

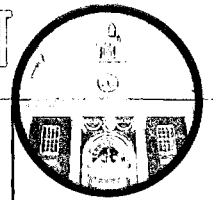


# CITY OF BURLINGTON, VERMONT



ANNUAL FINANCIAL REPORT • YEAR ENDING JUNE 30, 2003

# CITY OF BURLINGTON, VERMONT



## 137TH ANNUAL FINANCIAL REPORT YEAR ENDING JUNE 30, 2003 • POPULATION: 39,824

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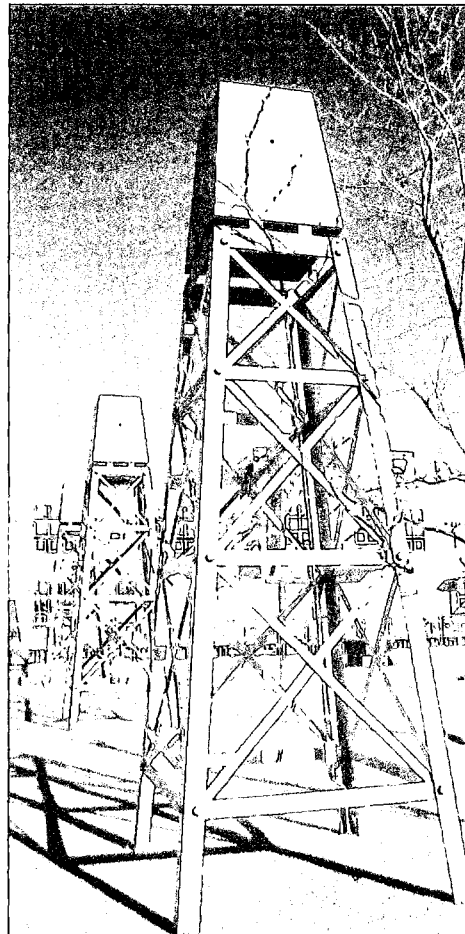
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#### Acknowledgments

##### Graphic Design

Jon Shenton  
Creative

##### Printing

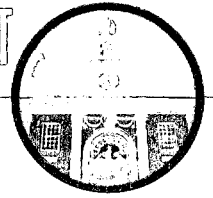
Queen City  
Printers Inc

##### Cover photo

ECHO at the  
Leahy Center for  
Lake Champlain

*This material can  
be made available  
in alternate formats  
for persons with  
disabilities.*

# CITY ORGANIZATIONAL CHART



## THE VOTERS

**SCHOOL COMMISSIONERS \***

**WARD CLERKS & INSPECTORS OF ELECTION \***

### MAYOR ❖

#### AUTHORITY TO:

- carry out laws and ordinances
- appoint department heads
- assure performance of jobs by subordinate officers
- recommend measures
- act as Chief Peace Officer
- prepare annual budget
  - act as Chairman of Board of Finance

### CITY COUNCIL \*

#### AUTHORITY TO:

- set City Policy with Mayor
- pass Legislation through passage of ordinances subject to Mayor's veto\*
- pass resolutions with Mayor\*
- approve Mayor's budget
- approve supplementary interbudgetary transfers
- with Mayor, set annual tax rate
  - establish rules for conduct of City Council meetings

**CITY OFFICERS & DEPARTMENT HEADS ❖**

*(for list, see page 6)*

**COMMISSIONERS ♦**

*(for list, see page 13)*

### KEY

- ❖ Elected at large
- \* Elected at large by ward
- ♦ Appointed by the Mayor subject to the approval of City Council
- ◆ Appointed by the City Council or City Council with Mayor presiding
- ▲ Appointed by the Board of School Commissioners
- \* Ordinances relate to external matters while Resolutions relate to internal matters
- ▼ Mayor, Chief Administrative Officer, President of City Council, and two Councilors elected by the City Council

**SUPERINTENDENT ▲**

**PRINCIPALS**

### BOARD OF FINANCE ▼

#### AUTHORITY TO:

- act as trustees of public money
- establish accounting system
- provide monthly reports and annual audit
- select official depository
- authorize budget line item changes
  - be responsible for care and control of public buildings



PETER  
CLAVELLE

Once again Burlington has demonstrated the difference we can make when government, businesses, nonprofit organizations, and citizens work together. Here are some of 2003's highlights and milestones.

## OUR COMMUNITY'S ACCOMPLISHMENTS

- Burlington was named one of "America's dozen distinctive destinations" in 2003 by the National Trust for Historic Preservation. In recognizing us, the National Trust cited our active arts scene, vital downtown, recreational amenities, historical assets, and spectacular natural setting, calling Burlington "a truly distinctive slice of America."
- Unlike many cities under current economic conditions, Burlington has not experienced a decline in revenues. Our economy remains remarkably healthy and major revenues have been stable. However, the City's overall mix of revenues increased only modestly, while personnel and benefit costs rose. Despite these challenges, we again developed a balanced budget for the fiscal year.
- The Church Street Marketplace launched its capital improvement program. Improvements to the upper blocks (College to Pearl Streets) are well underway. Construction on the City Hall block begins this spring.
- We made genuine and visible progress in City Hall Park. The more regular presence of Police, Parks Patrol staff, and Parks & Recreation maintenance crews contributed to the park becoming a safer, more welcoming environment. Numerous physical improvements were made to the park, thanks to the fundraising of the Rotary Club.
- Burlington International Airport began the third phase of its terminal improvement plan, which includes expansion of the north end of the terminal and additional parking. The planned relocation of the Vermont National Guard helicopter fleet—thanks to \$35 million in federal funds secured by Senators Leahy and Jeffords—will allow airport land currently occupied by the Guard to be used to attract or expand aviation-related businesses.
- Our Community and Economic Development Office (CEDO) stepped up its promotion of tax incentives available through the Renewal Community and the Vermont Downtown Programs.
- General Dynamics announced plans to create their Burlington Technology Center, which will bring to our city an investment of more than \$50 million and some 260 new, high-paying jobs over the next five years.
- Burlington City Arts completed its first full year of operating the Firehouse Center for the Visual Arts, and progress continued on the reconstruction of the facility's upper floors.
- The new north-south bike path adjacent to the Northern Connector and the bike bridge at the mouth of the Winooski River are now both well under construction.
- The Burlington Fire Department designed, ordered, and received a new ambulance, a command vehicle, a utility vehicle, and four new fire trucks.
- Over the year, the Burlington Electric Department increased the percentage of energy it uses from renewable sources and cut the energy it uses from nuclear power sources. Last year, the average annual residential electric bill in Burlington was \$544, while the statewide average was \$911.
- Public Works completed an upgrade of the water treatment plant, added two new recycling trucks, began single-stream curbside recycling, and undertook \$1.5 million in paving and sidewalk-replacement projects.

● Mayor Clavelle participates in a bike ride to benefit the Vermont Food Bank







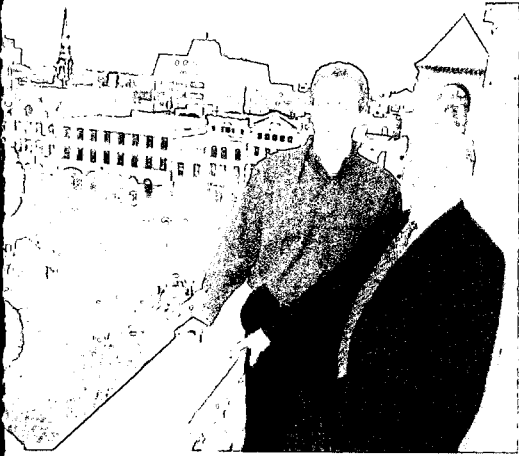
- Designs have been completed for the rebuilding of North Street and Riverside Avenue, both of which will be under construction in 2004.
- Construction began on the waterfront on 40 mixed-income rental-housing units at Depot Street and on Main Street Landing's project at Lake and College Streets.
- ECHO, Burlington's new lake aquarium and science center at the Leahy Center for Lake Champlain, opened to the delight of residents and visitors.
- More than 250 citizens participated in our Study Circles on Racism and various follow-up activities.
- To address drug- and alcohol-abuse, CEDO worked closely with the Chittenden County Substance Abuse Coalition and United Way to organize county-wide Study Circles to identify gaps in services and implement new, concrete community actions.
- CEDO and the Burlington School District implemented a new early education initiative that provides additional public funding to support the affordability and quality of early education and childcare. Some 300 Burlington children are benefiting from the program.
- The City completed its fiber-optic broadband telecommunications network connecting all 38 City and School Department buildings. The next step, now underway, is to make the network available to those businesses, nonprofit organizations, and institutions that can utilize this state-of-the-art technology.
- The Fletcher Free Library launched its new iBistro computer system, allowing library users to access the library's catalog via the Internet.

## CHALLENGES AHEAD

As we begin to prepare a budget for the fiscal year beginning July 1, 2004, we face a particularly daunting challenge. Revenue growth is expected to be less than one percent. At the same time, we're under significant pressure from increasing health-care and workers compensation costs, as well as costs associated with a state-mandated reappraisal of real estate in the city. As a result, city departments have again been asked to sharpen their pencils and take a hard look at spending levels.

As a result of the steep decline in the value of our employee retirement system's investment portfolio and improvements to retirement benefits over the years, we must explore alternatives to reduce the taxpayer contributions that would otherwise be required to fund our retirement system adequately. To meet this challenge, the City is reviewing possible changes to assumptions and funding policy with employees and their unions.

