

ANNUAL REPORT FOR  
THE YEAR 2022



City Of  
**VERGENNES**  
*Vermont*

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## MAYOR'S MESSAGE

This year's Annual Report is dedicated to several individuals who have achieved recognition in their respective fields, reached significant milestones, and in one case are an unsung hero in our community.

Vergennes Elementary School's Robyn Newton is Vermont 2023 Vermont Teacher of the Year! For nearly 3 decades Robyn has developed more than just our students' physical fitness, but their social, problem solving and communication skills as well. She's taught teamwork, as well as the importance of individual accomplishments, celebrated respectfully by winners and losers alike. Our community is greatly enhanced by Robyn's sustained commitment to recreation in the City of Vergennes for the last 27 years. Thank you, Robyn!

Rick Chaput is New England Water Environment Association's 2022 Operator of the Year for Vermont. Just as the City has recognized the need to upgrade our deteriorating system, it's equally important to recognize that Rick has held this system together for as long as he has! Rick was instrumental in educating all of us on the existing conditions and the need to upgrade our systems.

Rick spearheaded the education effort, and we voted overwhelmingly last year to address the issues and stop contributing to pollution in Lake Champlain.

Jason Ouellette 2022 Vermont American Legion Law Officer of Year. Jason is well known to all of us in Vergennes and has established himself with a reputation statewide as well. Jason has a proven track record of de-escalating very challenging situations calmly, with respect for the parties he's dealing with. He's shown himself to be a good listener and the ability to balance different points of view respectfully. It's fitting that he should be currently serving as interim Chief of the Vergennes Police Department.

I've asked that the city formally recognize Matt Daniels for his decades of selfless service to Vergennes as our unofficial Dock Master in the Basin, and for his personal contribution in keeping McDonough Park so well maintained throughout the years. Since around 1980 he's been seen mowing, trimming, picking up after others, or just puttering in the park and the riverbank.

For decades Matt has ensured that the riverbank and Macdonough Park are in pristine shape during the Junior Fishing Derby and has served as our ambassador to the boaters that visit Vergennes. Thank you, Matt, for all you have done on behalf of our City and the Basin!

Both George Merkel and Victor Chaput Sr. celebrated their retirement in 2022. Both George and Victor have contributed to our community's growth, and we wish them both the best!

I'd like to thank the Vergennes City Council, City Manager Redmond, and our team at City Hall, as well as Chief Ouellette and our officers at the Vergennes Police Department, and Chief Breur and our firefighters at the Vergennes Fire Department.

A shout-out to Martha DeGraff in her first year as our full-time recreation director, thank you!

Thank you to Jim Larrow and our Department of Public Works team, as well as to Rick Chaput and Chris at the Wastewater Treatment Plant.

Vergennes is made by those individuals who are outstanding in their fields, those who dedicate their careers to us and those who do the quiet work keeping watch over a greenspace and an eye out for their neighbor every day.

Working together over the past 2 years we've proven that Together Everyone Achieves More and we have more in common than that which divides us. It's been my honor to serve as your Mayor, and I thank you all!

Matt Chabot, Mayor  
*City of Vergennes*

## RECOGNITION

This year's annual report recognizes our community's public servants – the many individuals who work tirelessly behind the scenes to keep our community running smoothly.

We're highlighting three individuals, each of whom received awards within their professions: Robyn Newton, physical education teacher at VUES; Rick Chaput, Chief Operator of the Vergennes Wastewater Treatment Facility; and Jason Ouellette, Vergennes' interim police chief, who received the Vermont American Legion 2022 Law Officer of the Year Award while he was serving as Vergennes' Detective Sergeant.



### Robyn Newton, 2023 Vermont Teacher of the Year

Robyn Newton, a physical education teacher at Vergennes Union Elementary School and an active member of the Vergennes Recreation Committee, was selected by the Vermont Agency of Education as Vermont Teacher of the Year for 2023.

Robyn has been a physical education teacher at VUES for 27 years. At VUES, Newton focuses on providing a physical education experience that is joyful and educational, and develops the skills and confidence needed for healthy development and lifelong fitness. Newton has built an interdisciplinary program that connects students to their communities and builds on their learning in the classroom, on the playing field, and beyond.

Newton's accomplishments at UES include leading a multi-disciplinary unit on the Olympics that touches every grade and every subject at the Addison County elementary school. Each class chooses a country to represent, and students learn about their country through lessons in reading, writing and math. Before the games, students see videos of real Olympic events, and in PE they learn and practice the related skills. Each student chooses four events in which to compete.

Newton's leadership has extended to securing funding to expand her district's Physical Education offerings in a game-changing way.

In 2008 she wrote and was awarded the Carol M. White Physical Education Program (PEP) grant for over \$900,000. Among other programmatic updates, the district built three ropes courses, including a high ropes course to improve social emotional skills such as self-confidence, trust, and teamwork, and outfitted each school with equipment to support lifetime activities such as snowshoes, cross country skis, ice skates, rollerblades, tennis equipment, disc golf courses, indoor climbing walls, exercise bikes, ellipticals, treadmills and heart rate monitors.

As Vermont's Teacher of the Year, Newton will focus on the importance of physical activity, fitness, and play, both to student's learning and academic achievement, and to their social-emotional well-being. Her platform is grounded in research that demonstrates that students do better academically, both when they are fit, healthy and active, and have the opportunity for unstructured play during the school day.

This "brain break" allows students to synthesize what they have learned and return to the classroom refreshed. Physical activity and adequate play make students more creative, independent thinkers and learners, and happier overall. As Vermont schools recover from the COVID-19 pandemic, high quality physical education and opportunities for unstructured play and "brain breaks" are critical to student success and wellbeing.



## Victor “Rick” Chaput Selected as New England Water Environment Association’s 2022 Operator of the Year for Vermont

Victor “Rick” Chaput Jr, who has served as Chief Operator of the Vergennes Wastewater Treatment Facility for the past eight years, was selected as the 2022 Operator of the Year for Vermont, from the New England Water Environment Association (NEWEA). The NEWEA Operator Award is given annually to a person involved in the operations of wastewater treatment facilities in each of the six New England states. The purpose of the award is to recognize an individual who has shown a high level of interest and performance in wastewater operations and who has made significant contributions to the wastewater field.

Since 1996, Rick has served in a number of industry positions in the state, including Water Department Superintendent, Middlebury, Water Plant Operator in Burlington and Middlebury, and the Utilities Chief for Sugar Bush Resort. A highlight of Rick’s career was his involvement with “Operations Challenge” through the Water Environment Federation a nonprofit association that provides technical education and training for thousands of water quality professionals. For seven years, Rick competed against and networked with some of the best operators in the country. All of the members of the Vermont team have gone on to be Chief Operators. <https://www.youtube.com/watch?v=FNfMqi6V6gU>

Successfully managing an aging and partially obsolete WWTF to consistently meet discharge permit requirements requires operator ingenuity, constant vigilance, planning, and a lot of work. Rick Chaput brings all this to the Vergennes WWTF and more. He operates a WWTF that sees flows frequently greater than current the peak design flow requiring him to monitor

weather forecasts to prepare for high flows by lowering the lagoons when possible. He manages treatment of the wastewater in lagoons that are significantly undersized and removes solids through an unconventional and labor-intensive practice of settling in the chlorine contact tanks, draining the tanks, and pumping out the feet of accumulated sludge on a weekly basis.

Rick’s dedication to the WWTF goes beyond producing a high-quality effluent. Vergennes faces a 1272 order to eliminate the existing sanitary sewer overflow (SSO) requiring significant infrastructure investment, Rick stepped up to lead the City’s public education and outreach efforts ahead of their March 2022 bond vote. Rick was instrumental in providing clear communication with the public on the needs of the Vergennes wastewater system. He presented at multiple City Council meetings, three public information meetings, and hosted an open house at the wastewater treatment facility. This link is to a video featuring Rick informing the community on the needs: <https://www.youtube.com/watch?v=VceQELG7Klk&feature=youtu.be>

On March 1, Vergennes voted 87%-13% in favor of spending up to \$25.5 million for a complete overhaul of the city’s failing and aging sewer collection system and treatment plant. Rick goes above and beyond in managing operations of the WWTF and within the Vergennes community making him a clear choice for wastewater operator excellence.



**Jason Ouellette, 2022 Vermont American Legion Law Officer of Year**

The Vermont American Legion selected Interim Police Chief Jason Ouellette of the Vergennes Police Department to receive its annual award as the state’s Law Officer of the Year for 2022. Jason received the award when he was serving as the department’s Detective Sergeant. Selection was based on community service, overall professional career and education, contribution to the officer’s agency and its mission, heroism on the job and other relevant criteria. Ouellette is a 14-year veteran of the city police department and is currently serving as our interim Police Chief.

Ouellette was nominated by former Vergennes Police Chief George Merkel, who in his three-page nominating letter wrote that in his 28-year career he had “never met an officer as broadly talented and capable” as Ouellette, his department’s second-in-command at the time.

Ouellette’s résumé includes his status as a self-defense instructor in several disciplines and certification as a Field Officer, Verbal Judo and National Tactical Officer Association instructor. He has won several awards, including for narcotics enforcement and hostage negotiation.

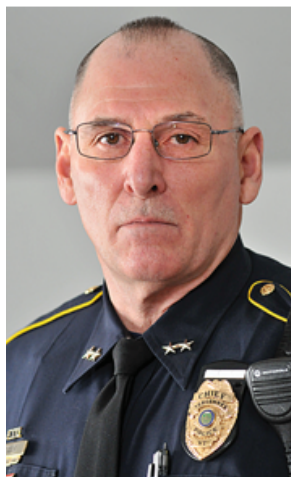
In the nominating application, Merkel wrote that Ouellette “has been instrumental in solving hundreds of both county and state-wide cases involving narcotics cases, burglaries and thefts, armed robberies and other types of criminal cases.”

Merkel also praised Ouellette’s interviewing skills, his “treating people with dignity and respect,” and his “ability to handle and defuse extremely hostile and agitated persons, as well as those who are suffering from a mental health crisis.”

He described successful resolution of incidents, including one in which he “disarmed a male subject who was under the influence of drugs and possessing a knife,” earning thanks from the man’s mother for his handling of the situation. In the past, Merkel noted, Ouellette did “dangerous, extremely difficult” undercover work for the Vermont Drug Task Force that resulted in a number of arrests locally and statewide, some at the federal level.”

Merkel added, Ouellette’s “core values are rock-solid, and he is well respected for his honesty and integrity. He is fiercely loyal to his family, his profession and his fellow officers and his country.”

**RETIREMENTS**



**George Merkel**

The Vergennes City Council on Tuesday, Oct. 27, passed the following resolution honoring Vergennes Police Chief George Merkel for his 13 years of “dedicated service” to the city. Merkel, retired October 31, 2022. .

WHEREAS, Chief Merkel joined the Vergennes Police Department as Chief in 2009; and

WHEREAS, at that time, he inherited a police department that was in a state of disarray on multiple fronts; and

WHEREAS, through his leadership, he transformed the City’s police department into an organization that is today recognized as professional, well-trained and well-organized; and

WHEREAS, over the course of his career in law enforcement, Chief Merkel has been recognized by his peers as a leader and collaborator. He has served as president of the Vermont Police Association, is a member of the leadership and training team at the Vermont State Police Academy and has served on numerous State-wide committees created to address public safety issues and policies; and

WHEREAS, during his tenure as chief, he has been a leader in efforts to reduce reliance on the criminal justice system and implement restorative justice initiatives; and

WHEREAS, through his vision and passion, Project Vision North was created to bring law enforcement and social service agencies together in northern Addison County, to resolve quality of life issues before they evolve into situations requiring direct and traditional law enforcement; and

WHEREAS, Chief Merkel successfully leveraged federal and state grants to fund training and development program, and to secure equipment and technology that has strengthened the department's effectiveness, accountability, and its reputation; and

WHEREAS, Chief Merkel successfully secured funding from the Governor's Highway Safety Program that brought enhanced technology to our fleet, and helped provide additional coverage to our city; and

WHEREAS, Chief Merkel has been a life-long public servant. He has served with distinction as a member of the Vermont Army National Guard. Prior to joining the Vergennes Police Department, Chief Merkel served with distinction at police departments in Middlebury, Brandon and Bristol, and at the Vermont Department of Fish and Game; and

WHEREAS, throughout his career, Chief Merkel has coached and mentored countless young people, helping them to overcome barriers and achieve personal goals; and

WHEREAS, Chief Merkel is an ardent Yankees fan and his on-going rivalry with local Red Sox fans is legendary and has brought much joy and laughter; and

WHEREAS, the City of Vergennes is proud to recognize the numerous achievements of George Merkel, Chief of the Vergennes Police Department; and

NOW, THEREFORE, BE IT RESOLVED, that the Vergennes City Council expresses their sincere appreciation to Vergennes Police Department's Chief George Merkel for his years of dedicated service and congratulate him on his retirement."



### **Victor R. Chaput, Sr.**

The following resolution was adopted by the city council on December 13, 2022

WHEREAS, Victor R. Chaput, Sr. has served the City of Vergennes with distinction since 2015, as Assistant Operator of the Wastewater Treatment Facility; and

WHEREAS, because of his background as a Vermont farmer, Victor demonstrated his knack for Yankee ingenuity in order to address the structural and operational challenges of our city's aging Wastewater Treatment Facility; and

WHEREAS, Victor's practicality and ability to maximize the limited resources available to him, has helped to keep the Wastewater Treatment Facility operational as the City moves towards its much-needed upgrade; and

WHEREAS, Victor has worked constantly for the betterment of the Wastewater Treatment Facility, the City of Vergennes and the community; and

WHEREAS, the City of Vergennes wishes to express its sincere appreciation to Victor for his dedication to the outstanding performance of his duties during his tenure; and

WHEREAS, this proclamation is presented to Victor to serve as a reminder that although he is retiring, he will always be remembered as a valued employee dedicated to both his position and our community; and

NOW, THEREFORE, I, Mathew Chabot, Mayor of the City of Vergennes, and on behalf of the City Council and the citizens of Vergennes, do hereby present this Proclamation to Victor R. Chaput, Sr. as a testimonial to the faithful and dedicated services which he has performed, with our best wishes for continued success and happiness in the future.

## CITY MANAGER'S REPORT

On behalf of the City of Vergennes, I'm proud to present the 2023 annual report. I am grateful to our amazing and dedicated City Staff, who work behind the scenes to keep our city running smoothly. I'm also grateful to the many residents who volunteer their time and energy to serve on committees and boards. This collective commitment keeps our city running smoothly. Inside this year's report, you'll find updates from city departments, including Police, Fire, and Recreation.

### STRENGTHENING OUR CAPACITY IN CITY HALL

The COVID-19 pandemic and staff turnover have impacted municipalities and city hall staffs all throughout our State. Vergennes has been no exception. With the worst of the pandemic hopefully in our rear-view mirror, and a new and seasoned team in place running the city's central administration, we are documenting systems and procedures that had not been written down when I started as your city manager in January 2021. Our goal is to have a clear guide for running the day-to-day operations of City Hall by the end of FY 24, so that future city managers, clerks and treasurers will be able to operate effectively and efficiently.

In late February, 2023, the city received word from Fothergill Segale & Valley (the city's auditing firm since 2002) that the fiscal year 2021 audit had been completed. The audit – expected in January, 2021 – was delayed to due staffing shortages at the firm. A copy of this audit is enclosed in this report. Now that we have the fiscal year 2021 audit in hand, the city has begun working on the fiscal year 2022 audit with its new auditing firm, RHR Smith & Company. In lieu of having an official audit in this year's annual report, we are including unaudited financials for fiscal year 2022, from July 1, 2021 to June 30, 2022. A more detailed report about the city's financial reports can be found in the Board of Auditors report (Sivan Cotel and Jen Russell), which you will find at the end of this report.

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### ADDRESSING DECADES OF DEFERRED MAINTENANCE OF PUBLIC BUILDINGS, PARKS, AND SIDEWALKS.

After decades of inattention, we have begun addressing the city's aging infrastructure by analyzing deficiencies in our public buildings, gathering cost estimates to repair them, and developing a preliminary long term capital plan.

**Public Buildings:** Dubois & King completed an analysis of our public works building built in 1984; and we recently funded another study to thoroughly analyze the condition of our fire station – last updated in 1979 - which is also the city's emergency shelter.

**Sidewalks:** Our thanks to Lynne Rapaport and Calder Rakowski, who in late winter 2021/early spring 2022, diligently inventoried and rated the condition of our city's 12.5 miles of sidewalk, updating an inventory done by John Coburn and family in 2015. The updated inventory is posted on the Public Works Department's page on the city's website. Because this inventory is a work in progress, please send us your comments and edits. Here's a summary of sidewalk conditions.

SIDEWALK RATING	LINEAR FEET
Severe Damage, cracks that had significant space between them, or the sidewalk square was missing pieces.	4,479.00
Medium Damage, two or more cracks	13,761.01
Light Damage, one crack that touched two sides	4,678.30
Uneven Sidewalk	7,380.70
Sidewalk Gone, Missing Sidewalk	643.30
Potential Sidewalk	<u>935.60</u>
	31,877.91



## **SECURING STATE FUNDS FOR VERGENNES: WAYFINDING SIGNAGE, THE VERGENNES CONNECTOR TRAIL AND A PUBLIC ART CORRIDOR.**

- In late March, the City was awarded a \$159,979 grant from the Vermont Outdoor Recreation Economic Collaborative to fund 100% of the costs for building the Vergennes Connector Trail. When completed, the trail will provide universal access, educational experiences, and key recreational connectivity between the Vergennes Union High School and ultimately the downtown by way of New Haven Road.
- In April, the state awarded the city \$10,000 to create a Public Art Corridor Plan for Main Street/ Route 22A to the Otter Creek bridge. Julie Basol (Vergennes Partnership), Dawn Wagner (Daily Chocolate) and Katie Raycroft-Meyer (Addison County Regional Planning Commission) are leading the process.
- By summer of 2023, Vergennes will have new welcome and wayfinding signage, thanks to an \$80,000 grant we secured from the State of Vermont's Downtown Transportation Fund in 2022. Our public works team will install new signage around the city.

## **ANALYZING OUR PUBLIC SAFETY PROGRAM**

What police services are needed to support a thriving and successful community? Seeking to address that question, the council contracted with the International Association of Chiefs of Police (IACP) to analyze Vergennes Police Department staffing and delivery of police services. IACP's final report was delivered in May, and we've begun the process of implementing 14 recommendations designed to increase community understanding and expectations of police services, build community trust and help us chart a path forward. The report can be found here:

[https://cms8.revize.com/revize/vergenes//Vergennes%20Report\\_FINAL.pdf](https://cms8.revize.com/revize/vergenes//Vergennes%20Report_FINAL.pdf)

In early 2023, the city will hold a series of public meetings to begin working on an updated mission & vision, and strategic plan for the department. The public meetings are designed to inform citizens about the costs and challenges of current day law enforcement, right-size community expectations and define key functions such as scope of service and hours of operation. The great news: Our police force was described by IACP as *professional, well-trained, and well-organized department, with a good relationship with the community.*

## **VOTERS PASS SEWER BOND TO ADDRESS OUR AGING, DEFICIENT SYSTEM**

Our city's sanitary sewer collection system and wastewater treatment facility has a long list of deficiencies related to outdated technologies and materials, deferred maintenance, and changes in environmental regulations. In April 2018, the City of Vergennes was issued an updated 1272 Order from the Department of Environmental Conservation because our aging system periodically discharges untreated sanitary sewer overflow to Potash Brook and Otter Creek during and immediately following rainfall events.

This past March, city voters overwhelmingly passed a \$25.5 million bond (less any federal and state grants the city receives) to fund a replacement of portions of our sanitary sewer collection system and wastewater treatment facility. The bond passed 87-13% and we thank our voters for their support! Bond passage has enabled us to pursue additional federal and state grants and loan funds, congressionally directed spending and monies from American Rescue Plan Act (ARPA) monies.

In May 2022, after working with state regulators and Hoyle & Tanner, our engineering firm, we completed a state-mandated Long-Term Control Plan to address our sewer plant's pollution violations. This is an important milestone and puts us on the path of resolving the 1272 order. A copy of our most recent 1272 order and our Long-Term Control Plan can be viewed on the Sewer Department page of the city's website.

