248,234)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(129,250)</u>	<u>(66,970)</u>	<u>62,280</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of equipment loan	0	35,000	35,000
Transfer from other funds	70,000	70,000	0
Transfer to other funds	(75,750)	(75,750)	0
Total other financing sources (uses)	<u>(5,750)</u>	<u>29,250</u>	<u>35,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (135,000)</u>	<u>(37,720)</u>	<u>\$ 97,280</u>
FUND BALANCE - JULY 1, 2013		<u>187,148</u>	
FUND BALANCE - JUNE 30, 2014		<u>\$ 149,428</u>	

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 63. Therefore, government-wide financial statements that include accounting for capital assets, lease payables, notes payable and fund balance categories are not included in the financial statements.

The Governmental Accounting Standards Board (GASB) unanimously approved Statements No. 34 and No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- 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 prepared using full accrual accounting for all of the City's activities.

- A change in the fund financial statements to focus on the major funds.

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.

The City did not implement 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.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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, Co-op Agreement Fund, Watershed Recreation Reserve Fund, Community Development Fund, Ray E. Davison Fund and Police Station 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.

Co-op Agreement Fund is used to account for the Vergennes Hydroelectric Project located on Otter Creek in the City of Vergennes.

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

Water Tower Fund is used for capital improvements of City-owned facilities or for the purpose of economic development.

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.

Police Station Fund is used to account for the proceeds of the bond and for the construction of the police station.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

In July of 2013, the City implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, which reports a separate section for deferred inflows of resources in the Town’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 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).

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 and fund liabilities of the governmental fund that will pay 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 \$275,828 were insured by FDIC.

Investments

Credit Risk – investments. The District 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, 2014

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

Investments at June 30, 2014 are as follows:

Investments	Maturities	Fair Value	Cost
Certificate of Deposits	8/24/16-9/28/2022	\$ 354,576	\$ 349,000
Municipal Bonds	3/1/2019-1/1/2040	913,031	920,000
FNMA	10/1/2041	712	968
Cash		76,522	76,522
		<u>\$ 1,344,841</u>	<u>\$ 1,346,490</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, 2014 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 0	\$ 208,778
Special Revenue Funds -		
Sewer Fund	111,034	0
Co-op Agreement Fund	0	5,812
Community Development Fund	61,932	0
Other Special Revenue Funds	41,624	0
Total Special Revenue Funds	<u>214,590</u>	<u>5,812</u>
Total	<u>\$ 214,590</u>	<u>\$ 214,590</u>

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2014 are as follows:

		Transfers From				
		General	Sewer	Watershed	Other Governmental	Totals
Transfer to	Other Governmental Funds	<u>\$ 75,750</u>	<u>\$ 162,500</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 250,250</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, 2014

NOTE 5 - NOTE RECEIVABLES

Community Development 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 \$14,202 promissory note made to Shear Cuts. 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 \$39,305 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 Development 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, 2013 was \$9,364.

NOTE 6 – UNAVAILABLE REVENUE

Unavailable revenue in the General Fund consists of \$22,055 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 \$784,054 of loans receivable.

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 7 - LONG TERM LIABILITIES

Long-term liabilities at June 30, 2014 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.	\$	30,000
Vermont Municipal Bond Bank, interest at 0%, maturing November 1, 2022, principal payments of \$123,403 due annually beginning November 1, 2003.		1,110,627
State of Vermont Treasurer, interest at 2%, five annual payments of \$19,275, maturing December 2017, secured by dump truck.		77,100
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.		28,000
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.		1,450,000
Total bonds and notes payable		<u>3,095,727</u>
Compensated absences		<u>35,115</u>
Total long-term liabilities	\$	<u><u>3,130,842</u></u>

Interest paid on long-term liabilities for the year ended June 30, 2014 was \$44,809.