The City of Burlington will soon take an important step to reduce the high cost of providing prescription drugs for city employees and their families. By March of 2004, we'll establish a program that enables employees to purchase prescription drugs from Canada at prices well below those in the U.S. Given that Burlington currently spends more than \$670,000 for prescriptions, we estimate that such a program could save \$100,000 to \$200,000 per year. In taking this course, we join cities and states across the country in taking action to cut prescription drug costs.



The post-9/11 world continues to place pressures and demands on the Burlington International Airport and our first responders—our police, fire, and emergency-medical personnel. The City will continue to actively pursue grant funding, acquire needed equipment, and participate in trainings to enhance our capacity to respond to emergencies.

This year, when it became apparent that the planned Downtown Transit Center did not have strong public support and that the City Council was shifting its position on the project, we began to look at alternatives that would achieve our goals, work within the original budget, and unite the community in support of transit improvements. I convened a task force that reviewed the project and identified potential new locations. First on the task force's list was a site near 5 Burlington Square, just down Cherry Street from the CCTA hub. Now that the task force's work is complete, city staff faces the challenge of securing funding to plan, design, and construct this project.

Burlington's Planning and Zoning Department continues to facilitate a rewrite of the City's zoning ordinance. Our challenge is to craft an ordinance that reflects the City's Municipal Development Plan in an easy-to-use format, one that provides objective design standards and ensures density and dimensional requirements appropriate to our neighborhoods.

In the coming year, we will also refine our concept for much-needed indoor recreation facilities. Once we've done that, we'll need to develop a financing and fundraising plan.

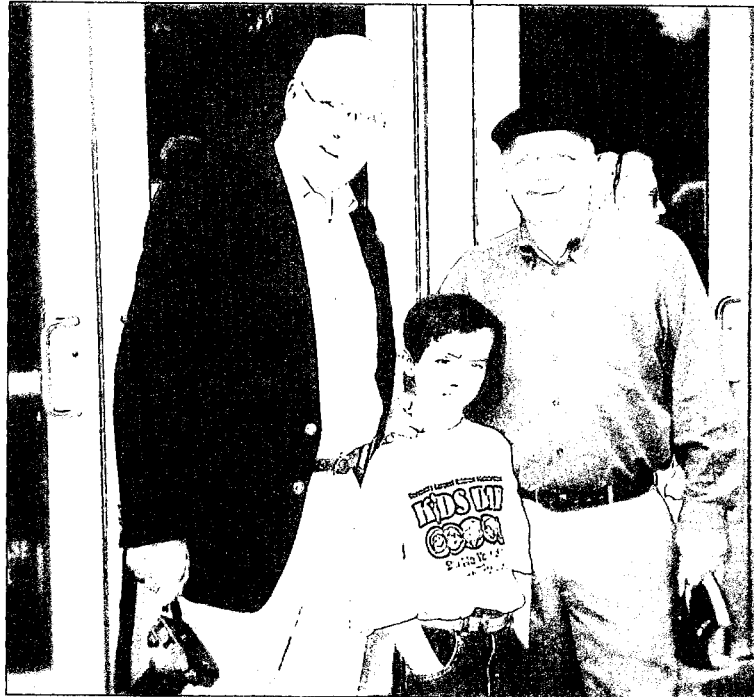
## ACKNOWLEDGMENTS

I thank city councilors, commissioners, department heads, and all our city employees for their hard work over the past year.

I also want to thank Burlington's nonprofit organizations and businesses for working in partnership with city government to ensure a sound local economy, a healthy environment, and a strong community.

- ❶ Bill Mitchell, Assistant to the Mayor, and Mayor Clavelle.

Photo: [www.jordansilverman.com](http://www.jordansilverman.com)



Thanks again to Senator Leahy, Senator Jeffords, Congressman Sanders, and their staff members for outstanding support of the City of Burlington. And thanks to Burlington's friends and partners in state government.

I thank Bill Mitchell and Faye Lawes for their major contributions in the Mayor's Office.

And, finally, I thank the citizens of Burlington for your support, your constructive criticism, and your participation in building a more livable city.

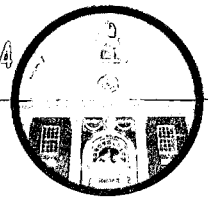


- ❷ (left to right) Senator Patrick Leahy, Long Le and Mayor Peter Clavelle at the opening of ECHO at the Leahy Center for Lake Champlain

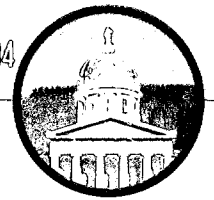
- ❸ Faye Lawes, Mayor's Administrative Assistant.

# CITY OFFICIALS

APPOINTED BY THE MAYOR 2003-2004



CHIEF ADMINISTRATIVE OFFICER	Brendan Keleher
DIRECTOR OF AVIATION, BURLINGTON INTERNATIONAL AIRPORT	J. J. Hamilton
EXECUTIVE DIRECTOR, CHURCH STREET MARKETPLACE	Ron Redmond
CITY ARTS DIRECTOR	Doreen Kraft
CITY ASSESSOR	John Vickery
ASSISTANT TO THE MAYOR	Bill Mitchell
CITY ATTORNEY	Joseph E. McNeil
SENIOR ASSISTANT CITY ATTORNEY	Kenneth Schatz
ASSISTANT CITY ATTORNEY	Eugene Bergman
ASSISTANT CITY ATTORNEY	Nikki Fuller
ASSISTANT CITY ATTORNEY	Kimberlee J. Sturtevant
ASSISTANT CITY ATTORNEY	Janet Murnane
SUPERINTENDENT, CEMETERY DEPARTMENT	David E. Charboneau
CODE ENFORCEMENT OFFICER	Ray O'Connor
COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR	Michael Monte
GENERAL MANAGER, BURLINGTON ELECTRIC DEPARTMENT	Barbara L. Grimes
CHIEF, BURLINGTON FIRE DEPARTMENT	Michael E. O'Neil
CO-DIRECTOR, FLETCHER FREE LIBRARY	Amber Collins
CO-DIRECTOR, FLETCHER FREE LIBRARY	Anita Danigelis
CO-DIRECTOR, FLETCHER FREE LIBRARY	Robert Resnik
HUMAN RESOURCES DIRECTOR	Harry Snyder
DIRECTOR, BURLINGTON PARKS AND RECREATION	Wayne E. Gross
CHIEF, BURLINGTON POLICE DEPARTMENT	Thomas Tremblay
DIRECTOR, DEPARTMENT OF PUBLIC WORKS	Steven Goodkind
EMERGENCY MANAGEMENT/CIVIL DEFENSE DIRECTOR	Michael E. O'Neil
CITY GRAND JUROR	Eugene Bergman
ASSISTANT GRAND JUROR	Joseph E. McNeil
ASSISTANT GRAND JUROR	Kenneth Schatz
ASSISTANT GRAND JUROR	Nikki Fuller
ASSISTANT GRAND JUROR	Janet Murnane
ASSISTANT GRAND JUROR	Kimberlee J. Sturtevant
CITY CONSTABLE	Eugene Bergman
SECOND CONSTABLE	Ray O'Connor
THIRD CONSTABLE	Gordon H. Gilbert
HARBOR MASTER	Wayne Gross
CITY ENGINEER AND SURVEYOR	Steven Goodkind
POUND KEEPER	Jodi Harvey



## CHITTENDEN COUNTY STATE SENATORS

**Jim Condos (D)**  
23 Victoria Drive  
South Burlington, VT 05403  
863-4511

**James P. Leddy (D)**  
14 Elsom Parkway  
South Burlington, VT 05403  
863-6613

**Virginia "Ginny" Lyons (D)**  
241 White Birch Lane  
Williston, VT 05495  
863-6129

**Hinda Miller (D)**  
84 Deforest Heights  
Burlington, VT 05401  
660-4880

**Janet Munt (D)**  
85 South Street  
Burlington, VT 05401  
862-9342

**Diane Snelling (R)**  
304 Piette Road  
Hinesburg, VT 05461  
482-4382

## BURLINGTON STATE REPRESENTATIVES

**DISTRICT 3-1**  
**William N. Aswad (D)**  
74 Ridgewood Drive  
Burlington, VT 05401  
862-2067

**Kurt Wright (R)**  
31 Vine Street  
Burlington, VT 05401  
658-1410

**DISTRICT 3-2**  
**Mark Larson (D)**  
914B North Avenue  
Burlington, VT 05401  
660-8545

**DISTRICT 3-3**  
**Steven Hingtgen (P)**  
73 Cedar Street  
Burlington, VT 05401  
865-0345

**John Patrick Tracy (D)**  
92 Park Street  
Burlington, VT 05401  
863-4135

**DISTRICT 3-4**  
**Bob Kiss (P)**  
9 Germain Street  
Burlington, VT 05401  
862-1297

**David Zuckerman (P)**  
30 Dans Court  
Burlington, VT 05401  
863-2199

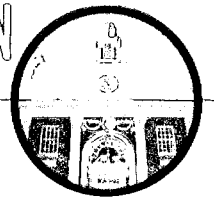
**DISTRICT 3-5**  
**Johannah Leddy Donovan (D)**  
38 Bayview Street  
Burlington, VT 05401  
863-4634