With the unanticipated and rapid increases in inflation this year, we are projecting that the total project cost could be as much as \$33 million. Our saving grace has been that right now has never been a better time to replace an aging sewer system. There has been an abundance of funding available from state and federal sources, and to date the city has secured \$28 million - \$16 million in grants and \$11 million in long term, low interest loans. We are mindful that we must keep advancing this project, as our ARPA must be obligated by December 31, 2024, and spent by December 31, 2026.

## State & Federal Funds Secured during 2021-2023

Federal & State Grants	\$16,785,189
Low Interest, Long-Term Loans	\$11,303,179
TOTAL	\$28,088,368

It is notable that the percentage of grants Vermont municipalities usually receive from state and federal sources to fund sewer upgrades, generally ranges between 5 and 15% of the total project cost. Vergennes' state and federal funding for its sewer upgrade is currently at 58% of the total project cost.

### Components of the system upgrade include:

**1. Macdonough Drive Pump Station and Force Main.** The pump station located next to Macdonough Park, receives wastewater from the city's residential, commercial, and institutional sources in its service area located to the north and east of the pump station. MDPS is fed by a gravity sewer and discharges to a force main (pipe under Otter Creek) that carries flow across Otter Creek to the Vergennes Wastewater Treatment Facility on the southwest side of Otter Creek. Our progress to date:

- Preliminary Engineering Study was initiated April 28, 2022. A 30% Review Meeting summarizing existing conditions July 6, 2022, was completed. A 60% Review Meeting review of alternatives was completed on December 13, 2022. The next step: 90% Draft Preliminary Engineering Report Submission March 1, 2023, with refined recommended alternative. Construction is anticipated to commence in 2024.

**2. Wastewater Treatment Facility Upgrade.** The Vergennes Wastewater Treatment Facility (WWTF) is a super-primary aerated lagoon system followed by chemical addition and filtration for phosphorus removal. The facility discharges tertiary treated, chlorinated wastewater to Otter Creek. Our progress to date:

- Preliminary Engineering Report received concurrence (approval) from USDA RD March 25, 2022. The city received a funding offer from USDA RD received March 30, 2022. Next Step: Ready to start final design, which is an 18-month process. Engineering services for final design were estimated at \$915,670 in the study phase, not including state grants available to defer a portion of that cost. Draft agreement approved by VTDEC for \$879,000, ready for City approval.

**3. Replacement of Five Sewer Segments (North Main, Downtown, Macdonough Drive, Maple Street, Green Street)** These locations were identified in the Long-Term Control Plan based on inspections and information provided by City Staff. Next steps:

- We will replace existing sewer pipes in three sewer segments to start construction in next 5 years per VTDEC input provided 2/10/2022 at 90% LTCP Review Meeting. The remaining two are to be completed in years 6-10, using US Army Corps of Engineering funding. (Note only 2 sewer segments were included in estimates ahead of bond vote).
- Following a meeting with City Staff on January 10th to discuss next steps, Hoyle Tanner is preparing final design agreements for North Main Street and Maple Manor (originally in years 6-10 plan)
- For now, we're holding on replacing the sewer line on Macdonough Drive pending coordination with construction of the Macdonough Pump Station project.

### 4. Update of Sewer Use Ordinance/Sump Pump Disconnection Program

- a. VTDEC input at LTCP 90% Review Meeting held February 10, 2022
- b. The city must begin enforcement in years 3-4 after the 1272 Order is issued.
- c. VTDEC expects reports from City identification of illicit connections and their removal.
- d. Next Step: Initiate Sewer Use Ordinance/Sump Pump Disconnection Program

## Summary of Estimated Project Costs and Grants

Project	WWTF	MDPS/FM	3 Sewer Segments	2 Sewer Segments <sup>8</sup>	Total
Estimated TPC March 2022	\$16,200,000	\$6,700,000	\$2,809,000	\$2,235,000	\$27,944,000
Estimated Date of Bid <sup>2</sup>	Dec-24	Dec-24	Sep-24	Mar-25	
<b>Estimated Cost at Bid<sup>7</sup></b>	<b>\$18,870,000</b>	<b>\$8,190,000</b>	<b>\$3,250,000</b>	<b>\$2,710,000</b>	<b>\$33,020,000</b>
<b>Grants</b>					
VTDEC ARPA <sup>3</sup>	\$1,122,579	\$3,182,000			\$4,304,579
VTDEC Pollution Control Grant <sup>5</sup>	\$1,876,820	\$744,140			\$2,620,960
VTDEC Engineering Services Subsidy <sup>4</sup>	\$250,000	\$175,000	\$150,000	\$125,000	\$700,000
Congressionally Directed Spending		\$3,000,000			\$3,000,000
USDA RD Grant	\$6,038,546		\$1,047,054		\$7,085,600
ACOE Grant				\$1,452,750	\$1,452,750
<b>Total Grants</b>	<b>\$9,287,945</b>	<b>\$7,101,140</b>	<b>\$1,197,054</b>	<b>\$1,577,750</b>	<b>\$19,163,889</b>
<b>% Funded by Grant</b>	<b>49%</b>	<b>87%</b>	<b>37%</b>	<b>58%</b>	<b>58%</b>
<b>Loan/Debt</b>					
<b>Remaining in Loan/Debt</b>	<b>\$9,582,000</b>	<b>\$1,089,000</b>	<b>\$2,053,000</b>	<b>\$1,132,000</b>	<b>\$13,856,000</b>

### Notes:

- Escalated costs at bid use an estimated rate of inflation based on projecting the Engineering News Record Construction Cost Index to the estimated bid date.
- Bid dates are dependent on completion and approval of final design contract documents.
- ARPA funds must be obligated by December 31, 2024 and spent by December 31, 2026.
- VTDEC Engineering Services Subsidy is estimated based on 50% subsidy on engineering services for study and design up to \$100,000 per project per fiscal year.
- VTDEC Pollution Control Grants must be funded by the Vermont Legislature and are as identified in the Vermont Clean Water State Revolving Fund Intended Use Plan for Federal Fiscal Year 2022 and State Fiscal Year 2023 Priority List dated September 26, 2022.
- APRA Grants are as identified in the Vermont Clean Water State Revolving Fund Intended Use Plan for Federal Fiscal Year 2022 and State Fiscal Year 2023 Priority List dated September 26, 2022.
- All cost estimates are planning level estimates and will be updated at 90% of Final Design.
- 2 Sewer Segments are not obligated to be in construction during years 0-5 of the 1272 Order.

## ADVANCING RESOLUTION OF CITY BOUNDARIES

In partnership with Town of Ferrisburgh, we hosted a community presentation by Tim Cowan, a Licensed Land Surveyor from Civil Engineering Associates, on the origins and confusion around the boundaries of Vergennes. Goal was to begin conversations that may lead to a resolution of boundaries with neighbors and enable the city to update its charter.

If you have questions or concerns, please feel free to reach out to me directly. I strive to keep my office door open at City Hall. I can also be reached via email ([manager@vergennes.org](mailto:manager@vergennes.org)) or via my cell or text message at 802-238-5598.

Ron Redmond, City Manager  
City of Vergennes

**WARNING**  
**ANNUAL CITY MEETING & BOND VOTE MEETING**  
**MARCH 6, 2023**

The qualified voters of the City of Vergennes are hereby warned and notified that the Annual City Meeting will be held on Monday, March 6, 2023, commencing at 7:30 p.m. at the Vergennes Opera House located at 120 Main Street. The meeting can be accessed via Zoom using the following information:

Join by Computer: <https://zoom.us/j/561577976>  
Join by Phone: Dial: 1 (312) 626-6799  
Meeting ID: 561 577 976  
Meeting Password: 1234

The Annual City Vote will be held on Tuesday, March 7, 2023 at the Vergennes Fire Station located at 50 Green Street. The polls will open at 9:00 a.m. and will close at 7:00 p.m. The following Articles will be included on the ballot:

Article 1: To elect by Australian ballot a Mayor for a two-year term; three Aldermen for respective two-year terms; one Lister for a three-year term; one Lister for a two-year term; one Auditor for a one-year term; one Auditor for a three-year term; two Commissioners to the Vergennes-Panton Water District Board of Water Commissioners, for respective three-year terms; one Grand Juror for a one-year term; one Director to Addison Northwest School District Board of Directors for a three-year term; and one Director to Addison Northwest School District Board of Directors for a two-year term.

Article 2: To vote by Australian ballot on the following: Shall the City establish a reserve fund to be called the Infrastructure Improvement Fund for the purpose of funding capital improvements including but not limited to city facilities, parks, and sidewalks to be funded by Coronavirus State and Local Fiscal Recovery Funds totaling \$723,257.72, in accordance with 24 V.S.A. 2804?

Article 3: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Addison County Home Health & Hospice, Inc., said sum to come from City funds?

Article 4: 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 5: 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 6: To vote by Australian ballot on the following: Shall the City appropriate \$750 to Addison County Readers, Inc., said sum to come from City funds?

Article 7: To vote by Australian ballot on the following: Shall the City appropriate \$1,500 to Addison County Restorative Justice Services, Inc., said sum to come from City funds?

Article 8: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Age Well, Inc., formerly known as CVAA, said sum to come from City funds?

Article 9: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Boys & Girls Club of Greater Vergennes, Inc., said sums to come from City funds?

Article 10: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Counseling Service of Addison County, Inc., said sums to come from City funds?

Article 11: 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 12: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to Habitat for Humanity of Addison County VT, Inc., said sum to come from City funds?

Article 13: To vote by Australian ballot on the following: Shall the City appropriate \$3,000 to HOPE, said sum to come from City funds?

Article 14: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to John Graham Housing and Services, Inc. said sum to come from City funds?

Article 15: To vote by Australian ballot on the following: Shall the City appropriate \$3,500 to Open Door Clinic, said sum to come from City funds?

Article 16: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to Otter Creek Child Center, Inc., said sum to come from City funds?

Article 17: To vote by Australian ballot on the following: Shall the City appropriate \$950 to RSVP of Addison County, said sum to come from City funds?

Article 18: To vote by Australian ballot on the following: Shall the City appropriate \$3,000 to Turning Point Center of Addison County, Inc., said sum to come from City funds?

Article 19: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Vergennes Area Seniors Association, Inc., said sum to come from City funds?

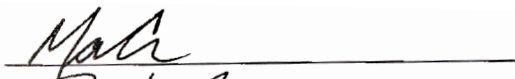
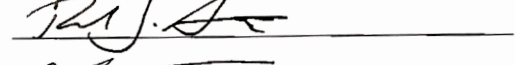
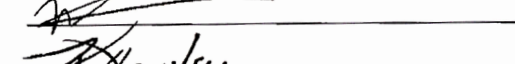
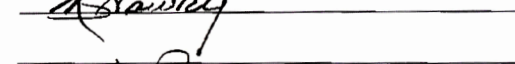
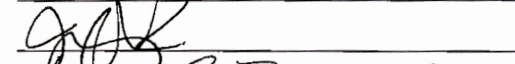



Article 20: To vote by Australian ballot on the following: Shall the City appropriate \$890 to Vermont Adult Learning, said sum to come from City funds?

Article 21: 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 22: 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 evening on Tuesday, March 7, 2023, at the Vergennes Fire Station located at 50 Green Street for voting by Australian ballot on Articles I through XXI. The legal voters of the City of Vergennes are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

Dated at Vergennes, Vermont this 2nd day of February 2023.

Mayor Mathew Chabot	
Senior Alderman Dickie Austin	
Alderwoman Zoe Kaslow	
Alderman Mel Hawley	
Alderman Ian Huizenga	
Alderwoman Jill Murray-Killon	
Alderwoman Susan Rakowski	
Penny Austin, Vergennes City Clerk	

# ANNUAL CITY MEETING FEBRUARY 28, 2022, 7:00 PM MINUTES

Call to Order, Mayor Mathew Chabot  
Pledge of Allegiance  
Introduction of Vergennes City Council  
Updates from:

Vermont Representative Diane Lanpher. Representative Matt Birong sent his regrets but was speaking at another municipality in their district.

- Representative Lanpher thanked departing alderman David Austin for his years of service on the city council.
- Redistricting is underway. Won't know what our current district will look like until the end of April. The current map the district including the five towns, but because of population reduction, district will need to expand, including a piece of New Haven.
- Continuing work on climate change .
- Serving 14th year as chair of the House Transportation Committee.
- FY 23 budget in progress. Looking for strategies to expend remaining ARPA dollars.
- Finding employees continues to be a tough issue for our businesses, nonprofits and state government.
- Covid numbers show we are turning the corner, hopefully.
- Arrival of Ethan Allen Express still on track for summer, 2022.

John Stroup, board chair, Addison Northwest School District.

- Thank yous to Vergennes representatives Mark Koenig, Mary Jackman Sullivan, and Keith Morrill.
- Grateful to be back in school following the pandemic. When you see school staff and teachers thank them for helping to make transition of students smoother.
- Take-aways from the ballot measure:
  - 9 items to vote on versus 10 last year. Last year, we didn't have our normal annual meeting where we would vote on the floor.
  - First six items are explanatory.
  - Key points about the budget:
    1. keeps every single educational program.
    2. Makes investments in areas around student need, especially mental health needs. 3.5% increase from last year. Over the last six years, the total budgets decreased by 6% total.
    3. We expect is that every municipality will see a tax decrease from last year to this year.
    4. Union tax rates have decreased by 20 cents in the last two years.
    5. We will have a surplus that will be reinvested back into the budget – bulk of it into capital improvement fund.

Mayor Chabot noted that the annual City Vote and Bond Vote would be held on Tuesday March 1, 2022 at the Vergennes Fire Station located at 50 Green Street. The polls open at 9:00 a.m. and closing at 7:00 p.m.

The following Articles were read by the Mayor.

Article 1: To elect by Australian ballot

- Three candidates on the ballot for three open seats for Alderperson for respective two-year terms: Richard Dickie Austin, Zoe Kaslow and Jill Murray-Killon
- no candidates for the one Lister position for a three-year term.
- no candidates for the one Auditor position for a one-year term.
- one candidate on the ballot, Sivan Cotel for Auditor position for a three-year term
- Two candidates on the ballot - Christopher J. Bearor and Bruce L. Macintire - for a one-year term for Commissioner to Vergennes-Panton Water District Board of Directors on the ballot,

- one candidate on the ballot for Grand Juror for a one-year term: Anne Humphrey
- Two candidates on the ballot for two open positions for Directors to Addison Northwest School District Board of Directors for respective three-year terms: Keith Morrill and John Stroup
- One candidate on the ballot for one open position for Director to Addison Northwest School District Board of Directors for a one-year term: Mary J. Sullivan

Article 2: Shall general obligation bonds or notes of the City of Vergennes in an amount not to exceed Twenty-Five Million Five Hundred Thousand dollars (\$25,500,000), which authorized amount shall be reduced by state and federal grants-in-aid estimated at eight million to thirteen million dollars received by the City for the improvements, be issued for the purpose of financing the cost of improvements to the City's wastewater collection system and treatment facility, the estimated cost of such improvements being Twenty-Five Million Five Hundred Thousand dollars (\$25,500,000)? City Manager, Ron Redmond, and Chief Operator for the Wastewater Treatment Facility, Rick Chaput provided a brief presentation and held a Q&A.

Article 3: Shall the citizens of the City authorize the City to exchange land with Addison Northwest School District, conveying to the school district, 280 square feet of land located at the easterly corner of the basketball court/rink property at Veterans Memorial Park and receiving by conveyance back from the school district, 280 square feet of land at the northerly corner of the basketball court/rink property at Veterans Memorial Park? Kathy Rossier, Chair of the Vergennes Parks & Recreation Committee provided a brief presentation and held a

For Articles 4 through 22, Mayor Chabot invited representatives from 18 area non-profits to speak very briefly about their organizations and how proposed funding from the City of Vergennes supports their organizations. Thank you in advance for keeping your comments brief and concise.

Article 4: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Addison County Home Health & Hospice, Inc., said sum to come from City funds? Maureen Conrad, Director of Development for ACHH&H provided a verbal report.

Article 5: 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? Hannah Manley

Development Director provided a verbal report.

Article 6: 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? Sherry Van provided a report. Margo Grace provided a verbal report.

Article 7: To vote by Australian ballot on the following: Shall the City appropriate \$750 to Addison County Readers, Inc., said sum to come from City funds? Tracey Shamberger - Director of Business Development & Communications provided a report.

Article 8: To vote by Australian ballot on the following: Shall the City appropriate \$1,500 to Addison County Restorative Justice Services, Inc., said sum to come from City funds?

Article 9: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Age Well, Inc., formerly known as CVAA, said sum to come from City funds?

Article 10: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Boys & Girls Club of Greater Vergennes Inc., said sums to come from City funds? David Small, chair of the Board of the Boys and Girls Club of Greater Vergennes provided a report.

Article 11: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Counseling Service of Addison County, Inc., said sums to come from City funds? Elizabeth Parenteau, case manager, provided a verbal report.

Article 12: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Elderly Service, Inc., said sum to come from City funds? Mary Jackman Sullivan provided a verbal report.

Article 13: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to Habitat for Humanity of Addison County, VT Inc., said sum to come from City funds?

Article 14: To vote by Australian ballot on the following: Shall the City appropriate \$3,000 to HOPE, said sum to come from City funds? Jeanne Montross, executive director, provided a verbal report.

Article 15: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to John Graham Housing and Services, Inc. said sum to come from City funds? Susan Whitmore, executive director, provided a verbal report.

Article 16: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to Open Door Clinic, said sum to come from City funds? A verbal report was provided.

Article 17: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to Otter Creek Child Center, Inc., said sum to come from City funds? A verbal report was provided.

Article 18: To vote by Australian ballot on the following: Shall the City appropriate \$950 to RSVP of Addison County, said sum to come from City funds?

Article 19: To vote by Australian ballot on the following: Shall the City appropriate \$3,000 to Turning Point Center of Addison County, Inc., said sum to come from City funds? Danielle Wallace, executive director, provided a verbal report.

Article 20: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Vergennes Area Seniors Association, Inc., said sum to come from City funds? Michelle Eastman, Vergennes community liaison provided a verbal report.

Article 21: To vote by Australian ballot on the following: Shall the City appropriate \$890 to Vermont Adult Learning, said sum to come from City funds? Natalie Riegle provided a verbal report.

Article 22: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to Women Safe, Inc., said sum to come from City funds? A verbal report was provided.

Article 23 To transact any other non-binding business that may come before the meeting. There was no other business.

Mayor Chabot noted that polls would be open from 9 am to 7 pm on Tuesday, March 1, 2022, at the Vergennes Fire Station on Green Street for voting by Australian ballot on Articles I through XXIII. The legal voters of the City of Vergennes were further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

Meeting was adjourned at 8:30 pm



# DECLARATION OF INCLUSION

Vermont's "Declaration of Inclusion" program is a grassroots effort working with community leaders to reinforce the message that Vermont is a safe and welcoming place for all. Currently, 93 Vermont towns and cities, home to 58.6% of the state's population, have adopted the Declaration of Inclusion. Vergennes' City Council adopted the declaration via a resolution in August, 2022. Back in August, 2017, the City Council passed a resolution "reaffirming the values of inclusion, respect and justice." Both resolutions follow:

## **DECLARATION OF INCLUSION, a Vergennes City Council Resolution** adopted August 23, 2022

WHEREAS, at its August 22, 2017 meeting, the Vergennes City Council unanimously passed the resolution titled, "Reaffirming the Vergennes City Council values of inclusion, respect and justice." (see below).

WHEREAS, that resolution affirmed that "the city condemns racism and welcomes all persons, regardless of race, color, religion, national origin, sex, gender identity or expression, age, or disability, and will protect these classes to the fullest extent of the law."

WHEREAS, in 2020, a grassroots effort called Vermont Declaration of Inclusion

(<https://vtdeclarationofinclusion.org/>) began working with Vermont leaders to reinforce the message that Vermont is a welcoming and safe place for all.

- WHEREAS, the intent of the Declaration of Inclusion is to indicate and reinforce the message to all visitors, residents, and those thinking about or planning to come and stay, that:
- Vermont is a welcoming community.
- Vermont invites all to bring their families and friends, as well as their talents and skills.
- Vermont is a community of people who will treat them fairly, provide encouragement and support for their interests.
- Vermont will bring the full resources of the state, cities, and towns to ensure their well-being and security.