Maturities for long-term debt are as follows:

	Principal	Interest	Totals
2015	\$ 237,178	\$ 63,120	\$ 300,298
2016	277,178	59,344	336,522
2017	262,178	55,320	317,498
2018	262,178	51,404	313,582
2019	235,903	47,437	283,340
2020-2024	1,016,112	184,905	1,201,017
2025-2029	442,500	94,316	536,816
2030-2034	362,500	31,267	393,767
Totals	<u>\$ 3,095,727</u>	<u>\$ 587,113</u>	<u>\$ 3,682,840</u>

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 7 - LONG TERM LIABILITIES (Continued)

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

	Balance June 30, 2013	Additions	Payments	Balance June 30, 2014	Due in One Year
Bonds and notes payable:					
Bonds payable	\$ 1,679,030	\$ 0	\$ (138,403)	\$ 1,540,627	\$ 138,403
Notes payable - Merchants Bank	0	1,450,000	0	1,450,000	72,500
Notes payable - State of Vermont	96,375	35,000	(26,275)	105,100	26,275
Notes payable - Municipal Fund	19,500	0	(19,500)	0	0
Notes payable - Baystone Financial	18,586	0	(18,586)	0	0
Total bond and notes payable	<u>1,813,491</u>	<u>1,485,000</u>	<u>(202,764)</u>	<u>3,095,727</u>	<u>237,178</u>
Other liabilities:					
Accrued compensated absences	25,590	12,604	(3,079)	35,115	0
Total long-term liabilities	<u>\$ 1,839,081</u>	<u>\$ 1,497,604</u>	<u>\$ (205,843)</u>	<u>\$ 3,130,842</u>	<u>\$ 237,178</u>

NOTE 8 - BUDGETED DEFICIT

The City elected to budget expenditures in excess of revenues by \$135,000 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, 2014, expenditures exceeded appropriations in the General Fund by \$248,234. 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, 2014

NOTE 10 - RESERVED FUND BALANCES

Fund balances are reserved as follows:

General Fund

Reserved for fiscal year 2015 expenditures \$ 118,000

Sewer Fund

163,286

Co-op Agreement Fund

10,537

Watershed Fund

356,899

Community Development Fund

61,932

Ray E. Davison Fund

219,871

Other Governmental Funds

Special Revenue Funds

Recycling fund 3,483

Fire fund 11,536

Fire truck replacement fund 10,823

Pumphouse restoration fund 436

Swimming pool fund 942

Tree fund 2,267

Lister education fund 3,085

Reappraisal fund 47,403

Land records restoration fees fund 22,940

Land records computerization fund 37,120

Vergennes recreation events fund 5,855

Donnelly fund 21,164

Recreation facilities maintenance fund 4,304

Water tower fund 134,562

Vergennes burying ground fund 8,170

Junior Fishing Derby fund 582

Total special revenue funds 314,672

Capital Project Funds

West Main/Route 22A fund 62,527

Toddler playground fund 18,613

Biosolids fund 151,497

Sewer line replacement fund 20,811

Sewer capital improvement fund 71,050

Total capital project funds 324,498

Total reserved fund balances \$ 1,569,695

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 11 - RESERVED FUND BALANCES (continued)

Ray E. Davison fund balance at June 30, 2014 was \$219,871. 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 \$21,401 funds available to be spent at June 30, 2014.

NOTE 12 – PROPERTY TAXES

The City levies its property tax based upon the assessed value as of April 1, for all real and personal property, with exemptions to qualifying veterans and excludes assessments on municipal, school and church properties. 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 2014 was:

	<u>Residential</u>	<u>Non-Residential</u>
General Fund	\$ 0.6378	\$ 0.6378
School	1.2622	1.3769
Total Tax Rate	<u>\$ 1.9000</u>	<u>\$ 2.0147</u>

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 4.625% of gross pay and employer contributions are 5.125% of gross pay. Of the City's total payroll of \$905,822, \$778,976 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, 2014 were \$75,950, for the year ended June 30, 2013 were \$71,563 and for the year ended June 30, 2012 were \$67,290.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 2014 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, 2014 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, 2014, GMP had deposited \$158,000 and the balance of the account was \$39,373 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 commercial insurance coverage 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 commercial coverage in any of the past three fiscal years.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 16 - LEASE AGREEMENT

The City has three equipment leases. The lease expense for 2014 was \$5,270. The remaining lease payments are as follows:

2015	\$	6,300
2016		4,800
2017		3,100
2018		2,600
2019		<u>2,600</u>
Total	\$	<u>19,400</u>