**Bill Keogh (D)**  
21 Alder Lane  
Burlington, VT 05401  
862-5270

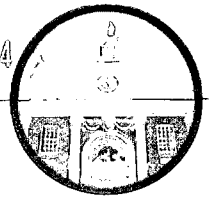
**DISTRICT 3-6**  
**Kenneth W. Atkins (D)**  
138 Dion Street  
Winooski, VT 05404  
655-1280

**George C. Cross (D)**  
82 Dufresne Drive  
Winooski, VT 05404  
655-4611

## MAYORS OF BURLINGTON



Albert L. Catlin . . . . .	1865-1866	Robert Roberts . . . . .	1911-1913
Torrey Eglesby Wales . . . . .	1866-1868	James Edmund Burke . . . . .	1913-1915
Paul D. Ballou . . . . .	1868-1870	Albert S. Drew . . . . .	1915-1917
Daniel Chipman Linsley . . . . .	1870-1870	J. Holmes Jackson . . . . .	1917-1925
L. C. Dodge . . . . .	1871-1874	Clarence H. Beecher . . . . .	1925-1929
Calvin H. Blodgett . . . . .	1874-1876	J. Holmes Jackson . . . . .	1929-1933
J. D. Hatch . . . . .	1876-1883	James Edmund Burke . . . . .	1933-1935
George H. Morse . . . . .	1883-1885	Louis Fenner Dow . . . . .	1935-1939
Urban Adrian Woodbury . . . . .	1885-1887	John J. Burns . . . . .	1939-1948
W. W. Henry . . . . .	1887-1889	John Edward Moran . . . . .	1948-1957
William Augustus Crombie . . . . .	1889-1891	C. Douglas Cairns . . . . .	1957-1959
Seneca Haselton . . . . .	1891-1894	James E. Fitzpatrick . . . . .	1959-1961
William James Van Patten . . . . .	1894-1896	Robert K. Bing . . . . .	1961-1963
H. S. Peck . . . . .	1896-1898	Edward A. Keenan . . . . .	1963-1965
Elliot M. Sutton . . . . .	1898-1899	Francis J. Cain . . . . .	1965-1971
Robert Roberts . . . . .	1899-1901	Gordon H. Paquette . . . . .	1971-1981
D. C. Hawley . . . . .	1901-1903	Bernard Sanders . . . . .	1981-1989
James Edmund Burke . . . . .	1903-1907	Peter A. Clavelle . . . . .	1989-1993
Walter J. Bigelow . . . . .	1907-1909	Peter C. Brownell . . . . .	1993-1995
James Edmund Burke . . . . .	1909-1911	Peter A. Clavelle . . . . .	1995-



## WARD I



**Sharon Foley Bushor (I)**  
52 East Avenue  
658-3604 (h)  
sharonbushor@adelphia.net  
Term ends 2005



**Ian P. Carleton (D)**  
21 Calarco Court  
951-8837 (h)  
icarleton@yahoo.com  
Term ends 2004

## WARD III

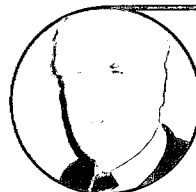


**Carina N. Driscoll (P)**  
75 Cedar Street  
865-0345 (h)  
carinavt1@yahoo.com  
Term ends 2005

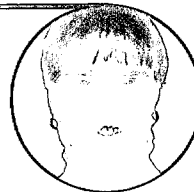


**Phil Fiermonte (P)**  
79 Lafountain Street  
658-2180 (h)  
philipf@adelphia.net  
Term ends 2004

## WARD V



**William J. Keogh (D)**  
21 Alder Lane  
862-5270 (h)  
billk21@adelphia.net  
Term ends 2004



**Joan Shannon (D)**  
41 Central Avenue  
860-7489 (h&w)  
joan@longswimwear.com  
Term ends 2005

## WARD VII



**Ellie Blais (D)**  
25 Woods Street  
658-3786 (h)  
emblai@peoplepc.com  
Term ends 2004



**Jean O'Sullivan (D)**  
37 Village Green  
658-0492 (h)  
jeanosullivanvt@hotmail.com  
Term ends 2005

## WARD II



**Jane Knodell (P)**  
10 Charles Street  
862-2469 (h)  
jane.knodell@uvm.edu  
Term ends 2005



**Cheryl McDonough (P)**  
48 Oak Street  
862-0132 (h)  
cheramcd@yahoo.com  
Term ends 2004

## WARD IV



**Kevin J. Curley (R)**  
95 West Road  
660-0455 (h)  
Term ends 2004



**Russell R. Ellis (D)**  
328 Shore Road  
862-4584 (h)  
rellis@adelphia.net  
Term ends 2005

## WARD VI

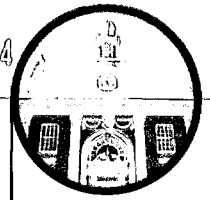


**Andrew H. Montroll (D)**  
City Council President  
409 South Union Street  
658-2478 (h)  
montroll@riser.com  
Term ends 2005



**Barbara Perry (I)**  
292 South Union Street  
658-6104 (h&w)  
perrybd@earthlink.net  
Term ends 2004

# CITY COUNCIL COMMITTEES 2003-2004



## BOARD OF FINANCE

Mayor Clavelle, *chairperson*  
Brendan S. Keleher  
Andrew Montroll  
Sharon Bushor  
Kevin Curley

## CHARTER CHANGE COMMITTEE

Jane Knodell, *chairperson*  
Kevin Curley  
Joan Shannon

## COMMUNITY DEVELOPMENT & NEIGHBORHOOD REVITALIZATION

Phil Fiermonte, *chairperson*  
Ian Carleton  
Joan Shannon

## INSTITUTIONS & HUMAN RESOURCE POLICY COMMITTEE

Sharon Bushor, *chairperson*  
Ellie Blais  
Cheryl McDonough

## LICENSE COMMITTEE

Bill Keogh, *chairperson*  
Kevin Curley  
Barbara Perry

## ORDINANCE COMMITTEE

Ian Carleton, *chairperson*  
Sharon Bushor  
Russell Ellis  
Andrew Montroll, *ex-officio*

## PARKS, ARTS, & CULTURE COMMITTEE

Barbara Perry, *chairperson*  
Carina Driscoll  
Jean O'Sullivan

## PUBLIC SAFETY COMMITTEE

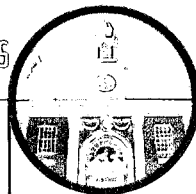
Ellie Blais, *chairperson*  
Russell Ellis  
Cheryl McDonough

## TRANSPORTATION, ENERGY, & UTILITIES COMMITTEE

Jean O'Sullivan, *chairperson*  
Carina Driscoll  
Bill Keogh



# CITY DEPARTMENTS AND PHONE NUMBERS



## AIRPORT

863-2874  
Burlington International  
Airport  
Box 1, 1200 Airport Drive  
South Burlington, VT 05403

## ARTS OFFICE

865-7166  
Burlington City Arts  
Memorial Auditorium  
250 Main Street  
Burlington, VT 05401

## ASSESSOR

865-7111  
City Hall

## ATTORNEY

865-7121  
City Hall

## CEMETERY DEPARTMENT

863-2075  
455 North Avenue

## CHURCH STREET MARKETPLACE

863-1648  
2 Church Street

## CLERK/TREASURER

865-7000  
Room 23, City Hall

## CODE ENFORCEMENT

863-0442  
645 Pine Street, Suite A

## COMMUNITY & ECONOMIC DEVELOPMENT OFFICE

865-7144  
Room 32, City Hall

## COMMUNITY JUSTICE CENTER

865-7155  
82 South Winooski Avenue,  
2nd floor

## ELECTRIC DEPARTMENT

658-0300  
585 Pine Street

## EMERGENCY MANAGEMENT

864-4554  
136 South Winooski Avenue

## FIRE DEPARTMENT

864-4554  
136 South Winooski Avenue

## FLETCHER FREE LIBRARY

863-3403  
**REFERENCE DESK**  
865-7217  
235 College Street

## HOUSING AUTHORITY

864-0538  
65 Main Street

## HUMAN RESOURCES

865-7145  
**JOB HOTLINE 865-7147**  
Room 33, City Hall

## MAYOR 865-7272

Room 34, City Hall

## PARKS & RECREATION DEPARTMENT

864-0123  
645 Pine Street, Suite B

## PLANNING & ZONING

865-7188  
City Hall

## POLICE DEPARTMENT

658-2700  
1 North Avenue

## PUBLIC WORKS DEPARTMENT

863-9094  
P. O. Box 849  
Burlington, VT 05402  
645 Pine Street, Suite A

## RETIREMENT

865-7101  
City Hall

## SCHOOL DEPARTMENT

864-8461  
150 Colchester Avenue

## WATER DIVISION/DPW

863-4501  
P.O. Box 878  
Burlington, VT 05402

## REGIONAL OFFICES & PHONE NUMBERS

### CHITTENDEN COUNTY TRANSPORTATION AUTHORITY

864-0211  
P.O. Box 609  
Burlington, VT 05402  
1 Industrial Avenue

### CHITTENDEN SOLID WASTE DISTRICT

872-8100  
209 Redmond Road  
Williston, VT 05495

### WINOOSKI VALLEY PARK DISTRICT

863-5744  
Ethan Allen Homestead  
Burlington, VT 05401

## CITY GOVERNMENT WEBSITE

[www.ci.burlington.vt.us](http://www.ci.burlington.vt.us)

## OFFICE HOURS

### CITY GOVERNMENT

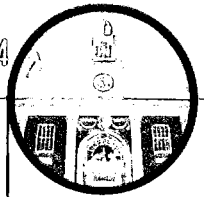
Monday-Friday  
8 a.m.-4:30 p.m.