WHEREAS, Vermont Declaration of Inclusion has gained the support of the National Association for the Advancement of Colored People – Vermont; Vermont Chamber of Commerce; Vermont League of Cities and Towns; Vermont Social Equity Caucus.

WHEREAS, to date, 61 towns and cities, home to 40% of the state's population (259,412 Vermonters) have adopted the Declaration of Inclusion.

NOW THEREFORE BE IT RESOLVED that the City of Vergennes fully supports the Declaration of Inclusion which states:

The City of Vergennes condemns racism and welcomes all persons, regardless of race, color, religion, national origin, sex, gender identity or expression, age, or disability, and wants everyone to feel safe and welcome in our community.

As a city, we formally condemn all discrimination in all of its forms, commit to fair and equal treatment of everyone in our community, and will strive to ensure all of our actions, policies, and operating procedures reflect this commitment.

The City of Vergennes has and will continue to be a place where individuals can live freely and express their opinions.

**REAFFIRMING THE VALUES OF INCLUSION, RESPECT, AND JUSTICE, a Vergennes City Council Resolution**, adopted August 22, 2017.

WHEREAS, the phrase "We the People" encompasses every American from every background and every walk of life, and

WHEREAS, the United States was founded by immigrants, many fleeing true persecution, who enshrined the Bill of Rights as one of our nation's fundamental legal and ethical principles, and

WHEREAS, the Vergennes City Council supports the rights of people in our nation to love whom they choose; to practice the religion of their choice; to support their families; to be free from discrimination in housing, employment, and public accommodations; and to be safe and secure in their homes and communities, and

WHEREAS, the Vergennes City Council supports freedom of speech – the same freedom of speech that allows even the most offensive views to be expressed while also protecting the right to condemn those offensive views in the clearest and plainest language possible, all while done peacefully,

NOW THEREFORE BE IT RESOLVED, that the Vergennes City Council does hereby reject the message of all hate groups; declare that those who want to spread hatred, bigotry, and violence have no place in our city; and commit to ensuring that Vergennes remains an inclusive, respectful, and just city that is proud to support people of diverse cultures, faiths, beliefs, and identities, and to celebrate both our individuality and commonality; a place of love and grace where hate is not welcome.

## ELECTED OFFICIALS

### MAYOR

Honorable Mathew Chabot..... 2023

### SENIOR ALDERMAN (DEPUTY MAYOR)

Richard “Dickie” Austin ..... 2024

### BOARD OF ALDERMEN

Zoe Kaslow..... 2024

Melvin Hawley ..... 2023

Ian Huizenga ..... 2023

Jill Murray-Killon ..... 2024

Susan Rakowski ..... 2023

### BOARD OF LISTERS

Christopher Bearor ..... 2024

William Poquette ..... 2023

Bill Benton ..... 2023

### BOARD OF AUDITORS

Sivan Cotel ..... 2025

Jennifer Russell ..... 2024

### VERGENNES-PANTON WATER DISTRICT BOARD OF WATER COMMISSIONERS

Christopher Bearor ..... 2025

Patricia Ganson ..... 2023

Thelma “Kitty” Oxholm ..... 2024

Bruce Macintyre ..... 2023

### GRAND JUROR

Anne Humphrey ..... 2023

### JUSTICES OF THE PEACE

Bethany Bearor ..... 2024

Christopher Bearor ..... 2024

Lowell Bertrand ..... 2024

Abigail Blum..... 2024

Tara Brooks ..... 2024

Patricia Ganson ..... 2024

Mark Koenig..... 2024

Nial Rele ..... 2024

Rena Trepanier ..... 2024

Christopher Spencer..... 2024

### DIRECTORS - ADDISON NORTHWEST SCHOOL DISTRICT BOARD

Mark Koenig..... 2024

Michael Kane..... 2023

John Stroup ..... 2025

Mary J. Sullivan..... 2023

## OFFICIALS APPOINTED BY THE CITY COUNCIL

### DEVELOPMENT REVIEW BOARD

Brent Rakowski .....	2023
Carrie Macfarlane .....	2023
Don Peabody .....	2023
Steve Rapoport .....	2023
Amy Yuen .....	2024
Jason Mullin .....	2024
Mabrouka M'Barek .....	2024

### PLANNING COMMISSION

Shannon Haggett .....	2024
Michael Winslow .....	2023
Danelle Birong	
Ryan Adreon	
Cheryl Brinkman	
Chris Spence	
Janice Bosworth.	

### ENERGY COMMITTEE

Cheryl Brinkman .....	2023
Sid Bosworth .....	2023
Don Ferris .....	2023
Al Harder-Hyde .....	2023
Keith Morrill .....	2023
Maggi Shadroui .....	2023
Jeremy Francis .....	2023
Grace Williams .....	2023

### REVOLVING LOAN FUND COMMITTEE

Christopher Lapierre .....	2023
Lynn Donnelly .....	2023
Angela Bolduc .....	2023
Scott Gaines .....	2023
Hillary Devine .....	2023
Renny Perry .....	2023
Ian Huizinga .....	2023

### RECREATION COMMITTEE

Kathy Rossier .....	2023
Ben Hatch .....	2023
Julian Cesner .....	2023
Sue Rakowski .....	2023
Tania Bolduc .....	2023
Mike Daniels .....	2023
Michelle Eckels .....	2023
Matt Hawes .....	2023
Kim Palmer .....	2023
Lynn Rapaport .....	2023
Erin Wolcott .....	2023

## VERGENNES CITY STAFF DIRECTORY

### **CITY MANAGER**

Ron Redmond

### **CITY CLERK**

Penny Austin

### **CITY TREASURER**

Angela Bolduc

### **ADMIN. ASSISTANT**

Samantha Sturtevant

### **ZONING ADMINISTRATOR**

Peter Garon

### **RECREATION COORDINATOR**

Martha DeGraaf

### **PUBLIC WORKS SUPERVISOR**

Jim Larrow

### **PUBLIC WORKS STAFF**

Nelson Burgos

Matthew Crowley

Patrick Crowley

Daniel Flynn, Jr.

### **CHIEF OPERATOR, WASTEWATER TREATMENT PLANT**

Victor “Rick” Chaput, Jr.

### **ASSISTANT CHIEF OPERATOR**

Chris Huestis

### **INTERIM CHIEF OF POLICE**

Jason Ouellette

### **CORPORAL**

Patrick Greenslet

### **OFFICERS**

Mark Barber

Jill Harter

Adam O’Neill

Mark Stacey

### **FIRE CHIEF**

James Breur

### **FIRST DEPUTY FIRE CHIEF**

David DiBiase

### **SECOND DEPUTY FIRE CHIEF**

Matt Fraley

### **CAPTAINS**

Chris Dion

Peter McDurfee

### **FIRE WARDENS**

James Breur

Jim Larrow

### **COLLECTOR OF DELINQUENT TAXES**

Ron Redmond

### **TREE WARDEN**

Ron Redmond

## STATE REPRESENTATIVES FOR ADDISON-3 DISTRICT

### Diane Lanpher

PO Box 165  
Vergennes, VT 05491  
877-2230

### Matt Birong

51 So. Maple St.  
Vergennes, VT 05491

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. Website: [www.legislature.vermont.gov](http://www.legislature.vermont.gov)

## CITY TELEPHONE DIRECTORY

City Website .....	www.vergennes.org
City Hall .....	802-877-3637
City Manager.....	802-877-0041
City Clerk / City Treasurer .....	802-877-2841
Zoning Administrator.....	802-377-9527
Police Department / Non-Emergency.....	802-877-1152
Public Works Department.....	802-877-3585
Wastewater Treatment Facility.....	802-877-2931
Fire Department/Non-Emergency.....	802-877-3201
Vergennes Area Rescue Squad/Non-Emergency.....	802-877-3191

# VERGENNES POLICE DEPARTMENT 2022 ANNUAL REPORT



With great pleasure, I present to the City of Vergennes the Vergennes Police Department's 2022 annual report.

Throughout the last year, the Vergennes Police Department continued to provide a professional level of police service. We have received positive feedback from residents and people visiting the city. The feedback comes in many ways, from kind words shared with an officer, cards, emails, and delicious pastries. This year has also brought new challenges as we have had two retirements, and the city has focused more of its efforts on exploring the future mission of the police department. The police department is excited about taking on these challenges and working with the community to enhance the agency's capabilities in police services.

The police department received multiple grants this last year. The Vergennes Police Department takes pride in having been awarded many grants over the years, which allow cost savings to the people of Vergennes by offsetting the expense of the item(s) and how the item(s) purchased improve the efficacy of the department. Your police department was awarded monies to upgrade the IT room. We also were rewarded a grant to purchase a digital fingerprinting machine. The State of Vermont Governor's Highway Safety Program awarded the police department for the fifth year in a row the Governor's Highway Safety Position (GHSP). The GHSP allows us to have additional resources in addressing unsafe operations on the public roadways that we and the ones we care about travel.



The city of Vergennes received the findings from the International Association of Chief of Police Staffing and Workload Report. It is with great pride that IACP stated, "the Vergennes Police Department is a well-trained and well-organized department, and they generally enjoy a good relationship with the community." The report provided valuable recommendations to guide the city in improving the police department. The officers and I look forward to working with city leaders and community members to meet the recommendations.

Officer K9 Kaine retired this year after serving eight years as a police K9 with Officer Adam O'Neill. Kaine had an outstanding career. Kaine successfully tracked and located missing people and fleeing criminals. He was often the critical element in locating and seizing dangerous illegal drugs. Most importantly, Kaine always greeted anybody who came to the police station with a wagging tail and a giant dog smile. The community and the officers, and I will greatly miss Kaine.



Chief George Merkel retired after thirteen and a half years of serving as the police chief. Chief Merkel is an exemplary model of leadership. He came to the department during a tumultuous period in the city's history. With his leadership, he developed new policies and procedures, established best practices, obtained needed equipment, instrumental in constructing the police station; and the list of achievements are too many to list here. Due to his leadership, he repaired a broken police agency and elevated the agency to a level that is not remembered in the city's history.

Most importantly, Chief Merkel loves the community of Vergennes. I witnessed Chief Merkel often going above and beyond his duties as a police chief to help a person in the community. Chief Merkel's legacy will always be remembered through the lessons he shared with officers currently serving, who will pass down those lessons to future police officers. The training room was dedicated to Chief Merkel on the day of his retirement. The officers and I felt it appropriate to name the training room after him because of his love for instructing and how he instructed us. The community and the officers of the Vergennes Police Department will miss Chief Merkel. We are also excited about the new adventures he and Patty Merkel will share. Thank you for your service to the community of Vergennes and the profession of law enforcement.

2022 presented many challenges to the police department that will likely continue into 2023. For example, Mental health calls, people suffering from addiction, and the busy motor vehicle corridor that runs through Vergennes. With support from the community, the Vergennes Police Department will successfully address those and other challenges. The Vergennes Police Department is your police department. Every resident has stock in the department's success. The community is essential to the success of the police agency. The Officers and I would like to thank the citizens of Vergennes, City Manager Ron Redmond, the city clerk's office, city council members, the Department of Public Works, and the Vergennes Fire Department for their continuing support. If you have any questions, please feel free to contact me.

Respectfully submitted

Interim-Chief Jason Ouellette





**CITY OF VERGENNES FIRE DEPARTMENT**  
**50 GREEN STREET**  
**VERGENNES, VT 05491**  
**STATION 1 - 802-877-3201**

Municipality	# Of Calls
City of Vergennes	68
Ferrisburgh	36
Waltham	18
Panton	28
Addison	14
New Haven	2
Middlebury	3
Shelburne	3
Total	172

The City of Vergennes Fire Department (VFD) had a busy year responding to over 172 calls for service over the last 12 months.

This year saw some changes in the department and two long time members retiring. These retirements included Ladder Operator - Pat Crowley and 1st Deputy Chief Chris Gebo.

Pat served in various positions in his 35 years of service to the community, including Captain, Ladder Truck Driver, and Firefighter. Pat brought a wealth of knowledge and leadership to the department and will miss him.

We also saw the departure of 1st Deputy Chief Chris Gebo after 35 years of outstanding service. Deputy Gebo started as a Cadet with VFD and moved up the ranks to 1st Deputy Chief in his time with VFD. Chris provided our members with leadership, mentoring and support throughout his tenure with the department and will be missed. We would like to wish both members all the best in their retirement and thank them for their service to the community.

VFD is excited for the upcoming year and to continue to provide service to the city and towns that we have the privilege of working for. 2023 looks to be a busy year already as the department starts work on replacing to critical trucks over the next few years. Additionally, the City Council has approved a study to look at the overall condition of the station. The building was built in the 1940's and the last major renovation was done in 1979. The building is in need of major repairs and improvements, this study is the first step of understanding what type of work and the cost to undertake the project so this facility can continue to be used not only as our fire station but community gathering location, shelter and emergency operations center for the city. We look forward to the results and ability to plan for the future of our critical facility.

VFD was also the lucky recipient of grant funding of around \$60k. This funding was given towards phase1 of a communication upgrade and technical rescue equipment.

VFD has the extreme pleasure of having a roster of 36 Firefighter and 1 cadet. The city is always looking for new members to the department. VFD needs members from all walks of life, positions within the department vary and do not require someone to be running into a burning building. We always have needs for members that are active to help support operations on these scenes, help apply for grants, records maintenance, and other support activities. VFD meets weekly on Monday nights and only requires 24 hours per year of training per year for active members. If you are looking for a way to get involved and provide help to your community, we have a place for you! Please reach out to any member or stop at the station on Monday nights to find out more.

Current VFD Officers- Chief James Breur, 1st Deputy Chief David DiBiase, 2nd Deputy Chief Matt Fraley, Captain Liam Casey, Captain Matt Crowley, Captain Chris Dion.

2022 was also a tough year for the department as we have seen our beloved Chief, Jim Breur battling cancer. The chief has been fighting hard in this battle, we would expect nothing less from the Chief as we have seen him battle so many fires over is 45+ years in the department. We have the Chief and his family in our thoughts and prayers and hoping for a full recovery and would ask for the same from you.

We would like to thank all our dedicated members and their families for their willingness and dedication to the department. We would also like to thank the citizens of Vergennes for the continued support of the department and our ongoing needs.





# VERGENNES PARKS & RECREATION REPORT

Vergennes Parks & Recreation was established to support the city in their goals and efforts to provide quality recreational

facilities, parks, and programs, which are safe, diverse, affordable, accessible, and enriching to the community. The past year, 2022, proved to be an active year of programs and events for all ages facilitated by Recreation Coordinator, Martha DeGraaf. The Recreation Coordinator collaborates with the Vergennes Parks & Recreation Committee, a city council-appointed committee of citizen volunteers.

This committee performs in an advisory capacity to the City Council and City Manager in matters pertaining to the operations and maintenance of facilities and parks, as well as the recreational needs of the city.

Some of the highlights of the year 2022:

Recreational programs this past year included felting, soccer, tennis and pickleball lessons, water aerobics, swim lessons, hockey, figure skating, cross country skiing, archery, scarecrow making, bike safe week, Jr. Fishing Derby, Camp Commodore, and a Monster Dash and Costume Parade to name a few.

We celebrated Phase 1 of our Pavilion project by hosting a music concert at Veterans Park. Live music, food trucks, a raffle, and lots of fun was had. Fundraising for phase II has begun and we will be pursuing grant opportunities along with fundraising events.

The pollinator habitat garden was tilled, planted and came to life with beautiful flowers at Falls Park

The Sam Fishman Memorial Pool hosted a group of volunteers from Abercrombie and Fitch who volunteered their time to paint the pump house and waterproof the benches. VUHS 10th graders volunteered their talent working on various parks throughout Vergennes on their Community Service Day, and Middlebury College Men's Baseball team volunteered to help clean up the trails in the outdoor classroom area.

Participated in Local Motion Walk and Roll to School program on all VUES 1/2 days, and hosted E bikes for loan for the month of October.

Received three bike racks from the Northlands Job Corps welding program and placed them at Falls Park, Sam Fishman Memorial Pool, and Veterans Park.

Resurfaced the asphalt at the Skate Park, painted lines for basketball and pickleball at Veterans Park. Volunteers designed and built a half pipe element in the skate park

Installed rubber flooring in the skate hut.

The Sam Fishman Memorial Pool saw daily swim attendance and pool memberships increase. Swim lessons, swim team, lap swim, and aqua fit classes provided opportunities for people of all ages to enjoy our pool. We were honored to host the League Swim Meet.

Received a grant from the Vermont Outdoor Recreation Economic Collaborative to develop the Vergennes Connector Trail East which will connect New Haven Rd with Monkton Rd. Construction will start in the summer.

Partnered with many state and local organizations to make these events happen. Many thanks to all the residents of the City of Vergennes for your continued support and encouragement of The Vergennes Recreation Program.

There are also many community members that volunteer their time and expertise who are not formally on the Parks & Recreation Committee. We sincerely appreciate their interest and their time. The Parks & Recreation Committee meets on the 1st Wednesday of the month and welcomes visitors. Please check out our website, [vergennessvt.myrec.com](http://vergennessvt.myrec.com).

Respectfully submitted,

Martha DeGraaf

*Vergennes Recreation Coordinator*

Kathy Rossier

*Vergennes Parks & Rec Committee, Chair*

## CURRENT PARKS & RECREATION COMMITTEE MEMBERS

Kathy Rossier - *Chair*

Matt Hawes

Ben Hatch - *Secretary*

Erin Wolcott

Sue Rakowski - *City Council*

Lynne Rapoport

Julian Cesner - *Financial Liaison*

Tania Bolduc

Robyn Newton - *ANWSD*

Kimberly Palmer

Michelle Eckels

Michael Daniels

Ben Hatch

## ADDISON COUNTY REGIONAL PLANNING COMMISSION ANNUAL REPORT - YEAR END JUNE 30, 2022

Addison County  
REGIONAL PLANNING COMMISSION



2022 was a year of rebuilding for the Planning Commission, as we welcomed three new commissioners to our board. In addition to welcoming our new members and getting them up to speed on our processes and best practices for planning, our principal focus was finalizing the proposed amendments to update the City's Zoning and Subdivision Regulations to bring them into compliance with the City's Municipal Development Plan which was updated in 2020.

The amendments to the Zoning and Subdivision Regulations went through a lengthy public hearing process at both the Planning Commission and City Council levels and were adopted on May 24th, 2022. An additional proposed amendment is currently undergoing the public approval process. Many thanks to everyone in the community who got involved and provided testimony, commentary, and feedback.

Beyond our work on updating the Zoning and Subdivision Regulations, the Planning Commission is working in a number of areas to improve our community. These include:

- Transportation items: notably the ongoing Planning and Environmental Linkage study exploring how to best address truck traffic in our designated downtown.
- Neighborhood Development Area: The Planning Commission is applying for the state's Neighborhood Development Area designation. Achieving this designation will help guide and streamline new residential opportunities in areas of our community surrounding our downtown.
- Rights of Way/Public Space/Recreation: members are devoting time and energy to explore expanding the City's trail and recreation opportunities in conjunction with the Recreation Committee.
- Economic Development: we are keeping apprised of activities of the Vergennes Partnership and seeking ways to promote/assist the work of this vital organization.
- Energy: members have been instrumental in the formation and ongoing work of the newly-minted Energy Committee and continue to develop ways to help meet our community's energy goals.
- Maple Broadband: some members are also appointed representatives to the county's communication union district that is working to bring broadband access to unserved and underserved residents.
- Public Trees: members are revisiting a 2015 street tree study and survey with an eye toward developing and recommending best practices and policies regarding trees in public spaces and rights of way.
- City-wide Projects: we are working with the City Manager to identify projects where the Planning Commission may be able to assist the City Council on an extensive list of goals and community-oriented projects.

The Planning Commission held a total of 12 regular meetings, special meetings and public hearings, and logged over 100 combined person-hours during those meetings in 2022. Additionally, members spent numerous hours outside meetings, to research, read, and write in support of our update efforts. We are committed to maintaining transparency in our activities. Our meeting agendas and minutes are available at City Hall or online at [www.vergennes.org](http://www.vergennes.org).