NOTE 17 – BUDGETARY COMPARISON SCHEDULES

The City is not legally required to adopt budgets for the Sewer Fund, Watershed Recreation Reserve 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 11, 2014, 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, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes			
Property taxes	\$ 1,386,142	\$ 1,405,441	\$ 19,299
Delinquent interest	10,000	18,717	8,717
Total property taxes	<u>1,396,142</u>	<u>1,424,158</u>	<u>28,016</u>
Licenses and Permits			
Liquor licenses	1,200	1,455	255
Dog licenses	2,000	2,862	862
Other permits	2,025	2,567	542
Zoning	4,000	12,077	8,077
Total licenses and permits	<u>9,225</u>	<u>18,961</u>	<u>9,736</u>
Intergovernmental			
Highway state aid	60,000	59,464	(536)
Payment in lieu of taxes	63,500	63,852	352
Education tax service fee	5,300	5,705	405
Public works grant	0	5,112	5,112
COPS grant	0	36,491	36,491
Police grants	0	168,970	168,970
WomenSafe	0	17,578	17,578
Forfeiture	0	10,132	10,132
Downtown streetscape	0	2,231	2,231
Total intergovernmental	<u>128,800</u>	<u>369,535</u>	<u>240,735</u>
Charges for Services			
Clerk's fees	<u>17,500</u>	<u>16,330</u>	<u>(1,170)</u>
Fines and Forfeitures			
Traffic fines - local	<u>80,000</u>	<u>99,765</u>	<u>19,765</u>
Miscellaneous Income			
Interest	20,000	19,195	(805)
Act 60 listers	940	950	10
Current use hold harmless	1,500	1,541	41
Other miscellaneous income	1,000	15,186	14,186
Total miscellaneous income	<u>23,440</u>	<u>36,872</u>	<u>13,432</u>
Total revenues	<u>1,655,107</u>	<u>1,965,621</u>	<u>310,514</u>

CITY OF VERGENNES, VERMONT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Current Expenditures			
General Government			
Assessments and Taxes			
ACEDC	3,000	3,000	0
Firefighters wages	4,000	6,036	(2,036)
County tax	8,500	8,937	(437)
Regional planning	2,553	2,553	0
Unemployment	2,500	0	2,500
VLCT dues	3,415	3,415	0
Downtown streetscape	0	2,231	(2,231)
Forfeiture fund	0	10,132	(10,132)
Vergennes partnership	7,500	7,500	0
Total assessments and taxes	31,468	43,804	(12,336)
City administration			
Salaries	173,956	168,750	5,206
Mayor/Aldermen's stipend	6,400	6,150	250
Lister's stipend	2,300	2,300	0
Auditor's stipend	225	150	75
Dog warden	200	676	(476)
Annual report	750	486	264
Planning commission-DRB	7,200	6,570	630
Employee benefits	67,650	63,732	3,918
Insurance	14,600	14,856	(256)
Expenses/training/dues	3,100	1,470	1,630
Telephone	2,400	2,302	98
Website	200	200	0
Heat	8,580	8,320	260
Electricity	7,500	5,559	1,941
Miscellaneous	1,250	1,242	8
Building maintenance	7,500	7,491	9
Supplies/maintenance	10,000	9,061	939
Election/City meetings	2,000	2,065	(65)
Attorney fees	3,000	2,313	687
Advertising	1,300	934	366
Audit fee	13,000	13,000	0
Information technology	24,000	21,042	2,958
Appraisal consultant fee	1,000	650	350
Miscellaneous	0	6,530	(6,530)
Total city administration	358,111	345,849	12,262