### CLERK/TREASURER

Monday  
8 a.m.-7:30 p.m.

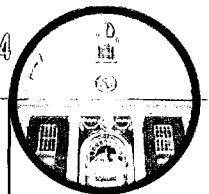
Tuesday-Friday  
8 a.m.-4:30 p.m.

# IMPORTANT DATES FOR YEAR 2004



FEBRUARY 28	Early voting (Clerk Treasurer's Office open 9:00-12:00)
MARCH 1	7:30 p.m. Deadline to request an early ballot for Annual City Election
MARCH 2	Annual City Election
MARCH 12	3rd property tax installment due for FY2004
APRIL 5	Organization Meeting of Burlington City Council (Swearing in of City Councilors)
JUNE 7	Annual Meeting of City Council (Mayoral and Commission/Board Appointments)
JUNE 12	4th property tax installment due for FY2004
AUGUST 12	1st property tax installment due for FY2005
SEPTEMBER 14	Primary Election
NOVEMBER 2	General Election
NOVEMBER 12	2nd property tax installment due for FY2005

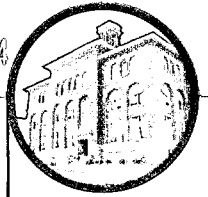
# CITY HOLIDAYS FOR YEAR 2004



NEW YEAR'S DAY	Thursday, January 1, 2004
MARTIN LUTHER KING, JR. BIRTHDAY	Monday, January 19, 2004
PRESIDENTS' DAY	Monday, February 16, 2004
TOWN MEETING DAY	Tuesday, March 2, 2004
MEMORIAL DAY	Monday, May 31, 2004
INDEPENDENCE DAY	Monday, July 5, 2004
BENNINGTON BATTLE DAY	Monday, August 16, 2004
LABOR DAY	Monday, September 6, 2004
COLUMBUS DAY	Monday, October 11, 2004
VETERAN'S DAY	Thursday, November 11, 2004
THANKSGIVING DAY	Thursday, November 25, 2004
CHRISTMAS DAY	Friday, December 24, 2004







## WARD I

**Kate Baldwin**  
132 North Prospect Street  
862-0606 (h)  
656-1362 (w)  
kbaldwin@bsdvt.org  
Term ends 2004

**Keith Pillsbury**  
25 University Terrace  
862-3575 (h)  
879-7173 (w)  
kpillsbury@bsdvt.org  
Term ends 2005

## WARD II

**Tara Donnelly**  
15 Hyde Street  
658-6374 (h)  
802-868-7311 x 111 (w)  
tdonnelly@bsdvt.org  
Term ends 2005

**Christopher Haessly**  
P.O. Box 8832  
Burlington 05402  
chaessly@bsdvt.org  
Term ends 2004

## WARD III

**Katherine P. Charles**  
44 Strong Street  
658-5377 (h)  
864-1776 (w)  
kcharles@bsdvt.org  
Term ends 2005

**Lydia Williams**  
90 Pearl Street, Apt. 406  
859-9996 (h)  
865-4600 x1013 (w)  
lwilliams@bsdvt.org  
Terms ends 2004

## WARD IV

**Philip Baruth**  
87 Curtis Avenue  
864-6821 (h)  
656-4002 (w)  
pbaruth@bsdvt.org  
Term ends 2005

**Katherine Connolly**  
94 Stirling Place  
658-0678 (h)  
tomwcon@aol.com  
Term ends 2004

## WARD V

**Fred Lane**  
12 Catherine Street  
660-4918 (h)  
flane@bsdvt.org  
Term ends 2005

**Anthony E. Williams**  
285 South Cove Road  
862-4875 (h)  
655-1000 (w)  
twilliams@bsdvt.org  
Term ends 2004

## WARD VI

**Michael Green, Chair**  
276 South Union Street  
865-2253 (h)  
865-4112 x19 (w)  
mgreen@bsdvt.org  
Term ends 2005

**Nancy Lang**  
805 South Prospect Street  
658-1859 (h)  
nlang@bsdvt.org  
Term ends 2004

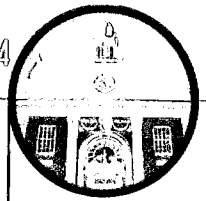
## WARD VII

**Paul Hale**  
111 Rivermount Terrace  
862-2702 (h)  
656-3119 (w)  
phale@bsdvt.org  
Term Ends 2005

**Sarah Roberts Jennings**  
58 Van Patten Parkway  
658-9552 (h)  
863-0570 (w)  
srjennings@bsdvt.org  
Term ends 2004



# CITY COMMISSIONERS 2003-2004



NAME	ADDRESS	PARTY	WARD	(H)PHONE	(W)PHONE	APPT	EXPIRES
<b>+ ADVISORY COMMITTEE ON ACCESSIBILITY (RESOLUTION 9/90)</b>							
Peter Carlough	64 Bilodeau Court		1	863-2249		MA	
c Marc Companion	13 Maplewood Drive			658-9152		MA	
Sheila Gorski	84 S Meadow Drive		6	658-9391		MA	
Harriet Smith	32 Vine Street		4	865-2811		MA	
Michael Watson	130 Church Street, Suite 1			860-6203		MA	
<b>* AIRPORT COMMISSION (4 YEAR TERM) (CHARTER SECTIONS 120, 121, 276)</b>							
c Michael Flaherty	99 Suburban Sq., So. Burl			864-5251		SB	6/30/06
Stanley (Huck) Gutman	34 Harrington Terrace	P	6	863-4467	656-4040	CCM	6/30/07
Robert E. Miller	40 College Street, Suite #601	R	3	660-2940	864-5830	CCM	6/30/04
Gordon Watson	349 South Willard St	R	6	658-0560	658-2208	CCM	6/30/05
<b>BOARD OF ASSESSORS (3 YEAR TERM) (CHARTER SECTIONS 120, 126)</b>							
Richard Kemp	288 Flynn Avenue, #20			862-4418		CCM	3/31/05
c John Vickery	1st Floor, City Hall			865-7112		CCM	3/31/04
<b>BURLINGTON HOUSING AUTHORITY BOARD OF COMMISSIONERS (5 YEAR TERM) (24 V.S.A. 4004)</b>							
Sheila McLaughlin Gorski	84 South Meadow Drive			658-9391		MA	1/17/08
c Michael Knauer	257 Van Patten Pkwy		7	863-5429		MA	1/17/04
Constance Krosney	45 Alfred Terrace		6	658-3764		MA	1/17/06
Karl Sklar	65 Killarney Drive			863-6504		MA	1/17/07
v Neil Wheelright	305 Maple Street		6	658-9284		MA	1/17/05
<b>* CEMETERY COMMISSION (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 218)</b>							
c Jennifer Diaz	PO Box 8663	D	5	862-0356	847-9554	CCM	6/30/05
Cheryle Jimmo	30 Perrotta Place		6	862-9461	660-8148	CCM	6/30/04
Jane Ewing	110 Dunder Road			864-4424		CCM	6/30/06
Thomas Simon	118 Spruce Street	D	6	860-6638	863-3494	CCM	6/30/04
<b>CHITTENDEN COUNTY METROPOLITAN PLANNING ORGANIZATION (2 YEAR TERM)</b>							
William Keogh	21 Alder Lane	D	5	862-5270		CC	6/30/04
<b>CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION (2 YEAR TERM)</b>							
William N. Aswad (Rep.)	74 Ridgewood Drive	D	4	862-2067		CCM	7/31/04
Peter Potts (Alt.)	96 Lakewood Parkway		4	863-4609		CCM	7/31/04
<b>CHITTENDEN COUNTY TRANSPORTATION AUTHORITY (3 YEAR TERM)</b>							
Bennett Truman	25 Pennington Drive			862-5183		CC	6/30/05
S. Chapin Spencer	175-B N. Prospect Street	P	1	864-2974	652-2453	CC	6/30/04
<b>CHITTENDEN COUNTY SOLID WASTE DISTRICT BOARD OF COMMISSIONERS (2 YEAR TERM)</b>							
Steve Goodkind	262 Ethan Allen Parkway		7	658-7977	863-9094	CC	5/31/04
Justin Rabadoux	379 Colonial Drive			655-3848	865-5831	CC	5/31/04

## ABBREVIATIONS

CC=Appointed by the City Council

CCM=Appointed by the City Council with Mayor Presiding

ExD=Ex-Officio Designate

ExO=Ex-Officio Member

EmA=Elected by Class A members of the City retirement system

EmB=Elected by Class B members of the City retirement system

EMP=Elected by employees of the Fletcher Free Library

FFL=Appointed by trustees of the Fletcher Free Library

MA=Appointed by the Mayor

NPA=Appointed by NPA with confirmation by the City Council

SB=Appointed by the City Council of South Burlington

c = Commission Chair

v = Vice Chair

# CITY COMMISSIONERS 2003-2004

## NOTES:

\* All commissions marked with a star (\*) are subject to the restrictions that no more than two-thirds of the members may be from one political party (Charter Section 123). (See also restrictions on Church Street Marketplace District Commission and Board for Registration of Voters, below.)

✦ The Advisory Committee on Accessibility must consist of four residents of Burlington and one resident of an adjacent community, and all members shall be persons with disabilities within the meaning of federal law.