The Planning Commission's membership includes Ryan Adreon, Danelle Birong, Janice Bosworth, Cheryl Brinkman, Shannon Haggett (Chair), Chris Spencer, and Mike Winslow (Vice-chair). Zoning Administrator Peter Garon serves as our clerk. We hold regular meetings on the first Monday of each month at 6:30 p.m. via Zoom and in person at City Hall. The public is always invited to attend our meetings and details to join our meetings are online at [www.vergennes.org](http://www.vergennes.org).

Respectfully submitted,

Shannon Haggett  
Chair, Planning Commission  
City of Vergennes

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2022 fiscal year:

### REGIONAL AND MUNICIPAL PLANNING AND MAPPING

- Worked with Cornwall, Salisbury, Orwell and Vergennes on Municipal Planning Grants
- Worked with Bristol, Lincoln and Shoreham on Bylaw Modernization projects focused on housing.
- Represented the Region in Act 250 and Section 248 hearings.
- Assisted municipalities in applying for Village Center Designation: Salisbury, 2021
- Updated and readopted the Population and Housing section of the Regional Plan.

### EDUCATIONAL MEETINGS AND GRANTS

- Hosted educational workshops on planning topics, including housing, planning essentials and community septic.
- Wrote or provided information and support to communities and organizations to secure grant funding.

### EMERGENCY PLANNING

- Worked with Addison County’s Regional Emergency Management Committee (REMC) and Vermont Emergency Management staff to assist with municipal emergency planning and training.
- Assisted communities in completing Local Emergency Management Plans to maintain ERAF status.
- Updated Mutual Aid agreements for Public Works Departments.
- Led an emergency exercise at the Hannaford Career Center
- Received two Flood Resilient Communities Fund (FRCF) grants
- Received one Building Resilient Infrastructure and Communities (BRIC) grant

### ENERGY PLANNING

- Assisted Waltham, Whiting, Shoreham, and Starksboro in developing their enhanced energy plans.
- Worked with Ferrisburgh and Vergennes to relaunch local energy committees.
- Worked with Efficiency Vermont and municipalities to implement enhanced energy plans.
- Provided energy scorecards for municipalities to track progress on state and local energy efficiency goals.
- Developed an online map of renewable energy resources and siting.

### TRANSPORTATION PLANNING

- Supported the Addison County Transportation Advisory Committee’s regional priorities and studies.
- Supported Tri-Valley Transit/ACTR by providing leadership and technical support.
- Worked with municipalities to reduce road erosion from local roads.
- Assisted Towns with bike and pedestrian, Better Roads and stormwater grants.
- Served as a Municipal Project Manager for a sidewalk construction projects in Middlebury and Vergennes and a culvert replacement project in Bridport.
- Sponsored town transportation planning studies.
- Conducted traffic and pedestrian studies for towns.
- Hosted the regional Walk/bike council meetings and a statewide Bike/Ped Summit in Middlebury.
- Sponsored a Planning and Environmental Linkages Study for the City of Vergennes and surrounding communities Natural Resources Planning
- Actively supported the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support conservation commissions.
- Prepared to serve as the Clean Water Service Provider for the Otter Creek Basin
- Provided educational outreach supporting the Otter Creek Tactical Basin Plan update.
- Assisted in stormwater planning projects and Ecosystem Restoration Program grants.

Addison	Bridport	Bristol	Cornwall	Ferrisburgh	Goshen	Leicester
Lincoln	Middlebury	Monkton	New Haven	Orwell	Panton	Ripton
Salisbury	Shoreham	Starksboro	Vergennes	Waltham	Weybridge	Whiting



## DEVELOPMENT REVIEW BOARD ZONING ADMINISTRATORS REPORT

The Development Review Board reviews proposed land development within the city for all uses other than one-family and two-family dwellings which are reviewed by the Zoning Administrator. 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. Hearings are advertised in the Addison Independent, and posted at City Hall, the Post Office, and Maplefields (formerly Small City Market) and are available at [vergennes.org](http://vergennes.org), on the Development Review Board site, at least 15 days prior to the hearing. Property owners who abut a parcel involving proposed land development requiring Development Review Board public hearing are mailed a copy of the public notice.

The Development Review Board experienced no changes in its membership this past year. Brent Rakowski continues his service as chair. Carrie Macfarlane serves as vice-chair and Jason Mullin is secretary. Other members of the Development Review Board include Don Peabody, Steve Rapoport, Amy Yuen, and Mabrouka M'Barek. Lowell Bertrand currently serves as an alternate. Peter Garon was reappointed as Zoning Administrator for a three-year term.

Development Review Board meetings are held at the on the first Monday of each month beginning at 7 p.m. Meetings this year have either been conducted as virtual meetings over ZOOM, or hybrid meetings with Zoom access or in person attendance. Meetings in 2023 no longer be conducted as ZOOM only. Meeting agendas are posted at City Hall, the Post Office, and Maplefields (formerly Small City Market) and are available at [vergennes.org](http://vergennes.org) on the Development Review Board site.

For the year 2022, the following zoning activity took place:

- Thirty-one zoning permits were issued in 2022. Two applications were denied. Three zoning permits were issued for one-family dwellings. One permit was issued for demolition in the Historic Neighborhood District. Six applications for change of use were approved. Nine accessory structures were approved, and one accessory dwelling unit was approved. Seven permits involved miscellaneous structures. There was one subdivision approved. Two permits involved changes to uses at the Simmons site. A new propane storage and transfer operation on Pantan Road was approved.
- A certificate and declaration of compliance is generally issued at the request of a landowner or their attorney at the time a property is about to be conveyed or refinanced. Forty-one certificates were issued in 2022.
- The Development Review Board conducted eleven public hearings required for all uses other than one-family and two-family dwellings.

Any questions related to issues of land development in Vergennes can be directed to my attention. Normal office hours are Tuesday and Thursday from 10:30 to 2:30, but I am on call the rest of the week. I can be reached at 802-377-9527 or by e-mail at [pgaron@vergennes.org](mailto:pgaron@vergennes.org).

Respectfully submitted,

Peter Garon  
*Zoning Administrator*

# BIXBY MEMORIAL FREE LIBRARY

Thank you for your steady financial support, together with Addison, Ferrisburgh, Pantan and Waltham, of this **accessible and welcoming local community place for ALL**. The Bixby is yours!

Your support provides a toy-, craft- and book-filled **children's room**; a dedicated space for **young adults** with titles just for them; a **community room** with comfy sofas, fireplace, magazines, wifi, work tables, computers and printing; expanded hearing- and vision-accessibility tools and large-print books; **rooms** for meetings, presentations, recitals, clubs and community gatherings (including a newly-refreshed second floor **Bixby Hall**); **treasured historical objects, art, and archive exhibits** throughout the library thanks to volunteer experts, things to borrow, and more!

All of this accessibility is possible thanks to the **qualified, trained, and resourceful staff and volunteers**, who enable the library to be open **five days (37 hours) a week, throughout the year**. Please stop by and say hello!

**Infants through seniors** gathered for community meetings, health and financial seminars, storytimes, clubs, culture & history talks, crafts, cooking, fitness and writing classes, art exhibits, musical performances, volunteering, and more.

*"I've been feeling so isolated. But as soon as I got to the Bixby, I recognized friends who I hadn't seen in a while and it felt good to give my mind something interesting to think about."*

The Bixby is often the **first place newcomers find a connection to the community and feel a sense of belonging**.

## Looking Ahead

- **Seed Library:** We'll be re-purposing our antique card catalogs to store and swap seeds for your gardens.
- **Strategic Plan:** It's time for a refresh of the Bixby strategic plan to best serve the needs of our community.
- **Outreach:** Know of an opportunity to bring the library's resources out into the community? Please let us know.

## When's the Last Time You Stopped By?

- Meet a friend, bring a child, enjoy the local history and art exhibits, or just relax. **The Bixby is yours.**

## Feedback, Suggestions, or Volunteer Interests?

Contact Catharine Hays, Library Director: (802) 877-2211 or [catharine.hays@bixbylibrary.org](mailto:catharine.hays@bixbylibrary.org)

**For more information:** <https://bixbylibrary.org>; Bixby Newsletter: <https://bixbylibrary.org/newsletter/>

**Bixby Library Hours:** Tuesday, Wednesday, Thursday 10am to 7pm and Friday & Saturday 10am to 3pm

*"One of my first stops, literally on the day I closed on my house, was the Bixby... [it] has become as special in the lives of my six children as my hometown library was for me."*

People increasingly use our free computers and WiFi to search for employment opportunities, **apply for jobs**, and use the public printer for paperwork.

*"I was grateful to use the Bixby's computers to find and land a job. Once I get settled in, I'll sign up for my library card and attend some programs. Thank you!"*

Folks are loving the new Bixby "**Library of Things**" we created with grant funding. Borrow items that you only need occasionally: Fix-it tools, sky and bird-watching, A/V equipment, sewing machine, snow shoes, etc. Other ideas?

*"We borrowed the Cricut machine and the whole family made Halloween decorations. I saved money and we had so much fun together."*

**Those in need** count on the Bixby as a place they can go and stay to get cool, get warm, and be safe.

*The Bixby created two "public cooling rooms" during the 2022 oppressive heat spells, offered the warmth of two electric fireplaces during the chill, and became an official COVID testing site with grant support.*

Dozens of **volunteers, donors, fundraisers, grantors, and partner organizations** helped make all this possible.

*Thank you for your time, energy and expertise in leveraging and expanding our core resources to serve even more people, in more meaningful ways, to improve lives.*



## VERGENNES AREA RESCUE SQUAD

Greetings to all,

Vergennes Area Rescue Squad has relied heavily on the support of volunteer EMS providers since 1969 to provide 24/7 coverage to our 7 town communities and beyond, stretching from Lake Champlain and the dairy lands to the Green Mountains. Currently across the entire country volunteerism is down to an all time low and VARS is no stranger to this phenomena. Did you know that 90% of the pre-hospital emergency care is provided by organizations such as ours? We continue to have a critical need for volunteers.

Over the last several years Vergennes Area Rescue Squad has had to adapt to our changing environment and is increasingly having to rely on a paid staffing model in an effort to keep our commitment to our communities of providing high quality critical emergency care. These changes were internal and as such many new faces have joined our ranks over this period. What has not changed is our dedicated commitment to serve our community.

As the acting president I am very proud to report that VARS has some of the most warmest, dedicated, and highly trained professionals I have had the pleasure of working with in my 38 years in the emergency services. If you are interested in becoming part of such a rewarding field, serving your community, and joining our family, please reach out online at: [www.Vergennesrescue.org](http://www.Vergennesrescue.org). No experience is necessary as we will train. Please consider being part of something bigger and give back to your communities. Your help is needed in whatever capacity you can offer.

Continued thanks to all that have supported us in the past and continue to do so in the future. Through your support over the years we have been able to maintain and update crucial life saving equipment. Looking ahead we will continue our focus on maintaining our excellent emergency care but also hope to begin steps for much needed improvements or rebuilding of our cramped and dated station at 106 Panton Road. In addition we are in the initial stages of an exciting 2 year build process of a new ambulance to replace a dated model.

Our call volume is ever increasing and 2021 closed with a 20% increase from 2020. We are on track yet again to set a new yearly record in 2022 so your continued support is crucial. Large or small contributions will make a difference and will always help us help you, your family, friends, and neighbors. Thank you for your support.

Regards,

John Weber, President  
Vergennes Area Rescue Squad

## 2022 VITAL RECORDS

If you have a family member that was married, born, or died during 2021 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

Davis, Albert and Perkins, Kristopher	4/14/2022
Dye, Sean and Russett, Jenny	5/14/2022
Donnelly, Ryan and Bodington, Elyzabeth	5/27/2022
Lourie, Walker and Kolodner, Hillary	5/28/2022
Barrand, Christopher and Lauer, Eva	6/11/2022
Nakib, Mark and Hart, Makenna	6/12/2022
Cerutti, Jason and McNamara, Colleen	6/18/2022
Roth, Erik and Eckhardt, Cayleigh	6/18/2022
Deyoung, Trevor and Stearns, Ashley	6/25/2022
Hayyat, Amjad and Cleary, Julianne	6/28/2022
Smith, Larry and Norris, Michelle	7/29/2022
Sawabini, James and Tilak, Gaurie	8/20/2022
Wolfe, David and White, Carol	8/25/2022
Fiore, Steven and Harries, Allyson	8/27/2022
Raquet, Christian and Marlatt, Kimberly	9/3/2022
Kelleher, Nicholas and Mendell, MollyRose	9/3/2022
Hoyt, Raphael and Hoyt, Maria	9/4/2022
Harper, Kelcey and Hatch, Madeline	9/9/2022
Decker, Larry and Vanderhoof, Katie	9/16/2022
Middle, Jeremy and Gonzalez, Evangelina	9/17/2022
Dubie, Jr., Donald and O'Mara, Rachel	9/19/2022
Nagy, Matthew and Lee, Melody	9/19/2022
Zindman, Robert and Tosti, Emma	10/1/2022
McGuire, Charles and Spevok, Eleanor	10/9/2022
Carbone, Austin and Pomeroy, Cathleen	10/15/2022
Lange, Samuel and Bolen, Christa	10/28/2022

## BIRTHS 2022

<b>CHILD'S NAME</b>	<b>DATE</b>	<b>PARENTS</b>
Oosterman, Willem Dwight	01/08/2022	Oosterman, John David & Erin Louis
Robinson, Everett Dean	01/08/2022	Robinson, Maggie Lynn & Anderson, Elizabeth Kate
Bilsky, Morgan Daniel	02/02/2022	Bilsky, Lee George & Johnsen, Molly Cummings
Zak, Harrison Paul	03/29/2022	Zak, Jeffrey Johnathan & Taylor Blair
Vasiliou, Theadora Kyriaki	04/13/2022	Vasiliou, William Anthony & Elya Horattas
Putnam, Thomas Roger	04/23/2022	Putnam, Bruce Arthur & Clark, Elizabeth Ann
Clark, Paisley Grace	04/29/2022	Clark, Brian Matthew & Jennifer Sarah
Kaslow-Rele, Kian Noah	05/03/2022	Rele, Nial Vasant & Kaslow, Zoe Hannah
Jackman, Josey Pearlee	05/25/2022	Jackman, Mitchell Cain & Beringer, Emily Tate
Bynum, Evelyn Ruth	06/01/2022	Bynum, Andrew Louis & Jennifer Sharon
Robbins, Felix Lou	06/28/2022	Robbins, Maxwell Emile & Emily Anna
Briggs, Addilyn Maddox	07/06/2022	Briggs, Justin Charles & Miller, Deanna Michelle
Nary, Silas Alan	07/15/2022	Nary, Cody Paul & Samantha June
Canterbury, Quinn Josephine	07/17/2022	Canterbury, Shelby Lane & Wilk, Kristen Marie
Mardin, Hazel Jaymes	07/25/2022	Mardin, Derrick James & Dunham, Danielle Michelle
Gutierrez, Creedance Leilani	08/17/2022	Gutierrez, Kameron & Thompson, Keisha Mariah
Burleson, Declan Emmett	08/20/2022	Burleson, Levi Chrisander & Marshall, Abigail Nicole
Santa Maria-Rule, Amalie Casson	09/06/2022	Rule, Benjamin Thomas & Santa Maria, Jena Elizabeth
Small, Louis Russell Morton	09/21/2022	Small, David Todd & Blum, Abigail Emilia
Kareckas, Greta Bea	11/15/2022	Kareckas, Kevin James & Rehm, Anna Grace
Plankey, Charlie Sue	11/30/2022	Plankey, David Michael & Chelsea Elizabeth



## DEATHS 2022

<b>NAME</b>	<b>DATE</b>	<b>AGE</b>
Jackman, Dennis John	01/20/2022	70
Conant, Marie Harriette	01/14/2022	93
Cousino, Thomas Joseph	01/21/2022	80
Wilhelm, Florence Janet	02/12/2022	81
Pierce, Robert Roy	01/30/2022	76
Bunde, Neal Phillip	02/18/2022	66
Kimball, Glenn Steven	03/02/2022	60
Ruskin, Selma M.	03/13/2022	97
Whitney, Iris Lee	03/27/2022	52
Wendel, Edla B.	04/01/2022	91
Bienvenue, Mary Lilah	04/13/2022	81
Beecy, William Sr.	04/23/2022	80
Danyow, Jack Albert	04/28/2022	84
Young, Walter Joseph	05/07/2022	89
Clark, Donald Briggs Sr.	05/23/2022	88
Zimmers, Hugh M.	06/25/2022	84
Flynn, Tyler Olin	07/02/2022	31
Russett, Ann Marie	07/04/2022	90
Quesnel, Joan Marie	07/10/2022	83
Stearns, Donna Marie	08/03/2022	66
Maynard, Ronald Chester	09/17/2022	69
Brunet, Paul Joseph	09/18/2022	86
Larrow, Adam John	09/21/2022	52
Gordon, Drew Melvin	10/14/2022	71
Kaster, Kathleen Martin	10/14/2022	80
Vaughan, Georgia Alda	10/26/2022	85
Schickler, Nancy J.	11/04/2022	78
Crogan, Thomas F. Jr.	11/15/2022	84
Crowe, Harold III	11/27/2022	56
Hartwell, Roberta Nan	11/28/2022	81
Weber, Kenneth Robert	12/17/2022	81
Deyette, Glen Alan	12/29/2022	74
Hatch, James Michael	12/29/2022	67

## NOTICE TO DOG AND WOLF-HYBRID OWNERS

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

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

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

A dog or wolf-hybrid found to be running at large shall be delivered to the pound. The pound will notify the dog’s or wolf-hybrid’s owner if the dog or wolf-hybrid is licensed. The dog or wolf-hybrid shall be held five days after the owner is notified. If the dog or wolf-hybrid is unlicensed, the pound will still hold the dog or wolf-hybrid for five days. If an owner does not claim the dog or wolf-hybrid within 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.