CITY OF VERGENNES, VERMONT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous Appropriations			
Bixby Memorial Free Library	44,017	44,017	0
Parks and recreation	5,000	5,908	(908)
Vergennes Day	2,000	2,000	0
Total miscellaneous appropriations	<u>51,017</u>	<u>51,925</u>	<u>(908)</u>
Total general government	<u>440,596</u>	<u>441,578</u>	<u>(982)</u>
 Public Safety grants			
COPS grant expenditures	0	36,491	(36,491)
WomenSafe grant expenditures	0	17,578	(17,578)
Police grant expenditures	0	25,581	(25,581)
Total public safety grants	<u>0</u>	<u>79,650</u>	<u>(79,650)</u>
 Public Safety			
Salaries	296,500	302,175	(5,675)
Employee benefits	141,300	138,056	3,244
Insurance	38,800	36,062	2,738
Expenses/training/dues	3,500	3,141	359
Uniforms	9,000	8,403	597
Office supplies/equipment	7,500	8,678	(1,178)
Telephone	1,800	5,351	(3,551)
Operation/gasoline	24,000	23,617	383
Information technology	8,000	9,048	(1,048)
Vehicle maintenance	10,000	8,855	1,145
Vehicle insurance	2,500	2,534	(34)
Building maintenance	600	2,270	(1,670)
Utilities	4,600	5,840	(1,240)
Miscellaneous	1,000	1,482	(482)
Radio	4,500	2,099	2,401
Total public safety	<u>553,600</u>	<u>557,611</u>	<u>(4,011)</u>
 Public Works			
Salaries	228,500	215,116	13,384
Employee benefits	122,100	111,808	10,292
Insurance	3,450	3,730	(280)
Expense/training/dues	1,000	1,273	(273)
Uniforms	1,500	2,013	(513)
Telephone	850	827	23

CITY OF VERGENNES, VERMONT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Trash receptacles	7,500	9,032	(1,532)
Heat	3,300	2,880	420
Electricity	4,500	4,736	(236)
Gas and oil	20,000	18,826	1,174
Vehicle insurance	3,600	3,903	(303)
Equipment	0	5,112	(5,112)
Maintenance/repair	27,500	24,746	2,754
Equipment maintenance	4,000	6,762	(2,762)
Signs	5,000	3,122	1,878
Parking lines	3,500	1,620	1,880
Street lights	27,000	30,379	(3,379)
Shop supplies/equipment	4,000	5,523	(1,523)
Storm system/culverts/ditches	50,000	55,446	(5,446)
Highway improvements	100,000	79,172	20,828
Sidewalks and curbs	10,000	11,008	(1,008)
Winter maintenance	50,000	41,924	8,076
Winter equipment rental	10,000	1,980	8,020
Miscellaneous	3,200	3,203	(3)
Total public works	<u>690,500</u>	<u>644,141</u>	<u>46,359</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
Vermont Adult Learning	890	890	0
Women in Crisis	3,000	3,000	0
Addison County Transit Resources	7,302	7,302	0
Agency on Aging	2,500	2,500	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	12,940	12,175	765
Total community services	<u>51,921</u>	<u>51,156</u>	<u>765</u>

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Debt Service			
Principal	43,784	64,361	(20,577)
Interest	3,956	3,956	0
Total debt service	<u>47,740</u>	<u>68,317</u>	<u>(20,577)</u>
Capital Outlay			
Public works vehicle	0	46,750	(46,750)
Police equipment	0	143,388	(143,388)
Total capital outlay	<u>0</u>	<u>190,138</u>	<u>(190,138)</u>
Total expenditures	<u>1,784,357</u>	<u>2,032,591</u>	<u>(248,234)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(129,250)</u>	<u>(66,970)</u>	<u>62,280</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of equipment loan	0	35,000	35,000
Transfers in	70,000	70,000	0
Transfers out	(75,750)	(75,750)	0
Total other financing sources (uses)	<u>(5,750)</u>	<u>29,250</u>	<u>35,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (135,000)</u>	<u>(37,720)</u>	<u>\$ 97,280</u>
FUND BALANCE - JULY 1, 2013		<u>187,148</u>	
FUND BALANCE - JUNE 30, 2014		<u>\$ 149,428</u>	

CITY OF VERGENNES, VERMONT
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2014

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund
Cash and investments	\$ 0	\$ 0	\$ 10,823	\$ 436	\$ 0	\$ 2,267	\$ 3,085	\$ 47,403
Miscellaneous receivables	0	0	0	0	0	0	0	0
Due from other funds	8,273	13,663	0	0	18,814	0	0	0
Total assets	\$ 8,273	\$ 13,663	\$ 10,823	\$ 436	\$ 18,814	\$ 2,267	\$ 3,085	\$ 47,403

ASSETS

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities	
Accounts payable	\$ 4,790
Unearned revenue	0
Total liabilities	\$ 4,790
Deferred Inflows of Resources	
Unavailable revenue, loans	0
Fund balances	
Reserved	3,483
Total liabilities, deferred inflows and fund balances	\$ 8,273