▲ The Church Street Marketplace District Commission must consist of seven legal voters of the State of Vermont, not less than five of whom must be legal voters of the City of Burlington. No more than four at any one time may be from the same political party. Two members (who need not be residents) shall at all times be proprietors or managers of a retail establishment that is within the District (Charter Section 322).

● All members of the Conservation Board must have a demonstrated commitment to environmental conservation. Three members should have expertise in the one of the following areas: environmental law, environmental science, civil engineering, or natural resource planning.

	NAME	ADDRESS	PARTY	WARD	(H)PHONE	(W)PHONE	APPT	EXPIRES
▲	CHURCH ST. MKTPL. DIST. COMM.(3 YEAR TERM) (CHARTER SECTION 322)							
	Lois M. Bodoky	46 School Street	I	2	658-0427		CC	6/30/04
v	Frank H. Bouchett	52 Church Street		3	425-2998	863-4832	CC	6/30/06
	Joseph S. Carton	29 Greenwood Avenue			878-5492	658-6500	CC	6/30/04
c	Tim S. Halvorson	RR 1, Box 1623		2	425-4535	658-0278	CC	6/30/06
	Brian L. Kling	388 College Street #8		2	865-3921		CC	6/30/04
	Jeffrey R. Nick	151 Deer Run Drive			985-3633	878-9000	CC	6/30/04
	Pamela Pelino	340 So. Willard Street		6	862-4307	865-4386	CC	6/30/05
	Eugene E. Richards III	168 Summit Street	R	6	658-5620	660-9495	CC	6/30/05
	Beverly S. Wool	243 Loomis Street	D	1	863-1203		CC	6/30/05
●	CONSERVATION BOARD (4 YEAR TERM) (24 V.S.A. 4502)							
	William Fiender	125 Bank Street, Apt. 5		3	863-9294	434-3079	CC	6/30/05
	Ben Gabos	32 Peru Street		3	658-6921	654-0728	NPA	6/30/06
	Heather Fitzgerald	78 Rose Street #12			863-6411		CC	6/30/04
	Scott Mapes	426 S. Winooski Ave.		6	658-9966	864-8100	NPA	6/30/05
c	Don Meals	84 Caroline Street		5	862-6632	862-6632	CC	6/30/06
	April Moulart	55 Case Parkway		1	864-2989	241-1418	NPA	6/30/05
	Matt Moore	31 North Union Street			864-0069		CC	6/30/07
	Jeff Severson	55 Spruce Street	I	6	660-8312		NPA	6/30/07
◆	DESIGN ADVISORY BOARD (3 YEAR TERM) (CODE, APPENDIX A, SECTION 2.3.2)							
c	Eric Fellingner	62 D Lakeview Terrace		7	859-0859	872-1600	CCM	6/30/05
	James K. Drummond	64 North Prospect Street			863-4982		CCM	6/30/04
	Adam M. Portz	137 N. Winooski Ave., Apt#2			865-2553	658-3555	CCM	6/30/06
	Peter Post	161 Austin Drive	I	5	860-5114	343-7797	CCM	6/30/04
	Kevin Worden	23 Brookes Avenue		1	658-7471	863-6225	CCM	6/30/05
	DEVELOPMENT REVIEW BOARD (3 YEAR TERM) (CODE, APPENDIX A, SECTION 81(A))							
	Julie Campoli	23 Ledgemere Street		5	865-0024	865-0024	CC	6/30/05
c	Albert Cicchetti	77 Oakcrest Drive		4	860-7346	862-6511	CC	6/30/04
	Thomas P. DeSisto	131 Main Street, #208			233-7177	656-0258	CC	6/30/06
	Austin D. Hart	39 Cliff Street		6	865-9165	864-5751	CC	6/30/04
	Glenn A. Jarrett	105 Robinson Parkway	I	6	863-6587	864-5743	CC	6/30/06
	Eleanor Briggs Kenworthy	170 Dale Road	R	4	862-7122	652-0165	CC	6/30/04
	Zander Ponzo	481 St. Paul Street		5	658-0240	658-0240	CC	6/30/04
	Kathleen Ryan	274 Maple Street	I	6	863-4091	863-4091	CC	6/30/04
*	ELECTRIC LIGHT COMMISSION (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 226)							
	Michael Crane	21 Ivy Lane		4	657-3721	878-0346	CCM	6/30/05
c	John L. Franco, Jr.	15 Colonial Square	P	1	864-6275	864-7207	CCM	6/30/06
	Lila Shapero	78A N. Prospect St.	P	1	863-3713	863-5620	CCM	6/30/04
	Gary Sullivan	5 Alexis Drive	R	4	658-4688		CCM	6/30/05
v	Jennifer Wallace-Brodeur	25 Pennington Drive	D	7	862-5183	651-9773	CCM	6/30/04
	ELECTRICIAN'S EXAMINING COMMITTEE (3 YR TERM) (APPROVAL BY CC) (ORDINANCE 12-66 TO 12-69)							
	Robert Alberry	41 Killarney Drive	D	4	863-5452	658-0300	MA	6/30/06
	Donald King	115 Staniford Road		4	862-5857		MA	6/30/07
	FENCE VIEWERS (1 YEAR TERM) (24 V.S.A. 871)							
	Nat Ayer	35 Deforest Heights		6	862-3671	862-3966	CC	6/30/04

	NAME	ADDRESS	PARTY	WARD	(H)PHONE	(W)PHONE	APPT	EXPIRES
<b>*</b>	<b>FIRE COMMISSION (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 196)</b>							
v	Frank A. Austin	43 Meridian Street		7	658-7615	863-7480	CCM	6/30/05
	Kevin McLaughlin	51 Clymer Street	D	6	862-7222	863-4341	CCM	6/30/05
	Jacob Perkinson	49 Ward Street	D	3	864-3529	862-0030	CCM	6/30/06
c	Mark Saba	171 Crescent Road		6	863-3817	479-0136	CCM	6/30/04
	Jared Wood	64 Henry Street	D	1	862-7387		CCM	6/30/04
<b>*</b>	<b>BOARD OF HEALTH (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 277)</b>							
	David Donald Clark	13 St. Louis Street		2	864-7528		CCM	6/30/05
	Debra S. Clemmer	205 Archibald Street	P	1	865-3616	656-2418	CCM	6/30/05
c	Ian C. Galbraith	94 No. Winooski Avenue	D	2	864-4097	656-4167	CCM	6/30/04
	Mary D. Hart	18 Billings Court		7	864-9014	864-8470	CCM	6/30/04
	Alan R. Sousie	32 Birch Court			862-0189	658-1573	CCM	6/30/06
	<b>HOUSING BOARD OF REVIEW (5 YEAR TERM) (ORDINANCE 18-35 TO 18-69)</b>							
	Loyal Ploof	137 Park Street, Apt#6			310-1997		CC	6/30/06
	Nina McDonnell	84 Lafountain Street			660-8239	652-3448	CC	6/30/08
	Jo Ann Lafayette	270 Shelburne Road	R	6	862-3258	862-3258	CC	6/30/07
	Linda Severance Smith	288 Flynn Avenue, #16			660-8666		CC	6/30/04
	Katherine Krebs	19 Monroe Street			864-3825	655-3333	CC	6/30/05
	<b>LIBRARY BOARD OF COMMISSIONERS (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 179)</b>							
	Elayne Bernstein	161 Austin Drive #39		5	862-9909		FFL	6/30/04
	Barbara Shatara	87 Intervale Avenue			862-2981		EMP	3/2004
	Chris Hadsel	429 S. Willard Street		6	863-4938		FFL	6/30/04
	Laban Hill	129 Home Avenue			658-6086		CCM	6/30/05
	Jodie Kebabian	11 Scotsdale Road			863-4312		FFL	6/30/03
	Deborah Lashman	35 Kingsland Terrace	D	6	660-2713	864-3120	CCM	6/30/05
v	Patty Levi	32 North Shore Dr.		4	863-5122		CCM	6/30/03
c	Jerrold Packard	835 S. Prospect Street		6	951-1974		FFL	6/30/03
	Nina Parris	17 South Union Street	I	3	864-0839		CCM	6/30/06
	Linda Severance Smith	288 Flynn Avenue #16	D	1	660-8666		CCM	6/30/06
	Ben Sachs-Hamilton	58 Brook Drive			658-6164		MA	
	Michael Schultz	UVM-411 Main Street			656-3228		FFL	6/30/04
<b>*</b>	<b>PARKS AND RECREATION COMMISSION (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 203)</b>							
	John Ewing	110 Dunder Road	D	5	864-4424		CCM	6/30/05
	John Gallagher	420 S. Winooski Ave.	P	6	860-1350	860-1350	CCM	6/30/04
	Carolyn Pierce Hanson	118 Spruce Street		6	860-6638	652-0380	CCM	6/30/05
	Barbara Nolfi	67 Peru Street	P	3	658-4857	862-1289	CCM	6/30/06
c	David Porteous	136 Crescent Road	I	6	862-5101	846-7816	CCM	6/30/04
<b>*</b>	<b>PLANNING COMMISSION (4 YEAR TERM) (24 VSA 4322-4323; CHAR SEC 120, 121, 126)</b>							
	Elizabeth Humstone	20 Ludwig Court	I	6	660-8747	864-6310	CCM	6/30/07
	Norman Williams	381 South Union Street		6	660-8901	658-0220	CCM	6/30/05
	Edward Pais	62 Fairmount Street	I	6	651-9353	244-5800	CCM	6/30/04
c	Zander Ponzo	481 St. Paul Street	I	5	658-0240		CCM	6/30/06
	Peter Potts	96 Lakewood Parkway	R	4	863-4609		CCM	6/30/06
	Kathleen Ryan	274 Maple Street	I	6	863-4091		CCM	6/30/07
	Austin Troy	28 N. Willard Street		1	657-3674	656-8336	CCM	6/30/05

## NOTES:

◆ The Design Advisory Board is subject to the requirement that three of its five members shall be members of any of the following professions: architect, landscape architect, engineer, contractor, or real estate developer (Code, Appendix A, Section 18(E)).