**CITY PAYROLL ACCOUNT**  
**JANUARY 1, 2022 through December 31, 2022**

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>		<u>WAGES</u>
Adreon, Ryan	Administration	\$	210.00
Adreon, Sydney	Swimming Pool	\$	2,164.16
Ambrose, Kathleen	Fire Department	\$	403.00
Aube, Britney	Administration	\$	32,423.37
Austin, David	Administration	\$	350.00
Austin, Penny	Administration	\$	36,390.96
Austin, Richard	Administration	\$	775.00
Badger, John III	Fire Department	\$	101.00
Barber, Mark	Police Department	\$	63,287.25
Birong, Danelle	Administration	\$	435.00
Bolduc, Angela	Administration	\$	63,440.26
Bosworth, Janice	Administration	\$	210.00
Breur, James	Fire Department	\$	225.00
Brinkman, Cheryl	Administration	\$	465.00
Bronson, Elena	Swimming Pool	\$	735.13
Brooks, Adelaide	Swimming Pool	\$	3,444.80
Brown, William	Fire Department	\$	539.00
Bryant, Raia	Swimming Pool	\$	56.48
Burbo, Robert	Fire Department	\$	43.00
Burgos, Nelson	Public Works Department	\$	47,845.00
Butterfield, Sabrina	Swimming Pool	\$	474.25
Casey, Liam	Fire Department	\$	572.00
Catchapaw, Richard, Jr	Police Department	\$	195.00
Chabot, Mathew	Administration	\$	1,550.00
Champine, Leslie	Fire Department	\$	43.00
Chaput, Victor, Jr	Sewer Department	\$	73,804.12
Chaput, Victor, Sr	Sewer Department	\$	50,392.18
Charbonneau, Kevin	Fire Department	\$	107.00
Clark, Acadia	Swimming Pool	\$	2,065.20
Clark, Adam	Swimming Pool	\$	157.50
Clark, William	Swimming Pool	\$	1,871.25
Collette, Peter	Fire Department	\$	297.00
Croke, Allison	Swimming Pool	\$	548.63
Croke, Ethan	Swimming Pool	\$	2,530.45
Crowley, Matthew	Public Works Department	\$	60,521.92
Crowley, Patrick	Public Works Department	\$	67,653.94

**CITY PAYROLL ACCOUNT**  
**JANUARY 1, 2022 through December 31, 2022**

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>		<u>WAGES</u>
Currier, Trevor	Fire Department	\$	595.00
Daniels, Michael	Fire Department	\$	623.00
Davis, Luke	Swimming Pool	\$	2,600.99
DeGraaf, Gunnar	Swimming Pool	\$	508.29
DeGraaf, Kristin	Swimming Pool	\$	341.00
DeGraaf, Martha	Recreation Department	\$	44,935.00
Dibiase, David	Fire Department	\$	798.00
Dion, Caleb	Fire Department	\$	347.00
Dion, Christopher	Fire Department	\$	488.00
Donnelly, Ryan	Fire Department	\$	407.00
Dugan, John	Fire Department	\$	459.00
Eckels, Frances	Swimming Pool	\$	2,150.40
Eckels, Michelle	Swimming Pool	\$	4,170.30
Flynn, Daniel	Public Works Department	\$	52,052.36
Fraley, Matthew	Fire Department	\$	1,047.00
Fraser, Brian	Fire Department	\$	1,083.00
Fuller, Chris	Fire Department	\$	181.00
Gagnon, Riley	Swimming Pool	\$	3,673.70
Garon, Peter	Administration	\$	20,224.75
Gebo, Christopher	Fire Department	\$	370.00
Gebo, Zachary	Fire Department	\$	457.00
Giroux, Madeline	Swimming Pool	\$	153.75
Goucher, Kyle	Fire Department	\$	923.00
Greenslet, Patrick	Police Department	\$	82,344.60
Haggett, Shannon	Administration	\$	480.00
Harter, Jill	Police Department	\$	70,201.84
Hawley, Melvin	Administration	\$	775.00
Howell, David	Swimming Pool	\$	1,528.13
Huestis, Christopher	Sewer Department	\$	1,660.00
Huizenga, Ian	Administration	\$	750.00
Jacobson, Finnley	Swimming Pool	\$	2,198.68
Jacobson, Scout	Swimming Pool	\$	3,431.00
Johnson, Sophia	Swimming Pool	\$	913.03
Kaslow, Zoe	Administration	\$	375.00
Kayhart, Parker	Swimming Pool	\$	405.80
Kelly, Jeremy	Fire Department	\$	151.00

**CITY PAYROLL ACCOUNT**  
**JANUARY 1, 2022 through December 31, 2022**

<b><u>EMPLOYEE</u></b>	<b><u>DEPARTMENT</u></b>		<b><u>WAGES</u></b>
Kingsley, Jennifer	Swimming Pool	\$	396.50
Koenig, Chance	Swimming Pool	\$	2,594.28
LaFlam, Benjamin	Fire Department	\$	365.00
Larrow, James	Public Works Department	\$	81,835.32
Lumbra, Cory	Fire Department	\$	689.00
Lumbra, Reid	Fire Department	\$	503.00
MacFarlane, Carrie	Administration	\$	945.00
M'Barek, Mabrouka	Administration	\$	630.00
McDurfee, Peter	Fire Department	\$	803.00
McKirryher, Christopher	Fire Department	\$	263.00
Merkel, George	Police Department	\$	75,666.67
Mills, Colleen	Police Department	\$	4,218.81
Mullin, Jason	Administration	\$	645.00
Murray-Killon, Jill	Administration	\$	775.00
O'Neill, Adam	Police Department	\$	64,722.03
Ouellette, Jason	Police Department	\$	82,668.83
Palmer, Gideon	Swimming Pool	\$	1,642.88
Peabody, George	Administration	\$	675.00
Perlee, Darren	Fire Department	\$	287.00
Potter, Siobhan	Swimming Pool	\$	2,000.00
Rakowski, Anna	Swimming Pool	\$	2,842.64
Rakowski, Brent	Administration	\$	705.00
Rakowski, Calder	Swimming Pool	\$	1,901.38
Rakowski, Susan	Administration	\$	775.00
Rapoport, Carlyn	Administration	\$	1,248.00
Rapoport, Steven	Administration	\$	690.00
Redmond, Ronald	Administration	\$	97,849.96
Roberts, Lily	Swimming Pool	\$	1,079.02
Russett, Rose	Administration	\$	10,600.95
Sheehan, Ryan	Fire Department	\$	51.00
Sickles, Steven	Fire Department	\$	679.00
Spencer, Christopher	Administration	\$	210.00
Stacey, Mark	Police Department	\$	59,891.26
Steponaitis, Roberta	Administration	\$	150.00
Stinchfield, Christina	Swimming Pool	\$	3,467.00
Stone, Jeffrey	Fire Department	\$	305.00

**CITY PAYROLL ACCOUNT**  
**JANUARY 1, 2022 through December 31, 2022**

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>	<u>WAGES</u>
Sturtevant, Samantha	Administration	\$ 8,167.50
Sullivan, Keegan	Fire Department	\$ 1,087.00
Trombley, Kimberly	Administration	\$ 195.00
Turpin, Sheila	Fire Department	\$ 74.50
Williams, Jing	Swimming Pool	\$ 213.35
Winslow, Michael	Administration	\$ 450.00
Woods, Cherise	Swimming Pool	\$ 529.88
Yuen, Amy	Administration	\$ 705.00
		<u>\$ 1,336,322.23</u>

**STATEMENT OF TAXES LEVIED AND RAISED  
JULY 1, 2021 TO JUNE 30, 2022**

Real Estate	\$235,232,638 at 1%	\$	2,352,326.38
Homestead Values	\$131,173,750 at 1%	\$	1,311,737.50
Non-residential Values	\$104,158,888 at 1%	\$	1,041,588.88

**Taxes Levied**

City Tax	\$2,338,554.70 at \$ 0.9159	\$	2,141,867.03
School Tax/Homestead Ed	\$1,306,937.50 at \$ 1.8220	\$	2,381,240.08
School Tax/Non-residential Ed	\$1,012,667.43 at \$ 1.7541	\$	1,776,320.05
Late HS-122 Penalty		\$	6,270.47
		\$	<u>6,305,697.63</u>

**Taxes Raised**

Property Taxes Collected by June 30, 2022		\$	6,182,948.73
Held by Delinquent Collector July 1, 2022		\$	<u>122,748.90</u>
		\$	6,305,697.63

**ABSTRACT OF THE 2022 GRAND LIST**

<u>Category</u>	<u>Entries</u>	<u>Assessed Value</u>	
Residential I	765	\$	161,593,050.00
Residential II	3	\$	1,284,200.00
Mobile Homes - Unlanded	74	\$	2,676,700.00
Mobile Homes - Landed	8	\$	1,094,900.00
Commercial	70	\$	26,100,100.00
Commercial Apts	16	\$	8,429,700.00
Industrial Plants	5	\$	8,787,600.00
Utilities - Electric	2	\$	14,633,547.00
Utilities - Other	1	\$	5,180,500.00
Other	4	\$	685,200.00
Miscellaneous	<u>41</u>	\$	<u>7,128,200.00</u>
Sub Total	989	\$	237,593,697.00
Cable - Education Tax Only	1	\$	263,270.00
		\$	<u>237,856,967.00</u>
Cable Exemption	1	\$	(263,270.00)
Veterans' Exemptions	12	\$	(440,000.00)
Grandfathered Exemption	1	\$	(250,000.00)
Voter Approved Exemption	1	\$	(197,100.00)
Current Use Exemptions	2	\$	<u>(188,600.00)</u>
<b>Total Municipal Grand List</b>		\$	<b>236,517,997.00</b>
			<b>@1% \$2,365,179.97</b>

# DELINQUENT SEWER ASSESSMENTS

## JUNE 30, 2022

253 Main Street LLC\*  
 Ambrose, Richard and Heidi  
 Angier, Justin  
 Apodaca Jr, Michael and Jennings, Kerri-Ann\*  
 Arel, Abby Barratt  
 Arnstein, Cody\*  
 Austin, David  
 Barrows, Diane  
 Beauchemin, James\*  
 Beuhler, Christopher  
 Bodington, Stacie  
 Botala, Scott Jr and Jacqueline\*  
 Brinkman, Irene Life Estate  
 Brooks, Joshua and Tara\*  
 Brownell, Jonathon and Cheryl  
 CAM Investments LLC\*  
 Carr, Allison\*  
 Castine, Richard and Dawn\*  
 Catchapaw Jr, Richard\*  
 Cousino, Guy and Pamela\*  
 Crowl III, William\*  
 Cunningham Trustee, Clara\*  
 Cunningham, Ragan\*  
 Deyette, Robert and Francine  
 Dibiasse, David\*  
 Dodd, Nathan\*  
 Duggento, Andrew and Nina\*  
 Flint, Kaylie and Saman\*  
 Flynn, Arlen  
 Greg Lutton LLC\*  
 Greven, Dora\*  
 Guinness, Amanda and Lisa  
 Hawkins, Kenneth and Rachel  
 Herrington, Cheryl  
 Jewell, Howard and Laurel  
 Kadar, Kenneth  
 L & C Properties, LLC\*  
 Lamothe, Christine\*  
 MacIntire, Bruce and Dawn\*

Maple, Zachariah  
 McCaffrey, Sean\*  
 McCarthy, James\*  
 McConnell, Ronald and Amy\*  
 McGovern, Karyn  
 Mclean, Ornan\*  
 Meader, Bruce and Paulette\*  
 Morse, Timothy  
 Nary, Cody\*  
 Oosterman, John and Erin\*  
 Partington Marybeth  
 Piper, Nicholas and Koreen  
 Pop the Trunk LLC\*  
 Pratt, Avery  
 Raphael, Jordan and Stacy\*  
 Reck, Christopher and Sandra  
 Relyea Jr, Dennis and Amanda\*  
 Rivait, Susan  
 Rose, Arthur A  
 Route 22A & 1 Main LLC\*  
 Salch, Jean Marie\*  
 Schoonmaker, William and Lori\*  
 Scribner, Travis and Leslie\*  
 Simmonds Precision Products\*  
 Stinchfield, Christopher  
 Stone Block Partners LLC\*  
 Taylor, Gary and Francine  
 Taylor, Bruce A\*  
 Tembreull, Mark and Tracy\*  
 Tucker, Darrell and Vicky  
 Vandeweert, Pamela  
 Verburg, James and Katie\*  
 Vergennes Village LLC\*  
 Young, Benjamin & Amber\*

**Total**                      **\$37,153.79**

\* Paid in full since June 30, 2022  
 Amount owed includes penalty and accrued interest.



# DELINQUENT PROPERTY TAXES

## JUNE 30, 2022

### 2014

Sinclair, Michael

### 2015

Sinclair, Michael

### 2016

Sinclair, Michael

### 2017

Martell, Martin and Kathaleen

Sinclair, Michael

### 2018

Arel, Abby Barratt\*

Fenimore, Carol\*

Flynn, Timothy and Erica

LaFountain, Linda

Martell, Martin and Kathaleen

Sinclair, Michael

### 2019

Arel, Abby Barratt\*

Fenimore, Carol\*

Flynn, Timothy and Erica

Kadar, Kenneth

LaFountain, Linda

Martell, Martin and Kathaleen

Monty, Peter Sr

Norton, Julie Ann

Sinclair, Michael

### 2020

Arel, Abby Barratt\*

Austin, David\*

Bassett, Justin

Fenimore, Carol\*

Flynn, Timothy and Erica

Kadar, Kenneth

LaFountain, Linda

Martell, Martin and Kathaleen

Monty, Peter Sr

Norton, Julie Ann

Peryea, Billie-Jo

Scott, Misty

Sinclair, Michael

### 2021

Ambrose, Richard and Heidi\*\*

Arel, Abby Barratt\*

Austin, David\*

Barret, Allison\*

Bassett, Justin

Brooks, Joshua and Tara\*

Brinkman, Irene Life Estate\*

Cole, Roderick\*

Curtis, Erica

Duffy, Leonard\*

Deyette, Robert and Francine

Fenimore, Carol\*

Ferland, Michael\*

Flynn, Timothy and Erica

Kadar, Kenneth

Kimball, Jason\*

L & C Properties LLC\*

LaFountain, Linda

Leachman, Bruce\*

Martell, Martin and Kathaleen

Monty, Peter Sr

Norton, Julie Ann

Peryea, Billie-Jo\*

Pop the Trunk LLC\*

Poro, Vincent

Robbins, Maxwell\*

Rose, Arthur A

Scott, Misty

Sinclair, Michael

Springthorpe, William\*

### Delinquent Property Taxes - June 30, 2022

**\$122,748.90**

\* Paid in full since June 30, 2022

\*\* Paid in part since June 30, 2022

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 property owners who receive a state payment adjustment.

## BOARD OF AUDITORS REPORT

The City of Vergennes hires an independent professional auditing firm that conducts the annual audit of the funds and financial activities of the city. As your elected Board of Auditors, we also review city financial activities and the independent auditor's findings and prepare a report.

Since 2002, Fothergill Segale & Valley of Montpelier, Vermont, has served as the city's auditing firm. Due to staffing issues that began in late 2021, the firm decided in 2022 to reduce the number of audits it would perform. Thus, the FY 21 audit would be the last audit they would perform for the City of Vergennes. Faced with a smaller staff, the firm has continued to work on completing the FY 21 audit. It was not included in last year's annual report. At that time, we had anticipated a delivery date of June 30, 2022, but the firm has had ongoing delays since that time.

Knowing the City of Vergennes would need to secure a new auditor, City Staff and the Board of Auditors issued an RFP (Request for Proposals) for auditing services for FY 22-24. In mid-May, following a review of a draft RFP by the Council and the Board of Auditors, staff issued an RFP for auditing services for fiscal years FY 22-24 to eight firms in Vermont, New Hampshire and Maine. Three firms responded that they are either no longer serving municipalities or were experiencing staffing challenges and would not be responding to our RFP. Two firms sent proposals.

Based on the similarity of the two proposals, both firms' experience with Vermont municipalities, and the substantial cost difference in favor of one of the firms, the Board of Auditors and city staff recommended the Council select RHR Smith & Company, CPA's of Buxton, ME, as auditor for fiscal years 22-24.

In late February, 2023, the city received word from Fothergill Segale & Valley that the fiscal year 2021 audit is now complete. With the fiscal year 2021 audit in hand, the city can now begin working on fiscal year 2022 with its new auditing firm, RHR Smith & Company. In lieu of having an official audit in this year's annual report, we are including unaudited financials for fiscal year 2022, from July 1, 2021 to June 30, 2022.

As we look ahead, we're excited to have RHR Smith & Company on board, as they can assist the city in addressing existing recommendations for following governmental accounting standards, identified in past financial audits over the last two decades. The Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles. Past city audits identified a few areas of potential improvement for compliance with GASB standards which we are including in our FY 22 audit plan.

For the FY 22 audit, our goals include:

- Moving into compliance with GASB 68. This will involve attaching a formal disclosure to the annual audit that states our share of the State's pension obligations.
- Changing how the city treats the Sewer Fund, from a special revenue fund to an enterprise fund. Accounting principles generally accepted in the US 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.
- Accomplishing this will be the first step towards asset management and compliance with GASB 34. RHR has the capacity to assist us with this activity, versus the city needing to hire an independent firm. It's crucial that we have this in place as we ramp up our \$25 million+ sewer upgrade over the next 3-5 years.

We look forward to returning to our normal annual cadence for the FY 23 audit and beyond.

Sincerely,

Board of Auditors

Sivan Cotel  
Jen Russell

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



February 21, 2023

City Council Members and  
Ron Redmond, City Manager  
City of Vergennes  
Vergennes, VT

We have audited the financial statements of each major fund and the aggregate remaining fund information of the City of Vergennes, Vermont for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The City did not have any estimates affecting the City's financial statements.

The financial statement disclosures are neutral, consistent and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered some significant difficulties in dealing with management in performing and completing our audit. This issues were related to management needing additional time to gather information and answers questions due to change in staff.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted the following uncorrected misstatements: accrued payroll as of June 30, 2021 was not recorded and pension expense was understated. Management has determined, and we agree, that its effect is immaterial, both individually and in the aggregate, to the financial statements as a whole.

We proposed twelve adjusting entries that were corrected by management. Six of the adjustments were material and detected by audit procedures, as follows:

1. To adjust the sewer expenditures into correct fund.
2. To adjust accounts payable in the Sewer Fund.
3. To adjust grant receivables in the Special Revenue Funds.
4. To allocate water tower revenue correctly.
5. To adjust various special revenue accounts for current year activities.
6. To adjust grant receivables in the General Fund.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 21, 2023.

### *Significant Deficiency in Internal Control*

Please see the Schedule of Findings and Responses where we reported a significant deficiency in internal control. The schedule also includes management's response to these findings.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### *Audit Report Departures*

The objective of our audit was to express opinions as to whether the basic financial statements are presented in accordance with generally accepted accounting principles in the United States of America. As noted in our engagement letter dated July 21, 2021, we expected to issue an adverse opinion on your financial statements because management has requested departures from generally accepted accounting principles in the United States of America. Vermont law does not require that the City present its financial statement in accordance with generally accepted accounting principles in the United States of America, and it is not unusual for a small town or city to depart from some accounting principles. Implementing the following would allow us to consider an adverse opinion on the government-wide statements due to the omission of fixed assets, but provide unmodified opinions on the other opinion units.

#### *GASB No. 34 and No. 37*

We recommend the City implement GASB No. 34 and GASB No. 37 that require the presentation of government-wide financial statements.

#### *Sewer Fund*

We recommend the City treat the Sewer Fund as an Enterprise Fund rather than a Special Revenue Fund.

#### *GASB No. 54*

We recommend that the City implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This GASB establishes new fund balance classifications for governmental fund types and clarifies the definitions of the governmental fund types. You would have to present your fund balances as Nonspendable, Restricted, Committed, Assigned, or Unassigned.

#### *GASB No. 68*

We recommend the City implement GASB No. 68, *Accounting and Financial Reporting for Pensions*. This GASB is to improve accounting and financial reporting by state and local governments for pensions.

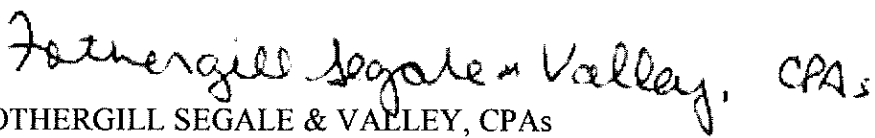
*Other Matters*

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

*Restriction on Use*

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

Very truly yours,

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

CITY OF VERGENNES, VERMONT  
 AUDIT REPORT AND FINANCIAL STATEMENTS  
 JUNE 30, 2021

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# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Vergennes  
Vergennes, Vermont

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Vergennes, Vermont as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise a portion of the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 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 have not been determined.

Management has chosen not to follow GASB No. 54 “Fund Balance Reporting and Governmental Fund Type Definition” which is used to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definition. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Management has chosen not to follow GASB No. 68 “Accounting and Financial Reporting for Pensions” which is used to improve accounting and financial reporting for pensions. The statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter period equity, and creating additional transparency.

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

## **Adverse Opinion**

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on Financial Statements as a Whole” paragraphs, the financial statements referred to above do not present fairly the financial position of the City of Vergennes, Vermont as of June 30, 2021, or the changes in financial position or the budget comparison thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other-Matters**

### *Required Supplementary Information*

Management has omitted the Management’s Discussion and Analysis and the pension related information that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. Schedules 1 – 3 are presented for purposes of additional analysis and are not a required part of the financial statements.