CITY OF VERGENNES, VERMONT
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2014

SPECIAL REVENUE FUNDS

	Restoration Fees Fund	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Recreation Maintenance Reserve Fund	Water Tower Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund
\$	22,940	37,120	5,855	21,164	4,304	134,580	8,188	582
	0	0	0	0	0	9,364	0	0
	0	0	0	0	0	0	0	0
\$	22,940	37,120	5,855	21,164	4,304	143,944	8,188	582

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	\$ 0	\$ 0	\$ 18	\$ 18	\$ 0
Unearned revenue	0	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	0	18	18	0
Deferred Inflows of Resources								
Unavailable revenue, loans	0	0	0	0	0	9,364	0	0
Fund balances								
Reserved	22,940	37,120	5,855	21,164	4,304	134,562	8,170	582
Total liabilities, deferred inflows and fund balances	\$ 22,940	\$ 37,120	\$ 5,855	\$ 21,164	\$ 4,304	\$ 143,944	\$ 8,188	\$ 582

CITY OF VERGENNES, VERMONT
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2014

CAPITAL PROJECTS FUNDS

	West Main/ Rte 22A Fund	Toddler Playground Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
Cash and investments	\$ 62,527	\$ 21,000	\$ 151,497	\$ 21,611	\$ 71,050	\$ 626,432
Miscellaneous receivables	0	0	0	0	0	9,364
Due from other funds	0	0	0	874	0	41,624
Total assets	<u>\$ 62,527</u>	<u>\$ 21,000</u>	<u>\$ 151,497</u>	<u>\$ 22,485</u>	<u>\$ 71,050</u>	<u>\$ 677,420</u>
LIABILITIES, DEFERRED INFLOWS OF, RESOURCES AND FUND BALANCES						
Liabilities	\$ 0	\$ 2,387	\$ 0	\$ 1,674	\$ 0	\$ 11,955
Accounts payable	0	0	0	0	0	16,931
Unearned revenue						
Total liabilities	0	2,387	0	1,674	0	28,886
Deferred Inflows of Resources						
Unavailable revenue, loans	0	0	0	0	0	9,364
Fund balances						
Reserved	62,527	18,613	151,497	20,811	71,050	639,170
Total liabilities, deferred inflows and fund balances	<u>\$ 62,527</u>	<u>\$ 21,000</u>	<u>\$ 151,497</u>	<u>\$ 22,485</u>	<u>\$ 71,050</u>	<u>\$ 677,420</u>

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2014

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund	Restoration Fees Fund
REVENUES									
Investment income (loss)	\$ 0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Intergovernmental	0	0	0	0	0	0	0	8,075	0
Licenses, permits, fees and miscellaneous	0	0	0	0	44,108	0	393	0	1,999
Contract revenue	28,500	78,200	0	0	0	0	0	0	0
Miscellaneous	0	4,475	0	0	0	0	0	0	0
Total revenues	28,500	82,675	0	0	44,108	0	393	8,075	1,999
EXPENDITURES									
Current Expenditures									
General government	0	0	0	0	0	0	0	0	0
Public safety	0	94,874	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	54,108	0	0	0	0
Wastewater	0	0	0	0	0	0	0	0	0
Recycling	57,483	0	0	0	0	0	0	0	0
Debt Service									
Principal	0	15,000	0	0	0	0	0	0	0
Interest	0	13,771	0	0	0	0	0	0	0
Capital outlay	0	22,521	0	0	0	0	0	0	0
Total expenditures	57,483	146,166	0	0	54,108	0	0	0	0
EXCESS REVENUES (EXPENDITURES)	(28,983)	(63,491)	0	0	(10,000)	0	393	8,075	1,999
OTHER FINANCING SOURCES (USES)									
Transfers in	28,500	47,250	0	0	6,000	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	28,500	47,250	0	0	6,000	0	0	0	0
NET CHANGE IN FUND BALANCES	(483)	(16,241)	0	0	(4,000)	0	393	8,075	1,999
FUND BALANCES - July 1, 2013	3,966	27,777	10,823	436	4,942	2,267	2,692	39,328	20,941
FUND BALANCES - June 30, 2014	\$ 3,483	\$ 11,536	\$ 10,823	\$ 436	\$ 942	\$ 2,267	\$ 3,085	\$ 47,403	\$ 22,940