✦ One member of the Board of Health must be a health practitioner who is either a physician, physician's assistant, or nurse practitioner in the City of Burlington.

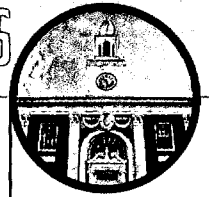
➤ The Board for Registration of Voters may have no more than five of its nine members of the same political party (Charter Section 43).



## CITY COMMISSIONERS 2003-2004

	NAME	ADDRESS	PARTY	WARD	(H)PHONE	(W)PHONE	APPT	EXPIRES
<b>* POLICE COMMISSION (3 YEAR TERM) (CHARTER SECTIONS 120, 121, 126, 183)</b>								
	Yves E. Bradley	457 South Union Street	R	6	864-9063	860-3664	CCM	6/30/04
	William Bryant	61 Ferguson Avenue		5	660-8173	496-2218	CCM	6/30/05
c	Jerome F. O'Neill	18 Harbor Watch Road	D	5	865-2336	865-4700	CCM	6/30/06
	Karen S. Paul	171 Crescent Road	R	6	863-3817	862-1545	CCM	6/30/05
	Ted Wimpey	10 Charles Street	P	2	862-2469	660-3456	CCM	6/30/04
<b>* PUBLIC WORKS COMMISSION (3 YEAR TERM) (CHARTER SECTION 48LXIII)</b>								
c	Robert P. Alberry	41 Killarney Drive	D	4	863-5452	865-7450	CCM	6/30/06
	Jason A. Baker	84 Lafountain Street	I	3	660-8239	863-7155	CCM	6/30/06
	Michael J. Drescher	33 Hickok Place		2	863-6391	862-3016	CCM	6/30/06
v	Margaret Cicchetti	77 Oakcrest Drive	D	4	860-7346	860-7346	CCM	6/30/04
	Kevin Daigle	204 N. Willard Street	I	1	862-1594	879-7397	CCM	6/30/05
	Jessica Oski	274 Colchester Avenue	I	1	860-1952		CCM	6/30/04
	Jeffrey Padgett	53 Catherine Street	I	5	864-6713	658-2445	CCM	6/30/05
<b>RETIREMENT BOARD (3 YEAR TERM) (ORDINANCES 24-47, 24-48, 24-50)</b>								
	Robert P. Alberry	41 Killarney Drive		4	863-5452	865-7450	EmB	6/30/06
	Donald Horenstein	13 Northshore Drive	I	4	862-5490		CCM	6/30/05
	Brendan S. Keleher	Clerk/Treasurer's Office			865-7019		ExO	
v	Maury K. Kost	53 Dunder Road	I	5	862-5455	862-4252	CCM	6/30/06
	Thomas Middleton	20 Oakwood Lane					EmA	6/30/04
	Corporal Timothy Green	10 Mapelawn Drive			658-2704		EmA	6/30/06
	Paul Paquette	951 Sunset Hill Road					EmB	6/30/04
c	James T. Strouse	155 Killarney Drive	R	4	864-4646	652-6167	CCM	6/30/04
<b>BOARD OF TAX APPEALS (3 YEAR TERM) (CHARTER SECTION 91, 2 REAL ESTATE PROF.)</b>								
	David Curtis, Jr.	308 Maple Street, #3	D	6	862-9164		CCM	6/30/04
	Matthew P. Massie	48 Fairfield Drive		4	355-7130		CCM	6/30/05
	Aimee Petrin	13 Myrtle Street			658-2837	652-4502	CCM	6/30/04
<b>► BOARD FOR REGISTRATION OF VOTERS (5 YEAR TERM) (CHARTER SECTION 43)</b>								
	Deborah A. Bouton	90 Roseade Parkway	I	7	864-6500	864-6500	CCM	6/30/05
	Christina Brownell	89 Ledge Road	R	6	862-3133		CCM	6/30/06
	John E. Davis	52 Booth Street			864-8274	651-0730	CCM	6/30/04
	David Conrad	35 Wilson Street	P	1	658-1047	656-1427	CCM	6/30/07
c	Evelyn G. Harrington	442 So. Winooski Avenue	D	6	862-0856		CCM	6/30/08
	Michelle Lefkowitz	71 Park Street	P	3	864-7306	864-0218	CCM	6/30/06
	Elisabeth (Lis) Mickenberg	10 Nash Place	I	1	658-6250	658-0400	CCM	6/30/05
	Michele Hahn Morin	501 Shelburne Street	R	5	658-6837	864-7297	CCM	6/30/07
	Robert C. Sweeney	16 Lakewood Parkway	D	4	863-4687	864-0585	CCM	6/30/04
<b>WINOOSKI VALLEY PARK DISTRICT (3 YEAR TERM) (24 VSA 48G1FF;1972 AGRMNT TO CREATE WVPD)</b>								
	Joseph E. McNeil	333 So. Prospect Street	D	6	863-4531		CC	6/30/06

# REGULARLY SCHEDULED COMMISSION MEETINGS



## **AIRPORT COMMISSION**

Monthly, for dates  
call 863-2874

## **CEMETERY COMMISSION**

4th Thursday, 4:30 PM  
455 North Avenue

## **CONSERVATION BOARD**

1st Monday, 5:30 PM  
Conference Room, City Hall

## **DESIGN ADVISORY BOARD**

2nd and 4th Tuesdays, 3:00 PM  
Conference Room, City Hall

## **DEVELOPMENT REVIEW BOARD**

1st and 3rd Tuesdays, 4:00 PM  
Contois Auditorium

## **ELECTRIC COMMISSION**

2nd Wednesday, 5:30 PM  
Burlington Electric, 585 Pine Street

## **FIRE COMMISSION**

2nd Monday, 3:00 PM  
Pickering Room, Library

## **BOARD OF HEALTH**

3rd Wednesday, 5:30 PM  
Conference Room, City Hall

## **HOUSING AUTHORITY**

2nd Tuesday, 6:30 PM  
Call 864-0538 for location

## **LIBRARY BOARD**

2nd Wednesday, 5:00 PM  
Fletcher Free Library

## **PARKS COMMISSION**

3rd Tuesday, 5:00 PM  
645 Pine Street

## **PLANNING COMMISSION**

1st and 3rd Thursdays, 6:30 PM  
Contois Auditorium

## **POLICE COMMISSION**

Monthly, for dates  
call 658-2704 x111

## **PUBLIC WORKS COMMISSION**

1st Wednesday, 6:15 PM  
645 Pine Street

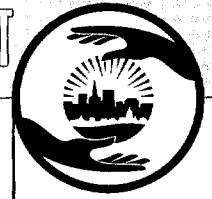
## **RETIREMENT BOARD**

3rd Thursday, 8:30 AM  
Conference Room, City Hall

## **VOTER REGISTRATION BOARD**

1st Tuesday, 4:45 PM  
City Hall





The Burlington Legacy Project was started in 1999 as a community planning initiative to guide Burlington's future and make ours a more sustainable city. Legacy gathered ideas from more than a thousand city residents and created a comprehensive action plan for the economic, environmental, and social health of the city. Below are some recent highlights and measures of progress toward the plan's goals.

## ECONOMY/CREATING A VIBRANT URBAN CENTER

- Construction began on the waterfront of 40 mixed-income rental-housing units at Depot Street.
- Since opening in June of 2003, ECHO at the Leahy Center for Lake Champlain has educated more than 100,000 visitors about the lake.
- A new commercial complex along Lake Street and an upgrade of the Battery Park Extension are now under construction.
- The City has begun a comprehensive review and updating of its zoning and subdivision ordinances.

## ECONOMIC SECURITY

- Conversations continue with Fletcher Allen Health Care and other community partners to develop additional, larger childcare facilities.
- Progress continued towards establishing a regional technical high school in Chittenden County. A draft curriculum was developed. The Building Design Team reported its findings to the Regional Technical Academy (RTA) Executive Committee. Representatives from all high school district boards were invited to be part of the RTA committee.

## ECONOMIC SELF-RELIANCE

- Our Community & Economic Development Office (CEDO) published the second edition of the *Guide to Doing Business in Burlington*. Many recent start-up businesses have cited the guide as an invaluable tool that saved them time and money.

- CEDO economic development staff provided information and referral services as well as financing and technical assistance to 270 individuals, businesses, and nonprofits, helping to create and retain 200 jobs and assisting in the start-up of 12 small businesses.
- The Intervale Foundation began conducting a study of potential local markets for Intervale farm products and produce.
- The University of Vermont's purchasing department created a website listing its registered vendors and specifically highlighting 260 vendors operating in Vermont.