Schedules 1 – 3 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the matters discussed above, we are not expressing an opinion on the supplementary schedules.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2023 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,



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

February 21, 2023

CITY OF VERGENNES, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021

EXHIBIT A

	Major Funds							Total Governmental Funds	
	General Fund	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Fire Fund	Water Tower Fund		Other Governmental Funds
<b>ASSETS</b>									
Cash and investments	\$ 638,926	\$ 0	\$ 431,278	\$ 0	\$ 238,606	\$ 0	\$ 463,228	\$ 991,535	\$ 2,763,573
Receivables									
Property taxes	137,138	0	0	0	0	0	0	0	137,138
Grant receivable	37,943	0	0	0	0	0	0	0	37,943
Sewer	0	67,741	0	0	0	0	0	0	67,741
Other	21,191	0	0	0	0	0	0	27,649	48,840
Prepaid expenses	65,953	0	0	0	0	0	0	0	65,953
Due from other funds	0	0	0	179,359	0	43,390	0	34,144	256,893
Notes Receivable, net	0	0	0	676,002	0	0	16,177	0	692,179
Total assets	\$ 901,151	\$ 67,741	\$ 431,278	\$ 855,361	\$ 238,606	\$ 43,390	\$ 479,405	\$ 1,053,328	\$ 4,070,260
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ 323,536	\$ 32,021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,103	\$ 380,660
Accrued payroll	18,687	0	0	0	0	0	0	0	18,687
Unearned revenue	0	0	0	0	0	0	0	31,775	31,775
Due to other funds	181,039	39,797	2,596	0	0	0	0	33,461	256,893
Total liabilities	523,262	71,818	2,596	0	0	0	0	90,339	688,015
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue, property taxes	121,371	0	0	0	0	0	0	0	121,371
Unavailable revenue, charges for service	0	26,300	0	0	0	0	0	0	26,300
Unavailable revenue, loans	0	0	0	676,002	0	0	16,177	0	692,179
Total deferred inflows of resources	121,371	26,300	0	676,002	0	0	16,177	0	839,850
<b>FUND BALANCES</b>									
Reserved for Special Revenue Funds	0	0	428,682	179,359	0	43,390	463,228	293,096	1,407,755
Reserved for Permanent Fund	0	0	0	0	238,606	0	0	0	238,606
Reserved for Capital Project Funds	0	0	0	0	0	0	0	669,893	669,893
Unreserved	256,518	(30,377)	0	0	0	0	0	0	226,141
Total fund balances	256,518	(30,377)	428,682	179,359	238,606	43,390	463,228	962,989	2,542,395
Total liabilities, deferred inflows of resources, and fund balances	\$ 901,151	\$ 67,741	\$ 431,278	\$ 855,361	\$ 238,606	\$ 43,390	\$ 479,405	\$ 1,053,328	\$ 4,070,260

See Notes to Financial Statements.

CITY OF VERGENNES, VERMONT  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES (DEFICIT)  
 GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2021

	Major Funds										Total Governmental Funds	
	General	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Fire Fund	Water Tower Fund	Other Governmental Funds				
<b>REVENUES</b>	\$2,118,726	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,118,726
Property taxes	29,186	0	0	0	0	0	0	0	0	0	78,779	107,965
Licenses, fees and permits	424,053	0	0	0	0	0	0	0	0	0	41,977	588,706
Intergovernmental	38,518	774,328	0	0	0	0	0	0	0	0	0	955,640
Charges for services	22,229	8,756	0	0	0	0	0	0	0	0	0	30,985
Fines and forfeits	(14,347)	0	15,414	0	12,700	0	0	0	0	0	3,065	16,832
Investment income	36,463	0	0	78,902	0	615	9,244	0	0	0	0	125,224
Miscellaneous	2,654,828	783,084	15,414	78,902	12,700	143,409	131,920	123,821	0	0	0	3,944,078
<b>EXPENDITURES</b>												
Current Expenditures												
General government	675,779	0	1,761	0	1,155	0	37,953	8,389	0	0	0	725,037
Public safety	969,049	0	0	0	0	0	0	0	0	0	0	1,065,431
Public works	810,392	0	0	0	0	0	0	0	0	0	0	810,392
Culture and recreation	0	0	0	0	0	0	0	0	0	0	0	64,506
Community services	59,429	0	0	0	0	0	0	0	0	0	0	59,429
Wastewater	0	368,168	0	0	0	0	0	8,940	0	0	0	377,108
Debt Service												
Principal	112,141	123,403	0	0	0	0	0	0	0	0	0	300,544
Interest	39,411	0	0	0	0	0	0	0	0	0	0	61,211
Capital outlay	47,372	134,993	0	0	98,761	67,997	4,718	35,205	0	0	0	389,046
Total expenditures	2,714,173	626,564	1,761	0	99,916	250,579	42,671	117,040	0	0	0	3,852,704
<b>EXCESS REVENUES (EXPENDITURES)</b>	(59,345)	156,520	13,653	78,902	(87,216)	(107,170)	89,249	6,781	0	0	0	91,374
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers in	180,000	0	0	0	0	0	0	0	0	0	0	387,434
Transfers (out)	(81,434)	(300,000)	(6,000)	0	0	0	0	0	0	0	0	(387,434)
Proceeds from long term debt	0	18,414	0	0	0	0	0	0	0	0	0	18,414
Total other financing sources (uses)	18,566	(281,586)	(6,000)	0	0	0	0	0	0	0	0	18,414
<b>NET CHANGE IN FUND BALANCES (DEFICIT)</b>	(40,779)	(125,066)	7,653	78,902	(87,216)	(25,736)	89,249	212,781	0	0	0	109,788
<b>FUND BALANCES - JULY 1, 2020</b>	207,297	94,689	421,029	180,457	325,822	69,126	373,979	750,208	0	0	0	2,432,607
<b>FUND BALANCES (DEFICIT) - JUNE 30, 2021</b>	\$ 256,518	\$ (30,377)	\$ 428,682	\$ 179,359	\$ 238,606	\$ 43,390	\$ 463,228	\$ 962,989	\$ 0	\$ 0	\$ 0	\$ 2,542,395

See Notes to Financial Statements.

CITY OF VERGENNES, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2021

EXHIBIT C

	Original and final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property taxes	\$2,136,271	\$2,118,726	\$ (17,545)
Licenses and permits	25,551	29,186	3,635
Intergovernmental	203,014	424,053	221,039
Charges for services	33,397	38,518	5,121
Fines and forfeits	80,000	22,229	(57,771)
Investment income	0	(14,347)	(14,347)
Miscellaneous	2,545	36,463	33,918
Total revenues	2,480,778	2,654,828	174,050
<b>EXPENDITURES</b>			
<b>Current Expenditures</b>			
General government	582,772	675,779	(93,007)
Public safety grants	0	176,337	(176,337)
Public safety	807,330	793,312	14,018
Public works	808,761	810,392	(1,631)
Community services	75,619	59,429	16,190
<b>Debt service</b>			
Principal	112,141	112,141	0
Interest	41,338	39,411	1,927
Capital outlay	71,031	47,372	23,659
Total expenditures	2,498,992	2,714,173	(215,181)
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(18,214)</b>	<b>(59,345)</b>	<b>(41,131)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	100,000	100,000	0
Transfers (out)	(81,786)	(81,434)	352
Total other financing sources (uses)	18,214	18,566	352
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 0</b>	<b>(40,779)</b>	<b>\$ (40,779)</b>
FUND BALANCE - JULY 1, 2020		297,297	
FUND BALANCE - JUNE 30, 2021		<b>\$ 256,518</b>	

See Notes to Financial Statements.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

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

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

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

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

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

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

GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" which is used to improve accounting and financial reporting for pensions. The Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter period equity, and creating additional transparency.

*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 Statement No. 14.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

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

*Basic Financial Statements – Fund Financial Statements*

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

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

The City reports on the following major governmental funds:

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

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

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

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

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

Fire Fund is used to account for the operations of the Vergennes Fire Department.

Water Tower Fund is used to account for money reserved to support infrastructure projects and economic development in the City.

*Unavailable Revenue*

Unavailable revenue consists of the following:

General Fund – Delinquent taxes, interest, and penalty not collected within sixty (60) days after year end.

Sewer Fund – Sewer receivables not collected within six months after year end.

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

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

*Basis of Accounting*

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

Modified Accrual

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

*Deferred Inflows of Resources*

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

*Budgetary Accounting*

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

*Use of Estimates*

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



CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

*Interfund Activities*

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

*Property Taxes*

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

*Compensated Absences*

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

**NOTE 2 - DEPOSITS AND INVESTMENTS**

*Deposits*

The Treasurer invests excess cash deposits 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. The City is subject to custodial credit risk as follows:

FDIC - Insured	\$ 277,985
Uninsured - Collateralized	353,631
Total bank balance at June 30, 2021	\$ 631,616

*Investments*

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

The Fair Value Measurements topic of the FASB Accounting Standards Codification (FASB ASC 820-10) establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

The three levels of the fair value hierarchy are as follows:

*Level 1* – Inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at Level 1 fair value generally are securities listed in active markets. The City has valued their investments listed on national exchanges at the last sales price as of the day of valuation using the market valuation approach.

*Level 2* – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

*Level 3* – inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. The City has no Level 3 inputs.

The inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with investing in those investments.

Investments at June 30, 2021 are as follows:

<u>Investments - Level I</u>	<u>Maturities</u>	<u>Fair Value</u>
Certificate of Deposits	08/21/24-01/10/2034	\$ 1,211,924
Municipal Bonds	03/01/29-04/01/46	811,525
Cash		135,654
Subtotal Level I		<u>2,159,103</u>
<u>Investments - Level II</u>	<u>Maturities</u>	<u>Fair Value</u>
FNMA	10/1/2041	123
Total Investments		<u>\$ 2,159,226</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, 2021 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 0	\$ 181,039
Special Revenue Funds -		
Sewer Fund	0	39,797
Community Development Fund	179,359	0
Watershed Fund	0	2,596
Fire Fund	43,390	0
Other Special Revenue Funds	34,144	33,461
Total special revenue funds	<u>256,893</u>	<u>75,854</u>
Total	<u>\$ 256,893</u>	<u>\$ 256,893</u>

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 4 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2021 are as follows:

		Transfers From				Totals
		General	Sewer	Watershed	Water Tower	
Transfer to	General	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 100,000
	Fire Fund	81,434	0	0	0	81,434
	Other Governmental Funds	0	200,000	6,000	0	206,000
	<b>Totals</b>	<b>\$ 81,434</b>	<b>\$ 300,000</b>	<b>\$ 6,000</b>	<b>\$ 0</b>	<b>\$ 387,434</b>

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.

**NOTE 5 - NOTE RECEIVABLES**

Note receivables on June 30, 2021 consists of the following:

*Community Development Fund Note Receivables:*

Promissory note made to Armory Lane Housing Limited Partnership. The note is a non-interest bearing loan deferring all payments to November 21, 2052.	\$ 660,000
Promissory note made to Barnum Distribution, LLC. The note is an interest bearing loan of 4% due the twenty seventh of each month commencing July 27, 2019 with the final payment due June 27, 2024.	16,002
Total notes receivable community development fund	<u>676,002</u>

*Community Development Fund Note Receivables:*

Promissory note made to Friends of Vergennes Opera House, Inc. interest free. Monthly payments of \$770.35, with the final payment due March of 2023.	16,177
Total Notes Receivables	<u>\$ 692,179</u>

**NOTE 6 – UNAVAILABLE REVENUE/UNEARNED REVENUE**

Unavailable revenue in the General Fund consists of \$121,371 of delinquent taxes, interest, and penalty 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 Sewer Fund consists of \$26,300 of user fees that were not collected within six months after year end as these would not be available to liquidate current liabilities.

Unavailable revenue in the Community Development Fund consists of \$676,002 of loans receivable.

Unavailable revenue in the Water Tower Fund consists of \$16,177 of other long term receivable for reimbursement of their share of the heating system.

Unearned revenue in the Swimming Pool Fund of \$31,775 of season passes revenue for the summer pool season.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 7 – LONG-TERM LIABILITIES**

Long-term liabilities at June 30, 2021 consist of the following:

Vermont Municipal Bond Bank, interest at 0%, maturing November 1, 2022, principal payments of \$123,403 due annually beginning November 1, 2003.	\$ 246,806
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.	200,000
Vermont Municipal Bond Bank, interest ranging 1.965% - 3.435%, maturing November 15, 2038, interest due May 15 and November 15, principal payments of \$25,000 due annually beginning December 2019.	450,000
Vermont Municipal Bond Bank, interest at 0%, maturing October 1, 2028, \$180,971 will be forgiven then principal payments of \$3,761 due annually beginning October 2, 2024. Total bond is for \$218,582 only \$145,868 drawn as of 6/30/21.	145,868
Ford Motor Credit Company LLC, interest at 5.99%, maturing April 6, 2024, principal payment of \$10,514 due annually beginning April 2020.	28,108
KS State Bank, interest at 3.32%, maturing July 15, 2023, principal payment of \$28,842 due annually beginning July 2020.	81,083
Community 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.	942,500
Total bonds and notes payable	2,094,365
Compensated absences	132,146
Total long-term liabilities	\$ 2,226,511

Interest paid on long-term liabilities for the year ended June 30, 2021 was \$61,211.

Maturities for long-term debt are as follows:

	Principal	Interest	Totals
2022	\$ 295,883	\$ 53,922	\$ 349,805
2023	297,280	48,250	345,530
2024	175,334	42,562	217,896
2025	283,368	36,649	320,017
2026	137,500	32,297	169,797
2027-2031	487,500	110,696	598,196
2032-2036	342,500	34,185	376,685
2037-2039	75,000	3,840	78,840
Totals	\$ 2,094,365	\$ 362,401	\$ 2,456,766

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

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

	Balance <u>June 30, 2020</u>	<u>Additions</u>	<u>Payments</u>	Balance <u>June 30, 2021</u>	Due in <u>One Year</u>
Bonds and notes payable:					
Bonds payable	\$ 2,227,663	\$ 18,414	\$ (260,903)	\$ 1,985,174	\$ 260,903
Notes payable	<u>148,832</u>	<u>0</u>	<u>(39,641)</u>	<u>109,191</u>	<u>34,980</u>
Total bond and notes payable	2,376,495	18,414	(300,544)	2,094,365	295,883
Other liabilities:					
Accrued compensated absences	<u>111,195</u>	<u>59,851</u>	<u>(38,900)</u>	<u>132,146</u>	<u>0</u>
Total long-term liabilities	<u>\$ 2,487,690</u>	<u>\$ 78,265</u>	<u>\$ (339,444)</u>	<u>\$ 2,226,511</u>	<u>\$ 295,883</u>

**NOTE 8 – FUND DEFICIT**

The Sewer Fund has a fund deficit of \$30,377. This was caused by capital improvements done during 2021 that the proceeds from a bond had not been received. This should reverse itself in 2022.

**NOTE 9 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS AND OTHER FINANCING SOURCES**

For the year ended June 30, 2021, expenditures exceeded appropriations in the General Fund by \$215,181. The excess expenditures were funded by use of excess revenues from fund balance and grant-related revenues.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 10 - RESERVED AND COMMITTED FUND BALANCES**

Fund balances are reserved as follows:

<b>Sewer Fund</b>		\$ (30,377)
<b>Watershed Fund</b>		428,682
<b>Community Development Fund</b>		179,359
<b>Ray E. Davison Capital Equipment Fund</b>		238,606
<b>Fire Fund</b>		43,390
<b>Water Tower Fund</b>		463,228
<b>Other Governmental Funds</b>		
<i>Special Revenue Funds</i>		
Pumphouse restoration fund	362	
Swimming pool fund	2,369	
Co-op agreement fund	10,537	
Lister education fund	3,085	
Reappraisal fund	106,522	
Restoration & Preservation Fund	101,613	
Vergennes recreation events fund	15,360	
Donnelly fund	32,009	
Vergennes burying ground fund	6,809	
Junior Fishing Derby fund	4,649	
Otter Creek basin fund	9,781	
Total special revenue funds		293,096
<i>Capital Project Funds</i>		
West Main/Route 22A fund	56,734	
Sidewalk Project fund	12,500	
Biosolids fund	266,014	
Sewer line replacement fund	129,364	
Sewer capital improvement fund	205,281	
Total capital project funds		669,893
Total reserved fund balances		\$ 2,285,877

Ray E. Davison Capital Equipment Fund balance at June 30, 2021 was \$238,606. 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 \$40,136 funds available to be spent at June 30, 2021.

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 11 – PROPERTY TAXES**

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

The tax rate for fiscal year 2021 was:

	<u>Residential</u>	<u>Non-Residential</u>
General Fund	\$ 0.9259	\$ 0.9259
Education	1.8458	1.6957
Total	<u>\$ 2.7717</u>	<u>\$ 2.6216</u>

**NOTE 12 - 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 and Group D level of contributions and benefits of the System. Under Group B, the employee contributions are 5.375% of gross pay and employer contributions are 6.0% of gross pay, Under Group D, the employee contributions are 11.85% of gross pay and employer contributions are 10.35%. The City has an agreement to pay all of Group B and then the same percentage that Group B is into Group D. Of the City's total payroll of \$1,270,255, \$1,064,557 was covered under the Vermont Municipal Employees' Retirement System.

Total contributions made to the System for the year ended June 30, 2021 were \$121,201, for the year ended June 30, 2020 were \$116,008 and for the year ended June 30, 2019 were \$104,245.

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.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 13 - COMMITMENTS AND CONTINGENT LIABILITIES**

*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, 2020 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 Co-operative 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, 2021, GMP had deposited \$158,000 and the balance of the account was \$41,451 as shown in the Co-operative Agreement Fund.

**NOTE 14 - RISK MANAGEMENT**

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

**NOTE 15 - LEASE AGREEMENT**

The City has two office equipment leases. The lease expense for 2021 was approximately \$4,175. The remaining lease payments are approximately as follows:

FY22	\$	1,700
FY23		1,700
FY24		1,700
FY25		425
Total	\$	<u>5,525</u>



CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

**NOTE 16 – BUDGETARY COMPARISON SCHEDULES**

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

**NOTE 17 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 21, 2023, the date which the financial statements were available to be issued. Management is aware of the following subsequent events which require disclosure.

Approximately \$772,300 of ARPA funds were received by the City in fiscal year 2022 and 2023 to be used on various projects approved by the City Council.

The City is planning to upgrade its sewer collection system and wastewater treatment facility at a projected cost of \$33,020,000. The upgrade is anticipated to be funded by \$19,163,889 in grants and \$13,856,111 in loans. \$159,268 has been spent on the project and is owed to the State of Vermont funded through the Vermont Bond Bank.

On March of 7, 2022, voters approved \$25,500,000 in bonds for the purpose of financing the cost of the of the project.