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2014

	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
REVENUES							
Investment income (loss)	\$ 0	\$ 0	\$ 1,698	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	161,879	0	0
Licenses, permits, fees and miscellaneous	6,017	8,451	0	0	0	0	8,697
Contract revenue	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Total revenues	6,017	8,451	1,698	0	161,879	0	8,697
EXPENDITURES							
Current Expenditures							
General government	214	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0
Culture and recreation	0	6,658	0	3,409	20,799	526	8,096
Wastewater	0	0	0	0	0	0	0
Recycling	0	0	0	0	0	0	0
Debt Service							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	27,082	0	0
Capital outlay	0	0	0	0	16,390	19,040	0
Total expenditures	214	6,658	0	3,409	64,271	19,566	8,096
EXCESS REVENUES (EXPENDITURES)	5,803	1,793	1,698	(3,409)	97,608	(19,566)	601
OTHER FINANCING SOURCES (USES)							
Transfers in	0	0	0	6,000	0	0	0
Transfers out	0	0	0	(6,000)	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0
NET CHANGE IN FUND BALANCES	5,803	1,793	1,698	(3,409)	97,608	(19,566)	601
FUND BALANCES - July 1, 2013	31,317	4,062	19,466	7,713	36,954	27,736	(19)
FUND BALANCES - June 30, 2014	\$ 37,120	\$ 5,855	\$ 21,164	\$ 4,304	\$ 134,562	\$ 8,170	\$ 582

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2014

CAPITAL PROJECTS FUNDS

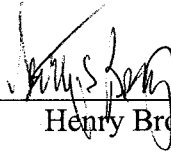
	West Main/ Rte 22A Fund	Toddler Playground Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
REVENUES						
Investment income (loss)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,698
Intergovernmental	0	21,000	0	0	0	190,954
Licenses, permits, fees and miscellaneous	0	0	4,666	0	0	74,331
Contract revenue	0	0	0	0	0	106,700
Miscellaneous	0	0	0	0	0	4,475
Total revenues	0	21,000	4,666	0	0	378,158
EXPENDITURES						
Current Expenditures						
General government	0	0	0	0	0	214
Public safety	0	0	0	0	0	94,874
Culture and recreation	0	0	0	0	0	93,596
Wastewater	0	0	420	0	0	420
Recycling	0	0	0	0	0	57,483
Debt Service						
Principal	0	0	0	0	0	15,000
Interest	0	0	0	0	0	40,853
Capital outlay	2,222	2,387	0	40,860	1,800	105,220
Total expenditures	2,222	2,387	420	40,860	1,800	407,660
EXCESS REVENUES (EXPENDITURES)	(2,222)	18,613	4,246	(40,860)	(1,800)	(29,502)
OTHER FINANCING SOURCES (USES)						
Transfers in	0	0	37,500	35,000	20,000	180,250
Transfers out	0	0	0	0	0	(6,000)
Total other financing sources (uses)	0	0	37,500	35,000	20,000	174,250
NET CHANGE IN FUND BALANCES	(2,222)	18,613	41,746	(5,860)	18,200	144,748
FUND BALANCES - July 1, 2013	64,749	0	109,751	26,671	52,850	494,422
FUND BALANCES - June 30, 2014	\$ 62,527	\$ 18,613	\$ 151,497	\$ 20,811	\$ 71,050	\$ 639,170

AUDITORS' REPORT

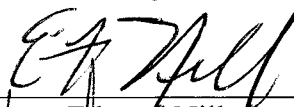
State of Vermont
County of Addison
City of Vergennes

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, 2014. The Audit Report and Financial Statements are available on the City's website at *vergennes.org* or can be reviewed at the City Clerk's office.

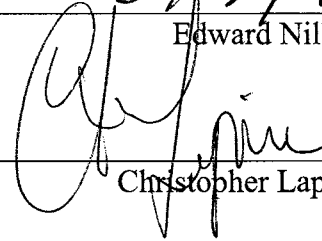
Dated at Vergennes, Vermont this 19th day of January, 2015.



Henry Broughton



Edward Nill



Christopher Lapierre