## TRANSPORTATION

- The north-south bike path adjacent to the Northern Connector as well as the bike and pedestrian bridge across the Winooski River are under construction.
- Development of the Downtown Transit Center was suspended, and a task force has been convened to rethink the project.
- Though the state suspended passenger rail service from Charlotte to Burlington, planning continues on Essex-to-Burlington commuter rail. This project has been incorporated in a study of transportation improvements for the Vermont Route 15 corridor.

## QUALITY OF LIFE

- CEDO's Burlington Neighborhood Project now provides support for 48 neighborhood associations citywide.
- The Kidsafe Collaborative is working to develop and strengthen collaborations between public and private institutions to address child abuse and domestic violence.
- The Community Justice Center's First Response Team mobilized community volunteers to clean graffiti at more than 800 sites in the team's first two years.
- The City incorporated a mandatory restorative justice process in its newly adopted noise ordinance.
- The Methadone Clinic opened at the University Health Center campus of Fletcher Allen in November of 2002.

- We launched the Chittenden County Substance Abuse Study Circles, the first such study circles in the country focused specifically on the issues of drug- and alcohol-abuse.

## HOUSING

- 365 new units of affordable housing have been built in Burlington and adjacent municipalities, and another 40 are now under construction.
- Code Enforcement continues to upgrade its operations, most recently through its participation in development of a new land-records computer system.
- The University of Vermont is currently seeking Act 250 permits for Catamount Apartments, which will house 203 juniors, seniors, and graduate students. Also in the local permitting process are UVM's planned apartments for University Heights, which would house some 800 undergraduates.

## RESPONSIVE GOVERNMENT

- More than 350 people have participated thus far in the zoning rewrite process through Neighborhood Improvement Nights, focus groups, and a citywide meeting.

## YOUTH CIVIC PARTICIPATION

- In September of 2003, the City Council passed a resolution expanding the pilot Youth on Boards program to include three additional commissions: Police, Planning, and the Conservation Board. Youth already serve on the Library Commission, Parks and Recreation Commission, and School Board. Youth were also recruited to serve on the Legacy Project Steering Committee, the Burlington Food Council, and the Club Youth Speak Out Board.
- Champlain Elementary School is in the second year of its Sustainable Schools Project, using sustainability as the integrating concept for its curriculum. We've applied for grants to expand the Sustainable Schools Project to Barnes Elementary School.

## OUR SCHOOLS

- The Burlington School District secured a five-year grant to provide teachers with training in strategies for teaching students whose native language is not English.
- The Burlington Food Council was formed to conduct a school food assessment and to develop a food policy to increase the availability of nutritious food for students.

## YOUTH OPPORTUNITIES

- The Living Room opened in the Burlington Town Center mall to provide healthy activities for area youth.
- The Vermont Forum on Sprawl's Healthy Neighborhoods/Healthy Kids project with Champlain School is involving youth in community planning.

## LIFELONG LEARNING

- Barnes and Wheeler Elementary schools received a grant for almost \$300,000 for six years to support their literacy instruction.

## AIR QUALITY

- Fletcher Allen Health Care developed an employee-incentive program that rewards carpooling, bicycling, and walking.
- The Eco-Info website now provides timely data on various air pollutants. The State air monitoring station has been reinstalled downtown.
- Burlington schools have initiated a "No Idling" campaign. Visitors to school grounds are asked to turn off their vehicles, rather than letting them idle.

## LAKE CHAMPLAIN WATER QUALITY

- ECHO at the Leahy Center for Lake Champlain has educates visitors of all ages about the ecology, culture, history, and opportunities of the Lake Champlain watershed.
- The Scoop-the-Poop campaign educates dog owners about the environmental impact of pet waste through informational signs and advertisements.

## ENERGY AND RESOURCE CONSERVATION

- Burlington Electric has increased the percentage of its electricity coming from renewable sources to 40 percent.
- The 10% Challenge now helps more than 60 businesses and numerous residents reduce their greenhouse gas emissions and save money in the process.





# BURLINGTON INTERNATIONAL AIRPORT



**J. J.  
HAMILTON**  
DIRECTOR  
OF AVIATION

**C**onstruction on the third phase of the Airport's Terminal Improvement Program, which includes additional parking and new airline gates, commenced after a year-long delay following the tragic events of September 11, 2001. The aviation industry recovered slowly, and the economy showed initial signs of strengthening. Several air carriers currently serving Burlington are planning increased flight frequencies to better serve the growing demand, and other low-cost carriers are showing interest in providing service.

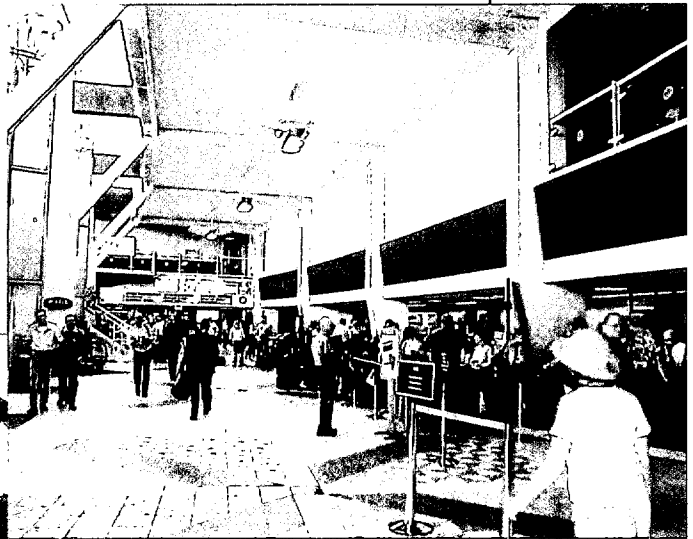
Our project to provide additional capacity for air cargo and general aviation achieved a critical goal, bringing to the bargaining table a mitigation plan for filling the required wetland acreage. In addition, several agencies with leasehold interests at the airport have developed expansion plans.

The airport continues to be fiscally sound and self-sufficient, thanks to the application of sound rate-making and business principles.

that we had forecast. In order to sustain or exceed this growth over the next year, the increased capacity provided by the final phase of our terminal improvement program will be instrumental.

## PLANNING

Planning is an ongoing process and an essential component in assuring a modern, safe, and well-managed facility. Our philosophy has been to defer development until growth creates a demand for additional capacity and would support required expenditures.

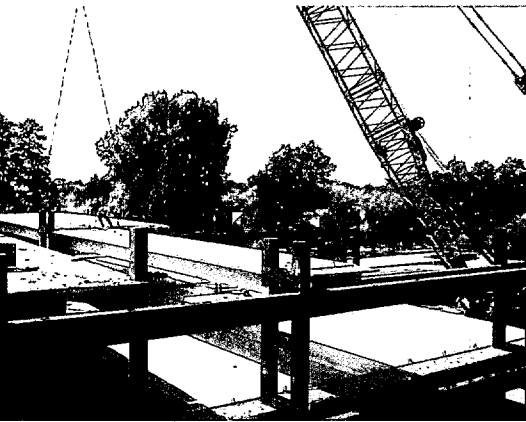


We continue working to meet the demand for additional air-cargo facilities. An environmental study of the southeast quadrant is now complete, and we are proceeding with mitigation, in order to accommodate this new development.

## TRENDS

After reducing services in 2002, airlines increased their levels of service this year. At the same time, U.S. Airways came out of bankruptcy, and United's reorganization appeared to have the airline on the way to a successful recovery. Burlington continued to see additional jet service, new routes, and reasonable fares. We achieved the moderate business growth of two- to three-percent

An important catalyst for regional economic growth, the airport is committed to continuous evaluation of factors affecting growth and the environment. Our challenge is to plan for future demand, anticipate the unexpected, and maintain our self-sufficiency, while operating within environmental constraints. The Burlington International Airport remains committed to meeting that challenge.



# BURLINGTON CITY ARTS



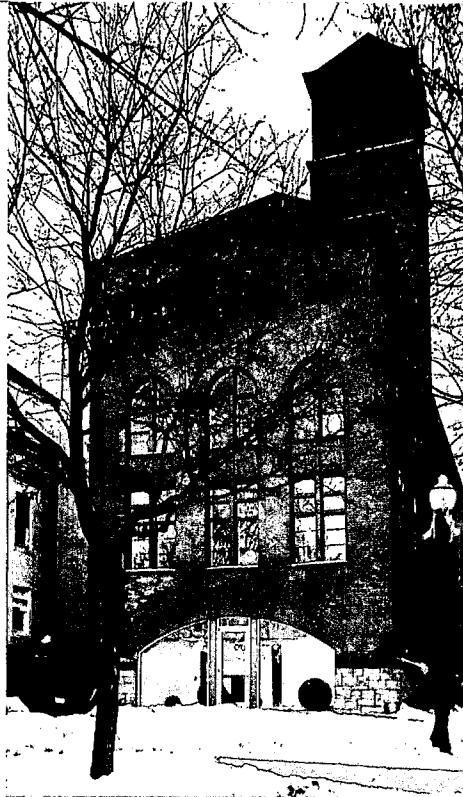
DOREEN  
KRAFT  
DIRECTOR

Burlington City Arts has completed its first full year of operating the Firehouse Center for the Visual Arts. In realizing this long-held dream, City Arts moved many programs under the Firehouse roof and answered the community's demand for unique, accessible rental space. As use of the building has steadily increased, Burlington City Arts' mission to sustain and enhance greater Burlington's artistic life came into focus more clearly than ever.