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property Taxes			
Property taxes	2,119,271	2,095,688	\$ (23,583)
Delinquent interest	17,000	23,038	6,038
Total property taxes	<u>2,136,271</u>	<u>2,118,726</u>	<u>(17,545)</u>
Licenses and Permits			
Liquor licenses	1,500	1,965	465
Dog licenses	2,250	1,621	(629)
Other permits	2,477	1,943	(534)
Zoning	19,324	23,657	4,333
Total licenses and permits	<u>25,551</u>	<u>29,186</u>	<u>3,635</u>
Intergovernmental			
Police Contracts	17,000	56,613	39,613
Payment in lieu of taxes	117,636	117,507	(129)
Highway state aid	60,878	78,014	17,136
Recreation Payment Revenue	0	7,702	7,702
Education tax service fee	6,500	7,422	922
Police grants	0	153,537	153,537
Other miscellaneous	1,000	3,258	2,258
Total intergovernmental	<u>203,014</u>	<u>424,053</u>	<u>221,039</u>
Charges for Services			
Clerk's fees	33,397	38,518	5,121
Fines and Forfeitures			
Traffic fines - local	80,000	22,229	(57,771)
Miscellaneous Income			
Interest income	0	(14,347)	(14,347)
Act 60 listers	1,000	1,006	6
Current use hold harmless	1,545	1,740	195
Other miscellaneous income	0	33,717	33,717
Total miscellaneous income	<u>2,545</u>	<u>22,116</u>	<u>19,571</u>
Total revenues	<u>2,480,778</u>	<u>2,654,828</u>	<u>174,050</u>

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>			
Current Expenditures			
General Government			
Assessments and Taxes			
ACEDC	3,000	3,000	0
Firefighters wages/Fire Protection	3,732	5,696	(1,964)
County tax	9,269	11,292	(2,023)
Unemployment	0	1,518	(1,518)
VLCT dues	4,126	0	4,126
Vergennes Partnership/Day	10,500	8,250	2,250
Total assessments and taxes	30,627	29,756	871
City administration			
Salaries	223,557	285,420	(61,863)
Mayor/Aldermen stipends	6,200	8,080	(1,880)
Lister's stipend	600	400	200
Auditor's stipend	225	150	75
Crime coverage	1,364	1,221	143
Annual report	500	730	(230)
Employee benefits	124,164	112,360	11,804
Insurance	5,274	5,388	(114)
Expenses/training/dues	2,300	1,327	973
Telephone	3,000	5,253	(2,253)
Website	1,900	1,900	0
Heat	3,250	2,302	948
Electricity	4,240	4,460	(220)
Election/City Meeting	5,000	3,565	1,435
PC/DRB Stipend	7,200	6,155	1,045
Mileage	300	0	300
Building maintenance	6,000	5,239	761
Supplies/maintenance	7,741	14,134	(6,393)
Attorney fees	5,000	15,023	(10,023)
Appraisal consultant fee	3,000	9,048	(6,048)
Advertising	1,582	1,737	(155)
Audit fee	13,500	27,600	(14,100)
Information technology	19,311	27,509	(8,198)
Custodial	5,000	1,625	3,375
Miscellaneous	6,794	6,096	698
Total City administration	457,002	546,722	(89,720)

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous Appropriations			
Bixby Memorial Free Library	54,936	54,765	171
Parks and recreation	40,207	44,536	(4,329)
Total miscellaneous appropriations	<u>95,143</u>	<u>99,301</u>	<u>(4,158)</u>
Total general government	<u>582,772</u>	<u>675,779</u>	<u>(93,007)</u>
Public Safety grants			
Public safety expenditures	0	40,105	(40,105)
Police grant expenditures	0	136,232	(136,232)
Total public safety grants	<u>0</u>	<u>176,337</u>	<u>(176,337)</u>
Public Safety			
Salaries	474,008	472,130	1,878
Employee benefits	234,171	210,224	23,947
Insurance	15,679	16,268	(589)
Training/dues	2,000	2,197	(197)
Uniforms	7,000	7,323	(323)
Office supplies/equipment	6,500	8,252	(1,752)
Telephone	7,000	8,289	(1,289)
Operation/gasoline	15,000	13,560	1,440
Information technology	11,400	18,874	(7,474)
Vehicle maintenance	10,000	6,405	3,595
Radio Fee	1,000	978	22
Vehicle insurance	3,084	3,038	46
Building maintenance	2,500	6,337	(3,837)
Utilities	10,353	10,580	(227)
Custodial expenses	6,500	6,508	(8)
Miscellaneous	1,135	2,349	(1,214)
Total public safety	<u>807,330</u>	<u>793,312</u>	<u>14,018</u>
Public Works			
Salaries	316,410	312,468	3,942
Employee benefits	159,570	143,380	16,190
Insurance	3,453	4,146	(693)
Training/dues	1,500	704	796

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Uniforms	2,000	1,690	310
Telephone	686	1,468	(782)
Trash receptacles	4,250	6,869	(2,619)
Heat	2,000	1,843	157
Electricity	5,380	5,475	(95)
Supplies	7,500	11,928	(4,428)
Vehicle Fuel	13,000	9,752	3,248
Vehicle Maintenance	8,000	9,208	(1,208)
Vehicle insurance	3,612	3,636	(24)
Information technology	1,544	1,569	(25)
Maintenance/repair	3,000	2,613	387
Equipment maintenance	9,500	14,865	(5,365)
Signs	2,000	390	1,610
Parking lines	2,500	3,552	(1,052)
Tree Stump Removal	15,000	20,322	(5,322)
Traffic and street lights	25,716	28,103	(2,387)
Storm system/culverts/ditches	50,640	52,685	(2,045)
Highway improvements	100,000	119,658	(19,658)
Sidewalks and curbs	8,000	5,295	2,705
Park maintenance	10,000	12,964	(2,964)
Winter maintenance	50,000	33,964	16,036
Winter equipment rental	2,500	1,680	820
Miscellaneous	1,000	165	835
Total public works	<u>808,761</u>	<u>810,392</u>	<u>(1,631)</u>
Community Services			
ACRPC	2,981	0	2,981
Elderly Services	2,000	0	2,000
Addison County Parent/Child Center	3,074	0	3,074
HOPE	3,000	2,000	1,000
Hospice Volunteer Services	2,000	2,000	0
John Graham Emergency Shelter	4,000	1,725	2,275
Boys and Girls Club	5,000	5,000	0
Counseling Service of Addison County	2,500	2,500	0
Retired Senior Volunteer Program	950	950	0
Vergennes Area Senior Center	2,000	1,500	500
WomenSafe	4,000	4,000	0
Champlain Valley Agency	2,500	0	2,500
Vermont Adult Learning	890	890	0
Addison County Transit Resources	8,160	8,160	0
Addison County Humane Society	2,000	2,000	0
Addison County Reader	750	600	150
Open Door Clinic	1,000	1,000	0

CITY OF VERGENNES, VERMONT  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Addison City Home Health	5,000	3,290	1,710
Addison City Restorative J	850	850	0
Turning Point Center	1,500	1,500	0
Otter Creek Child Care	1,000	1,000	0
Vergennes Area Rescue Squad	20,464	20,464	0
Total community services	75,619	59,429	16,190
Debt Service			
Principal	112,141	112,141	0
Interest	41,338	39,411	1,927
Total debt service	153,479	151,552	1,927
Capital Outlay			
Public works truck	71,031	47,372	23,659
Total capital outlay	71,031	47,372	23,659
Total expenditures	2,498,992	2,714,173	(215,181)
EXCESS REVENUES (EXPENDITURES)	(18,214)	(59,345)	(41,131)
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	100,000	0
Transfers (out)	(81,786)	(81,434)	(352)
Total other financing sources (uses)	18,214	18,566	(352)
NET CHANGE IN FUND BALANCE	\$ 0	(40,779)	\$ (40,779)
FUND BALANCE - JULY 1, 2020		297,297	
FUND BALANCE - JUNE 30, 2021		\$ 256,518	

CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2021

	SPECIAL REVENUE FUNDS				
	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Listers Ed Fund	Reappraisal Fund
<b>ASSETS</b>					
Cash and investments	\$ 362	\$ 0	\$ 41,452	\$ 3,085	\$ 106,522
Due from State	0	0	0	0	0
Due from other funds	0	34,144	0	0	0
Total assets	<u>\$ 362</u>	<u>\$ 34,144</u>	<u>\$ 41,452</u>	<u>\$ 3,085</u>	<u>\$ 106,522</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 0	\$ 0	\$ 25,103	\$ 0	\$ 0
Unearned revenue	0	31,775	0	0	0
Due to other funds	0	0	5,812	0	0
Total liabilities	<u>0</u>	<u>31,775</u>	<u>30,915</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES</b>					
Reserved	362	2,369	10,537	3,085	106,522
Total liabilities, deferred inflows and fund balances	<u>\$ 362</u>	<u>\$ 34,144</u>	<u>\$ 41,452</u>	<u>\$ 3,085</u>	<u>\$ 106,522</u>

CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2021

	SPECIAL REVENUE FUNDS					
	Restoration & Preservation Fund	Vergennes Recreation Events Fund	Donnelly Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
<b>ASSETS</b>						
Cash and investments	\$ 101,613	\$ 15,360	\$ 32,009	\$ 6,809	\$ 4,649	\$ 9,781
Due from State	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Total assets	<u>\$ 101,613</u>	<u>\$ 15,360</u>	<u>\$ 32,009</u>	<u>\$ 6,809</u>	<u>\$ 4,649</u>	<u>\$ 9,781</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Unearned revenue	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES</b>						
Reserved	101,613	15,360	32,009	6,809	4,649	9,781
Total liabilities, deferred inflows and fund balances	<u>\$ 101,613</u>	<u>\$ 15,360</u>	<u>\$ 32,009</u>	<u>\$ 6,809</u>	<u>\$ 4,649</u>	<u>\$ 9,781</u>



CITY OF VERGENNES, VERMONT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2021

SCHEDULE 2

CAPITAL PROJECTS FUNDS

	West Main/ Rte 22A Fund	Sidewalk Project Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 56,734	\$ 12,500	\$ 266,014	\$ 129,364	\$ 205,281	\$ 991,535
Due from State	8,778	18,871	0	0	0	27,649
Due from other funds	0	0	0	0	0	34,144
Total assets	<u>\$ 65,512</u>	<u>\$ 31,371</u>	<u>\$ 266,014</u>	<u>\$ 129,364</u>	<u>\$ 205,281</u>	<u>\$ 1,053,328</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,103
Unearned revenue	0	0	0	0	0	31,775
Due to other funds	8,778	18,871	0	0	0	33,461
Total liabilities	<u>8,778</u>	<u>18,871</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,339</u>
<b>FUND BALANCES</b>						
Reserved	56,734	12,500	266,014	129,364	205,281	962,989
Total liabilities, deferred inflows and fund balances	<u>\$ 65,512</u>	<u>\$ 31,371</u>	<u>\$ 266,014</u>	<u>\$ 129,364</u>	<u>\$ 205,281</u>	<u>\$ 1,053,328</u>

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2021

	SPECIAL REVENUE FUNDS						Vergennes
	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Listers Ed Fund	Reappraisal Fund	Restoration & Preservation Fund	Recreation Events Fund
<b>REVENUES</b>							
Investment income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	8,551	0	0
Licenses, permits, fees, and miscellaneous	0	49,733	0	0	0	12,144	4,598
Total revenues	0	49,733	0	0	8,551	12,144	4,598
<b>EXPENDITURES</b>							
Current Expenditures							
General government	0	0	0	0	0	8,389	0
Culture and recreation	0	62,865	0	0	0	0	700
Wastewater	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0
Total expenditures	0	62,865	0	0	0	8,389	700
<b>EXCESS REVENUES (EXPENDITURES)</b>	0	(13,132)	0	0	8,551	3,755	3,898
<b>OTHER FINANCING SOURCES</b>							
Transfers in (out)	0	6,000	0	0	0	0	0
Total other financing sources	0	6,000	0	0	0	0	0
<b>NET CHANGE IN FUND BALANCES</b>	0	(7,132)	0	0	8,551	3,755	3,898
<b>FUND BALANCES - JULY 1, 2020</b>	362	9,501	10,537	3,085	97,971	97,858	11,462
<b>FUND BALANCES - JUNE 30, 2021</b>	\$ 362	\$ 2,369	\$ 10,537	\$ 3,085	\$ 106,522	\$ 101,613	\$ 15,360

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2021

	SPECIAL REVENUE FUNDS			
	Donnelly Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
<b>REVENUES</b>				
Investment income	\$ 3,065	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	509
Licenses, permits, fees, and miscellaneous	0	0	2,874	0
Total revenues	<u>3,065</u>	<u>0</u>	<u>2,874</u>	<u>509</u>
<b>EXPENDITURES</b>				
Current Expenditures				
General government	0	0	0	0
Culture and recreation	0	0	941	0
Wastewater	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>941</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>3,065</u>	<u>0</u>	<u>1,933</u>	<u>509</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in (out)	0	0	0	0
Total other financing sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>3,065</u>	<u>0</u>	<u>1,933</u>	<u>509</u>
<b>FUND BALANCES - JULY 1, 2020</b>	<u>28,944</u>	<u>6,809</u>	<u>2,716</u>	<u>9,272</u>
<b>FUND BALANCES - JUNE 30, 2021</b>	<u>\$ 32,009</u>	<u>\$ 6,809</u>	<u>\$ 4,649</u>	<u>\$ 9,781</u>

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2021

	CAPITAL PROJECTS FUNDS					Total
	West Main/ Rte 22A Fund	Sidewalk Project Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Other Governmental Funds
<b>REVENUES</b>						
Investment income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,065
Intergovernmental	14,046	18,871	0	0	0	41,977
Licenses, permits, fees, and miscellaneous	0	0	0	0	9,430	78,779
Total revenues	<u>14,046</u>	<u>18,871</u>	<u>0</u>	<u>0</u>	<u>9,430</u>	<u>123,821</u>
<b>EXPENDITURES</b>						
Current Expenditures						
General government	0	0	0	0	0	8,389
Culture and recreation	0	0	0	0	0	64,506
Wastewater	0	0	8,940	0	0	8,940
Capital outlay	16,334	18,871	0	0	0	35,205
Total expenditures	<u>16,334</u>	<u>18,871</u>	<u>8,940</u>	<u>0</u>	<u>0</u>	<u>117,040</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(2,288)</u>	<u>0</u>	<u>(8,940)</u>	<u>0</u>	<u>9,430</u>	<u>6,781</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers in (out)	0	0	40,000	40,000	120,000	206,000
Total other financing sources	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>120,000</u>	<u>206,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(2,288)</u>	<u>0</u>	<u>31,060</u>	<u>40,000</u>	<u>129,430</u>	<u>212,781</u>
<b>FUND BALANCES - JULY 1, 2020</b>	<u>59,022</u>	<u>12,500</u>	<u>234,954</u>	<u>89,364</u>	<u>75,851</u>	<u>750,208</u>
<b>FUND BALANCES - JUNE 30, 2021</b>	<u>\$ 56,734</u>	<u>\$ 12,500</u>	<u>\$ 266,014</u>	<u>\$ 129,364</u>	<u>\$ 205,281</u>	<u>\$ 962,989</u>

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

City Council Members  
City of Vergennes  
Vergennes, Vermont

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund, and the aggregate remaining fund information of City of Vergennes, Vermont, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 21, 2023. We expressed an adverse opinion on the financial statements because 1) management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities, 2) the City treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund, and 3) the City has not presented the fund balance classifications in accordance with GASB No. 54 and the City has not complied with GASB 68 related to Pensions.

### Internal Control over Financial Reporting

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

*A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of Findings and Responses as items 2021-01 and 2021-02 that we consider to be significant deficiencies.

### **Compliance and Other Matters**

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


### **City of Vergennes, Response to Findings**

City of Vergennes response to findings identified in our audit is described in the accompanying schedule of findings and responses. City of Vergennes's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

Respectfully submitted,

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

February 21, 2023

CITY OF VERGENNES  
SCHEDULE OF FINDING AND RESPONSE  
YEAR ENDED JUNE 30, 2021

***INTERNAL CONTROL – SIGNIFICANT DEFICIENCY***

*2021-1 Reconciliation of Balance Sheet Accounts*

*Condition:* Some balance sheet accounts were not reconciled to detailed supporting schedules.

*Criteria:* Internal controls should be in place to provide reasonable assurance that all Balance Sheet accounts are reconciled on a regular basis to supporting schedules.

*Cause:* There are no procedures in place to require management to perform monthly reconciliations in a timely manor.

*Effect:* Because these accounts are not reconciled the financial statements may not be correct.

*Recommendation:* Accounting tasks such as monthly reconciliations play a key role in proving the accuracy of accounting data and information included in interim financial statements. Therefore, in order to provide more accurate and timely accounting information, we strongly recommend that the City establish more effective review and reconciliation policies and procedures as a customary part of the accounting process. Procedures should be implemented requiring the completion of these reconciliations monthly for some accounts and yearly for others.

*Views of Responsible Officials and Planned Corrective Actions:* The City agrees with the finding and the recommended procedures will be implemented.

*2021-2 Approval of Invoices*

*Condition:* Some invoices that were paid did not have the correct approval from the City Manager.

*Criteria:* Internal controls should be in place to provide reasonable assurance that all invoices have the appropriate level of approval before paying.

*Cause:* The procedures in place were not followed.

*Effect:* Because the procedures were not followed it is possible that invoices could have been paid incorrectly.

*Recommendation:* We recommend that approval of invoices occur before invoices are paid to provide evidence that expenses are properly approved by the appropriate person in advance of payment being rendered.

*Views of Responsible Officials and Planned Corrective Actions:* The City agrees with the finding and the recommended procedures will be implemented.

City of Vergennes Financial Report

Fiscal Year 2022 (July 1, 2021 - June 30, 2022)

**GENERAL FUND**

Includes Administration, Police, Public Works and other programs funded by property taxes.

General Fund Revenues

	FY 22 Budget	FY 22 Actual
<b>Tax Related Revenues</b>		
Property Taxes/Current	\$2,128,755.00	\$2,140,000.34
Penalty and Interest	\$14,000.00	\$14,652.37
Late Homestead Penalty	\$3,000.00	\$6,270.47
<b>TOTAL TAX REVENUE</b>	<b>\$2,145,755.00</b>	<b>\$2,160,923.18</b>
<b>City Office Revenues</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Clerk Fees	\$33,000.00	\$33,395.60
Dog Licenses	\$2,250.00	\$1,583.00
Fish & Wildlife Licenses	\$150.00	\$40.50
Zoning Fees	\$20,500.00	\$18,834.65
Liquor/Tobacco Licenses	\$1,500.00	\$1,755.00
Entertainment Licenses	\$125.00	\$125.00
Dept Motor Vehicles Fees	\$602.00	\$203.00
Excess Weight Permits	\$1,600.00	\$1,540.00
<b>TOTAL OFFICE REVENUE</b>	<b>\$59,727.00</b>	<b>\$57,476.75</b>
<b>Outside Source Revenue</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
PILOT - State Property	\$123,357.00	\$123,026.00
Act 60 Listers Support	\$1,000.00	\$1,012.00
Current Use Hold Harmless	\$1,749.00	\$1,749.00
Mileage Aid	\$64,250.00	\$62,002.38
Education Tax Service Fee	\$7,500.00	\$0.00
<b>TOTAL OUTSIDE SOURCE REVENUE</b>	<b>\$197,856.00</b>	<b>\$187,789.38</b>
<b>Other Revenues</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Interest Earnings	\$2500.00	-\$123,609.10
Police Fines/Misc	\$50,000.00	\$30,092.05
Police Contracts	\$51,000.00	\$72,363.94
Admin/PW from Sewer	\$100,000.00	\$100,000.00
Loan Proceeds	\$0.00	\$0.00
General Misc	\$2,750.00	\$813.08
Bank Reconciliation Items	\$0.00	\$-807.45
<b>TOTAL OTHER REVENUE</b>	<b>\$206,250.00</b>	<b>\$83,102.52</b>
<b>Grants/Non-Budget Revenue</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Dog Fines/Pound Fees	\$0.00	\$130.90
Police - Non-Payroll	\$0.00	\$1,203.00
Police-Outside Extra Rev	\$0.00	\$15,653.21



Police-Outside Extra AR	\$0.00	\$1,441.54
Non-Budget Misc Rev	\$0.00	\$12,467.21
Town Highway Disbursement	\$0.00	\$7,202.78
Police Educa/TSO Grant	\$0.00	\$60,539.99
Recreation Program Revenue	\$0.00	\$21,400.00
Recreation Non-Budget Donation	\$0.00	\$7,500.00
<b>TOTAL GRANTS/NON-BUDGET REVENUE</b>	<b>\$0.00</b>	<b>\$127,543.63</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2,609,588.00</b>	<b>\$2,612,585.46</b>

**General Fund Expenses**

Administration	FY 22 Budget	FY 22 Actual
Mayor/Aldermen Stipends	\$6,200.00	\$4,005.12
Salary-Manager	\$97,850.00	\$96,721.00
Salary-Admin Assistant	\$42,848.00	\$47,930.11
Salary-Clerk/Asst Treasurer & Clerk Admin	\$64,272.00	\$63,817.77
Salary- Treasurer	\$55,167.00	\$55,023.78
Elections/City Meeting	\$5,000.00	\$3,216.45
Auditor Stipends	\$225.00	\$00.00
Lister Stipends/Admin	\$600.00	\$600.00
Planning Commission/DRB Stipends	\$7,200.00	\$5,945.00
Salary-Zoning Administrator	\$19,905.00	\$19,505.85
Social Security Tax	\$20,817.00	\$22,021.84
VMERS Administration	\$32,314.00	\$31,070.43
Medical Insurance/HRA	\$57,918.00	\$74,326.48
Disability/Life Insurance	\$13,799.00	\$1,976.60
Workers' Compensation	\$1,034.00	\$965.46
Supplies/Equip/Postage	\$7,741.00	\$19,192.56
Advertising/Legal Notices	\$1,500.00	\$4,969.02
Annual Report	\$750.00	\$1,240.00
Training & Dues - Manager	\$750.00	\$537.70
Training & Dues - Clerk	\$750.00	\$654.80
Training & Dues - Council	\$400.00	\$0.00
Training & Dues - DRB/PC	\$600.00	\$709.98
Mileage-Elected/Appointed	\$300.00	\$0.00
Electricity	\$4,240.00	\$5,087.81
Telephone	\$4,000.00	\$6,731.88
Heating Fuel	\$3,000.00	\$2,862.93
Website	\$2,000.00	\$1,700.00
Audit Fee	\$15,000.00	\$8,355.00
Appraisal Consultant Fee	\$3,000.00	\$17,856.30
City Attorney/Legal	\$20,000.00	\$19,352.97
POL and ERP Liability	\$9,000.00	\$7,263.54
Crime Coverage	\$1,432.00	\$983.50
Building Insurance	\$5,538.00	\$5,482.28
Building Maintenance	\$5,000.00	\$6,162.81
Custodial Expenses	\$2,500.00	\$5,030.79
Information Technology	\$26,300.00	\$52,787.03
Miscellaneous Expenses	\$44,000.00	\$54,141.04
<b>TOTAL ADMINISTRATION</b>	<b>\$582,950.00</b>	<b>\$648,227.83</b>

Police Department	FY 22 Budget	FY 22 Actual
Salary-Chief	\$78,608.00	\$78,410.92
Salaries-Straight Time	\$305,341.00	\$290,815.25
Salaries-Overtime	\$33,500.00	\$40,676.49
Salaries-Holiday Premium	\$14,500.00	\$12,393.80
Dog Warden/Pound	\$1,300.00	\$795.00
Administrative Assistant	\$4,500.00	\$3,675.58
Social Security Tax P	\$32,967.00	\$32,088.82
VMERS Police	\$50,641.00	\$49,429.64
Medical Insurance/HRA	\$167,718.00	\$137,787.03
Disability/Life Insurance	\$3,672.00	\$3,303.75
Workers' Compensation	\$32,800.00	\$33,628.32
Health & Welfare Trust	\$1,575.00	\$1,500.00
Supplies/Equip/Postage	\$5,500.00	\$6,016.33
Uniforms and Accessories	\$19,000.00	\$12,999.33
Training & Dues	\$3,250.00	\$4,014.19
Electricity	\$6,953.00	\$10,021.70
Telephone	\$7,000.00	\$9,471.95
Heating Fuel	\$3,000.00	\$2,362.47
Water	\$400.00	\$386.40
Liability Insurance	\$14,113.00	\$14,099.56
Vehicle Insurance	\$3,238.00	\$3,491.32
Building Insurance	\$2,350.00	\$2,202.52
Vehicle Maint/Repair	\$8,000.00	\$11,600.13
Vehicle Fuel	\$15,000.00	\$16,334.22
Radios/Radio Service	\$1,000.00	\$281.00
Information Technology	\$11,400.00	\$20,515.78
Building/Grounds Maintenance	\$2,500.00	\$4,173.47
Custodial Expenses	\$3,750.00	\$3,903.95
Capital Purchases	\$21,500.00	\$30,595.82
VPD-Bonded Debt (see 1-7-40-90.00)	\$72,500.00	\$72,500.00
Bonded Debt Interest	\$31,212.00	\$31,342.39
Miscellaneous Expenses P	\$1,000.00	\$1,725.47
<b>TOTAL POLICE</b>	<b>\$959,788.00</b>	<b>\$942,542.58</b>
<b>Public Works Department</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Salary-Supervisor	\$78,608.00	\$77,700.92
Salaries-Straight Time	\$192,816.00	\$188,754.88
Salaries-Overtime	\$27,810.00	\$29,164.62
Social Security Tax PW	\$22,891.00	\$22,643.69
VMERS Public Works	\$35,534.00	\$35,593.28
Medical Insurance/HRA	\$78,298.00	\$109,571.04
Disability/Life Ins	\$2,304.00	\$2,308.01
Workers' Compensation	\$20,647.00	\$17,095.34
Supplies/Equipment	\$10,000.00	\$12,033.75
Equipment Maintenance	\$10,000.00	\$15,346.12
Uniforms	\$2,000.00	\$2,255.58
Training & Dues	\$1,500.00	\$135.00
Traffic Lights	\$1,336.00	\$5,185.88

Streetlights	\$27,000.00	\$33,677.61
Electricity	\$2,028.00	\$2,061.64
Electricity - Parks	\$3,352.00	\$4,144.76
Telephone	\$686.00	\$1,663.16
Heating Fuel	\$2,000.00	\$3,441.40
Trash Removal/Receptacles	\$4,250.00	\$7,135.62
Liability Insurance	\$1,828.00	\$2,793.72
Vehicle Insurance	\$3,800.00	\$2,753.54
Building Insurance	\$1,800.00	\$1,770.40
Vehicle Maint/Repair	\$8,000.00	\$5,750.52
Vehicle Fuel PW	\$13,000.00	\$18,874.44
Information Technology	\$1,544.00	\$2,076.77
Winter Maintenance-Materials	\$50,000.00	\$43,038.24
Winter Equipment Rental	\$2,500.00	\$1,765.00
Street Signs	\$2,000.00	\$4,037.00
Parking Lines	\$2,500.00	\$2,435.59
Building Maint/Repair	\$3,000.00	\$5,988.12
Parks Maintenance	\$10,000.00	\$15,249.61
Tree/Stump Removal	\$10,000.00	\$8,506.27
Highway Improvements	\$100,000.00	\$5,449.52
Sidewalks	\$15,000.00	\$18,378.19
Stormwater Management	\$50,000.00	\$37,957.56
State Stormwater Fee	\$640.00	\$277.84
Capital Outlay - Debt	\$28,842.00	\$28,841.95
Miscellaneous Expenses PW	\$1,000.00	\$453.00
<b>TOTAL PUBLIC WORKS</b>	<b>\$828,514.00</b>	<b>\$776,309.58</b>
<b>Recreation Department</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Rec Coordinator - Salary	\$32,500.00	\$29,842.50
Rec Coord – SS/Medi	\$2,486.00	\$2,171.02
Supplies/Equipment	\$1,400.00	\$1,984.20
Advertising	\$1,500.00	\$415.00
Programming Expenses	\$4,000.00	\$6,057.80
Heating Fuel (Rink Shed)	\$500.00	\$405.67
Information Technology	\$2,600.00	\$3,693.33
Capital Improvements	\$5,000.00	\$3,513.20
Miscellaneous Expense	0.00	\$1,202.16
<b>TOTAL RECREATION</b>	<b>\$49,986.00</b>	<b>\$49,284.88</b>
<b>General Expenses</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Firefighters' Wages-City	\$3,800.00	\$4,616.00
Addison County Economic Dev. Com.	\$3,000.00	\$3,000.00
Addison County Reg. Planning Comm.	\$2,981.00	\$2,996.40
Vermont League of Cities & Towns	\$4,295.00	\$4,295.00
Vergennes Area Rescue Squad	\$20,464.00	\$20,464.00
Tri-Valley Transit	\$8,160.00	\$8,160.00
Vergennes Partnership	\$7,500.00	\$7,984.87
Fire Protection-Vergennes	\$88,880.00	\$88,880.00
Unemployment Comp	\$1,100.00	\$0.00
Bixby Library Support	\$54,936.00	\$54,691.66

Vergennes Day	\$7,000.00	\$5,929.00
Social Security Tax Recre	0.00	\$111.88
County Tax	\$12,000.00	\$12,395.09
Vehicle Replacement Plan	\$70,000.00	\$0.00
<b>TOTAL GENERAL EXPENSES</b>	<b>\$284,116.00</b>	<b>\$213,523.90</b>
<b>Voter Appropriations</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Addison County Home Health	\$5,000.00	\$5,000.00
Elderly Services Inc	\$2,000.00	\$2,000.00
Addison County Parent Child Center	\$3,074.00	\$3,074.00
HOPE	\$3,000.00	\$3,000.00
John Graham Emergency Shelter	\$4,000.00	\$4,000.00
Counseling Services of Addison County	\$2,500.00	\$2,500.00
Retired Senior Volunteers	\$950.00	\$950.00
Age Well	\$2,500.00	\$2,500.00
Vermont Adult Learning	\$890.00	\$890.00
WomenSafe Inc	\$4,000.00	\$4,000.00
Hospice Volunteer Service	\$2,000.00	\$0.00
Boys & Girls Club	\$5,000.00	\$5,000.00
Vergennes Area Seniors	\$2,000.00	\$2,000.00
Addison County Humane Society	\$2,000.00	\$2,000.00
Addison County Readers	\$750.00	\$750.00
Open Door Clinic	\$1,000.00	\$1,000.00
Addison County Restorative Justice	\$850.00	\$0.00
Otter Creek Child Center	\$1,000.00	\$1,000.00
Turning Point Center	\$1,500.00	\$1,500.00
<b>TOTAL VOTER APPROPRIATIONS</b>	<b>\$44,014.00</b>	<b>\$41,164.00</b>
<b>Grants/Non-Budget Expense</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Police - Outside Extra	\$0.00	\$14,816.28
Police - Non-Payroll	\$0.00	\$18,500.00
Non-Budget Misc Expense	\$0.00	\$32,862.02
Police - Traffic Safety	\$0.00	\$65,885.13
Recreation Program Instructors	\$0.00	\$13,293.50
<b>TOTAL GRANTS/NON-BUDGET</b>		<b>\$145,356.93</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$2,749,368.00</b>	<b>\$2,816,409.70</b>
<b>GEN. FUND REVENUE LESS EXPENSES*</b>	<b>\$1.00</b>	<b>-\$203,824.24</b>
Positive Fund Balance Applied		\$209,026.88
Fund Balance at 6/30/22		\$5,202.64

#### **FIRE FUND**

**Vergennes Fire Department, funded by Vergennes, Ferrisburgh, Panton, and Waltham**

<b>Fire Fund Revenue</b>	<b>FY 22 Budget</b>	<b>FY 22 Actual</b>
Vergennes Share	\$88,880.00	\$88,880.00
Ferrisburgh Contract	\$92,767.00	\$87,060.00
Panton Contract	\$42,739.00	\$42,738.56
Waltham Contract	\$20,785.00	\$20,785.31

Fire - Miscellaneous	\$0.00	\$490.00
<b>TOTAL FIRE FUND REVENUE</b>	<b>\$245,171.00</b>	<b>\$239,953.87</b>

Fire Fund Expenses	FY 22 Budget	FY 22 Actual
Salaries-Firefighter-Base	\$2,550.00	\$2,447.50
Salaries-Mutual Aid Calls	\$6,800.00	\$5,700.00
Social Security Tax	\$715.00	\$1,116.18
Disability/Life Ins	\$2,600.00	\$2,382.00
Workers' Compensation	\$2,700.00	\$2,200.50
Supplies/Equip/SCBA	\$7,000.00	\$49,151.38
Hose/Nozzles/Adaptors	\$8,200.00	\$0.00
Uniform/Firefighting Gear	\$15,000.00	\$5,902.89
Training and Dues	\$6,000.00	\$5,620.00
Electricity	\$4,000.00	\$5,160.50
Telephone	\$650.00	\$663.08
Heating Fuel	\$3,000.00	\$3,292.63
Dispatching-Shelburne	\$3,100.00	\$3,022.00
Vehicle Insurance	\$3,238.00	\$3,292.34
Station Insurance F	\$2,500.00	\$1,779.80
Vehicle Maint/Repair	\$18,000.00	\$31,942.67
Vehicle Fuel	\$3,000.00	\$2,945.90
Radio/Scanner Purchases	\$15,000.00	\$18,544.97
Radio/Scanner Maintenance	\$3,000.00	\$524.28
Information Technology	\$2,500.00	\$2,814.84
Station Maint/Repair	\$15,000.00	\$9,643.36
Custodial Expenses	\$3,000.00	\$2,250.00
Bonded Debt	\$65,000.00	\$65,000.00
Ray Davison Loan Air Pac	\$26,667.00	0.00
Bonded Debt Interest	\$23,951.00	\$20,127.15
Miscellaneous Expenses	\$2,000.00	\$991.18
Non Budget Fire Exp	\$0.00	\$0.00
<b>TOTAL FIRE FUND EXPENSES</b>	<b>\$245,171.00</b>	<b>\$246,515.15</b>

Total Fire \$0.00 -6,561.28

SEWER FUND		
Vergennes Sewer System, funded entirely by user fees.		
Sewer Fund Revenue	FY 22 Budget	FY 22 Actual
Users Fees	\$789,970.00	\$804,973.90
Penalty and Interest	\$9,000.00	\$9,347.34
Sewer Miscellaneous	\$500.00	\$0.00
Non-Budget Sewer Rev	\$0.00	\$13,400.00
Solar Agreement Refund		\$9,597.93
<b>TOTAL SEWER FUND REVENUE</b>	<b>\$799,470.00</b>	<b>\$837,319.17</b>

Sewer Fund Expenses	FY 22 Budget	FY 22 Actual
Salary-Plant Operator	\$70,967.00	\$69,877.04
Salaries-Straight Time	\$45,419.00	\$44,900.44
Salaries-Overtime	\$1,000.00	\$1,375.20
Social Security Tax S	\$8,980.00	\$8,896.55

VMERS Sewer	\$13,940.00	\$13,990.54
Medical Insurance/HRA	\$35,471.00	\$33,746.26
Disability/Life Ins S	\$807.00	\$931.90
Workers' Compensation	\$8,252.00	\$7,214.36
Lab Supplies/Equipment	\$5,646.00	\$7,069.89
Plant Supp/Equip/Postage	\$5,500.00	\$3,083.43
Treatment Chemicals	\$38,500.00	\$67,387.94
Uniforms, PPE	\$1,000.00	\$0.00
Training/Dues/Mileage	\$1,500.00	\$1,360.88
Electricity	\$85,000.00	\$102,931.58
Telephone	\$2,000.00	\$2,619.14
Heating Fuel	\$4,000.00	\$3,800.89
Admin/PW Support	\$100,000.00	\$100,000.00
Building Insurance	\$5,130.00	\$6,671.76
Vehicle Insurance	\$860.00	\$827.40
Vehicle Maintenance	\$1,500.00	\$390.00
Vehicle/Equipment Fuel	\$1,000.00	\$1,198.53
Information Technology	\$3,193.00	\$2,751.50
Plant Maintenance	\$12,000.00	\$6,026.59
Sewer Line Maint/Repair	\$37,500.00	\$15,347.34
Pump Station Maint/Repair	\$2,400.00	\$1,352.92
State Operation Fee	\$4,500.00	\$2,450.00
Capital Outlay-Biosolids	\$40,000.00	\$40,000.00
Sewer Line Replacement	\$40,000.00	\$40,000.00
Capital Improvements	\$100,000.00	\$100,695.00
Bonded Debt	\$123,404.00	\$123,402.95
Miscellaneous Expenses	\$0.00	\$390.80
Non-Budget Sewer Exp	\$0.00	\$323,220.92
<b>TOTAL SEWER FUND EXPENSES</b>	<b>\$799,469.00</b>	<b>\$1,133,911.75</b>
<b>TOTAL SEWER FUND</b>	<b>\$1.00</b>	<b>-\$296,592.58</b>

**POOL FUND** **Sam Fishman Memorial Pool, funded by user fees, donations, and an appropriation from the Watershed Recreation Reserve Fund**

Pool Revenues	FY 22 Budget	FY 22 Actual
Season Passes	\$20,000.00	\$44,333.17
Daily Admissions	\$5,000.00	\$9,010.45
Lesson Fees	\$8,000.00	\$22,425.00
Swim Team Fees	\$7,500.00	\$20,802.00
Thunder Care/ISSP Fees	\$2,300.00	\$3,425.00
Donations/Misc	\$2,000.00	\$5,443.00
Pool Passes Scholarships	\$1,000.00	
Watershed Fund-Operating	\$6,000.00	\$6,000.00
Non-Budget Pool Income		
Non-Budget Pool Rev	\$0.00	\$1,978.00
<b>TOTAL POOL REVENUES</b>	<b>\$51,800.00</b>	<b>\$113,416.62</b>

Pool Expenses	FY 22 Budget	FY 22 Actual
Salary-Director	\$4,800.00	\$7,658.50
Salaries-Lifeguards	\$18,000.00	\$28,117.49
Salaries-Instructors	\$5,000.00	\$1,877.27
Salary-Swim Team Coaches	\$6,950.00	\$4,913.13
Social Security	\$2,658.00	\$3,248.95
Workers' Compensation	\$1,668.00	\$1,468.58
Chemicals	\$3,500.00	\$7,848.93
Supplies/Equipment	\$1,500.00	\$1,226.99
Lesson/Recert Fees	\$750.00	\$0.00
Electricity	\$2,000.00	\$5,394.69
Telephone	\$420.00	\$930.06
Property Insurance	\$711.00	\$1,065.02
Liability Insurance	\$200.00	\$198.92
Maintenance and Repairs	\$3,000.00	\$8,040.77
<b>NON-BUDGET POOL EXPENSE</b>		
Swim Team Excess	\$0.00	\$4,481.70
Non-Budget Pool Expense	\$0.00	\$1,027.20
<b>TOTAL POOL EXPENSES</b>	<b>\$51,157.00</b>	<b>\$77,498.20</b>
<b>TOTAL POOL FUND</b>	<b>\$643.00</b>	<b>\$35,918.42</b>

	Fund Balance			Fund Balance		
	6/30/2021	Revenue	Expenses	Liabilities	Assets	6/30/2022
General Fund	\$ 209,026.88	\$ 2,612,585.46	\$ (2,816,409.70)	\$(280,034.88)	\$ 285,237.52	\$ 5,202.64
Fire Fund	\$ 43,389.48	\$ 239,953.87	\$ (246,515.15)	\$ -	\$ 36,828.20	\$ 36,828.20
Sewer Fund	\$ 105,174.50	\$ 837,319.17	\$ (1,133,911.75)	\$(27,881.80)	\$(163,536.28)	\$(191,418.08)
Swimming Pool	\$ 2,369.25	\$ 113,416.62	\$ (77,498.20)	\$ -	\$ 38,287.67	\$ 38,287.67
Community Development Fund	\$ 179,358.76	\$ 16,206.88	\$ -	\$(676,001.69)	\$ 871,567.33	\$ 195,565.64
GMP Co-op Agreement Fund	\$ 10,537.38	\$ -	\$ -	\$ (25,145.14)	\$ 35,682.52	\$ 10,537.38
Bio-Solids Fund	\$ 266,014.10	\$ 40,000.00	\$ (197,583.30)	\$ -	\$ 108,430.80	\$ 108,430.80
Sewer line Replacement Fund	\$ 129,364.16	\$ 40,000.00	\$ -	\$ -	\$ 169,364.16	\$ 169,364.16
Sewer Capital Fund	\$ 102,310.41	\$ 106,750.00	\$ -	\$ -	\$ 209,060.41	\$ 209,060.41
Water Tower Reserve	\$ 251,499.54	\$ 92,822.49	\$ (30,459.35)	\$(25,421.68)	\$ 346,987.86	\$ 313,862.68
Water Tower Continuation Fund	\$ 202,484.55	\$ 30,940.83	\$ -	\$ -	\$ 233,425.38	\$ 233,425.38
Reappraisal Reserve Fund	\$ 106,521.95	\$ 8,602.00	\$ -	\$ -	\$ 115,123.95	\$ 115,123.95
West Main Improvements Fund	\$ 56,733.52	\$ 396.94	\$ (8,705.71)	\$ -	\$ 48,424.75	\$ 48,424.75
Pumphouse Restoration Fund	\$ 362.16	\$ -	\$ -	\$ -	\$ 362.16	\$ 362.16
Fishing Derby Reserve Fund	\$ 4,649.19	\$ 4,175.00	\$ (4,989.00)	\$ -	\$ 3,835.19	\$ 3,835.19
Records Restoration Fees Fund	\$ 101,613.23	\$ 10,519.00	\$ (42,996.41)	\$ -	\$ 69,135.82	\$ 69,135.82
Listers Education Fund	\$ 3,085.70	\$ -	\$ -	\$ -	\$ 3,085.70	\$ 3,085.70
Vergennes Recreation Events Fund	\$ 16,060.63	\$ 445.00	\$ (500.00)	\$ -	\$ 16,005.63	\$ 16,005.63
Otter Creek Basin Fund	\$ 9,780.74	\$ 517.00	\$ (7,936.00)	\$ -	\$ 2,361.74	\$ 2,361.74
Sidewalk Project Fund	\$ 12,500.00	\$ 9,357.72	\$ (1,663.13)	\$ -	\$ 20,194.59	\$ 20,194.59
Vergennes Burying Ground Fund	\$ 6,808.85	\$ -	\$ -	\$ -	\$ 6,808.85	\$ 6,808.85
John Donnelly Memorial Fund	\$ 32,009.51	\$ -	\$ (3,663.97)	\$ -	\$ 28,345.54	\$ 28,345.54
Ray E. Davison Capital Equipment Fund	\$ 238,606.38	\$ -	\$ (22,887.01)	\$ -	\$ 215,719.37	\$ 215,719.37
Watershed Recreation Reserve Fund	\$ 428,681.57	\$ -	\$ (44,331.99)	\$ -	\$ 384,349.58	\$ 384,349.58