After a long hiatus during construction, the Firehouse Gallery regained momentum with new exhibitions by local artists and a special retrospective called *Alice Neel: Women Drawn*. This exhibit, featuring paintings and drawings by internationally renowned painter Alice Neel, brought visitors from all over the Northeast and beyond to the Firehouse Center and downtown Burlington. Alice Neel's daughter-in-law, Ginny Neel of Stowe, and granddaughter Elizabeth Neel jointly curated the retrospective.

The new Firehouse Center plaza in City Hall Park invited passersby to sit for a few moments and enjoy a bag lunch or coffee. On warm evenings, events at the Firehouse Gallery overflowed onto the plaza and into the park. On Saturdays, the Artist Market found the plaza—with its close proximity to the Farmer's Market—an ideal vending ground. Organized by Burlington City Arts, the Artist Market offers artists of all media the opportunity to sell their work.

In hopes of expanding opportunities for artists to exhibit and sell their work, City Arts established Curatorial Services, a program connecting artists, buyers, and venues. For several years, Curatorial Services has curated spaces outside the Firehouse Gallery, including the Metropolitan Gallery at City Hall and the Airport Gallery. The program will expand to serve businesses or individuals seeking to host rotating exhibitions or to acquire new work.



● Firehouse Center  
for the Visual Arts

● Ginny & Elizabeth  
Neel at the  
Firehouse Gallery



For the second summer in a row, the Firehouse Education Program's summer camps received wide praise, and filled the Firehouse Center for the Visual Arts and Memorial Auditorium classrooms with more than 350 kids. Camp offerings included painting, printmaking, graphic design, mixed-media, photography, and many more techniques. Our *Junior Reporters* camp helped participants develop stories, photos, and illustrations for their very own newspaper, the *Church Street Post*.

City Arts revived its partnership with the Vermont International Film Festival, and the Firehouse Center became the festival's new home, using equipment installed in the center's second-floor media room. The media room was unveiled as the future Lorraine B. Good Room. While the center's entire second floor is already used frequently as an elegant event setting, the completion of the Lorraine B. Good Room will create new opportunities for media presentations for the public and the arts community.



• Junior Reporters Camp

Burlington City Arts' oldest program, the Battery Park Free Concert Series, opened this year with Bruce Cockburn and some 5,000 fans in attendance. The Thursday-evening series continued throughout the summer, featuring a variety of local and regional musicians.

Our newly launched website extends City Arts' reach and provides comprehensive information about all our programs and services. Visit us online at [www.burlingtoncityarts.com](http://www.burlingtoncityarts.com). At the same time, an old-fashioned live voice on the phone or a smiling face can still be found at the Firehouse Center's reception desk.

As always, we thank the many supporters of Burlington City Arts. You help keep the arts alive in this community.



• Senior Artist



**JOHN  
VICKERY**  
CITY ASSESSOR

**O**ur mission is to establish equitable values for all taxable real estate and business personal property located in Burlington. The Assessor's Office is responsible for the administration of 10,527 real estate parcels and 907 business personal property accounts. The appraised values are the basis for the distribution of the City's annual property tax levy. Appraised property values are based on an estimation of fair market value. The Assessor's Office uses the following guidelines for insuring fair appraisals for all property owners throughout the City:

- Review all sales transactions (over the year, there were a total of 1,168 property transactions);
- Establish market value for all parcels throughout the City;
- Measure the relationship between the real estate market and current tax appraised values (the State Equalization Report indicates that the Burlington's equalization rate is 75.46 percent); and
- Conduct property valuation tax appeals.

It is the policy of the Assessor's Office to conduct an interior and exterior inspection when visiting a property under review. A thorough inspection is the fairest way to estimate a property's value. Building permits can be an indication that a property has changed in a way that may affect the property's appraised value. This past year the Assessor's Office reviewed permits from the Departments of Public Works and Planning & Zoning. Of these reviews, 533 produced changes in real estate property value.

Our office uses a Computer Assisted Mass Appraisal (CAMA) system to administrate property value records for all of Burlington's real estate and personal property values. This past year we retired our old CAMA system and began working with a new CAMA system, which can run statistical reports, offers a higher level of security, and communicates with software systems used by other City departments.

The Assessor's Office provides information to taxpayers, real estate appraisers, attorneys, brokers, and the Vermont Department of Taxes. We continue to improve our website, which now includes the City's Grand List, appeal procedures, contact information, and various forms. Our site can be accessed through the City's homepage at [www.ci.burlington.vt.us](http://www.ci.burlington.vt.us).

The Assessor's office also monitors real estate activity in Burlington. This past year our office verified 722 fair market sales, significantly higher than the previous year's total of 588 property transactions. Single-family homes and residential condominiums made up 80 percent of Burlington sales.

The following chart shows the relationship of appraised values to real estate sales prices.

## SALES RATIO BY CATEGORY

Category	Overall Ratio (rounded)	
	2002	2003
1 Family.....	69%	62%
2 Family.....	66%	55%
3 Family.....	60%	54%
4 Family.....	62%	51%
5+ Family.....	66%	49%
Res. Condos.....	76%	66%
Commercial.....	67%	76%
Overall Level of Appraisal.....	71%	64%

We are in the process of selecting an appropriate firm to conduct a city-wide reappraisal. Our plan is to begin this reappraisal in January of 2004 and to have it completed for the July 1, 2005, tax bills.





**JOSEPH E.  
MCNEIL**  
CITY ATTORNEY

**T**he City won a major victory in the United States Court of Appeals for the Second Circuit which, in the case of *Howard Opera House Assoc. v. Urban Outfitters, Inc.*, upheld a United States District Court decision that the City's noise ordinance was constitutionally valid, and not either excessively vague or overbroad. It found that a municipality may prohibit "unreasonable noise." It would have been a significant blow to the City's code enforcement and quality-of-life efforts if this ordinance had been struck down.

The City Attorney's Office continues to work with other City departments to enforce zoning codes, noise ordinance, the non-payment of municipal ordinance tickets, minimum-housing violations, and public nuisances. With staff support from our office, the City Council amended the noise ordinance to stiffen the penalties and to more clearly hold all residents of a property responsible for the noise that is made there. Our office has received reports from neighborhood activists that the new law and our prosecutions are working.

We also successfully lobbied the legislature to amend the statutes related to the non-payment of municipal ordinance fines. The new statutes impose surcharges on defendants for the failure to pay on time and when defendants are found in contempt for a failure to pay.

## UNDERGROUNDING UTILITIES

For several years now, the City has been planning substantial street reconstruction projects on two of its main thoroughfares, North Street and Riverside Avenue, as part of larger neighborhood revitalization and improvement projects. To enhance the aesthetic and economic development benefits from these projects, the City seeks to have all the public and private overhead utility lines on these streets relocated underground and to share the relocation costs between the Federal government, the State of Vermont, the City, and the affected utilities.

In order to clarify the Burlington Electric Department's authority to share the underground relocation costs, the City filed a petition with the Public Service Board, seeking a declaratory ruling that the costs of relocating Burlington Electric's distribution lines underground as part of street reconstruction projects on North Street and Riverside Avenue are "just and reasonable" costs that may be included in BED's rates. The City and the Public Service Department entered into negotiations and eventually filed a stipulation with the Public Service Board. The stipulation supported the City's position based on the unique circumstances here, including the substantial cost savings arising from Federal and State reimbursement for underground relocation costs as part of street reconstruction projects. As a result of those cost savings, the rate effects of BED's share of the costs for undergrounding electric lines on these streets would be minimal. The City and the Public Service Department also agreed in the stipulation that, in light of these unique circumstances, the decision would not be a precedent on future proceedings.

On December 18, 2002, the Public Service Board approved the stipulation and confirmed that BED's undergrounding costs for the Riverside Avenue and North Street reconstruction projects will not be excluded from rate recovery on the basis that the lines were constructed underground instead of aerially. While the Board recognized the agreement between the City and the Public Service Department as to the limitation on precedential impact of its order, the Board pointed out that the conclusion in this case is consistent with its belief that Vermont electric utilities should seriously consider the placement of electric lines underground during reconstruction projects when there are significant aesthetic or other socially beneficial reasons for doing so.

While this Public Service Board decision confirmed BED's authority to share in the underground relocation costs, two private utilities, Verizon and Adelphia, were not affected by this decision, and have refused to pay their share of the underground relocation

costs on these street reconstruction projects. Consequently, it is anticipated that this issue will be resolved through separate litigation. However, through negotiations with Verizon and Adelphia, we have agreed that this disputed issue will not delay the street reconstruction projects, which are expected to begin in the near future.

## **WESTLAKE DEVELOPMENT PROJECT**

Developers have approached the City with a plan to construct at the corner of Battery and Cherry Streets a hotel with more than 100 rooms, a residential condominium with approximately 32 units, and two mixed-use buildings containing commercial units and mixed-income residential units. The City was asked to secure the site by acquiring the privately held parcel and to fund construction of new public parking to meet anticipated demand generated by the project. Recognizing that the project is consistent with the City's goal of mixed-use development and affordable housing in the Central Business District, the City Council authorized execution of a Development Agreement among the hotel developer, the residential developer, and the City, providing for the construction of this project. Because the project lies within the City's tax-increment-financing district, City financing for the associated public improvements will come from the additional property taxes paid by the project. The Development Agreement was signed on May 19, 2003. We expect the project to begin the permitting process within the next couple of months.

## **ASSISTANCE TO THE CITY COUNCIL**

This office devoted considerable time in the past year to assisting the City Council as it determines whether its structure, organization, priority-setting, and participation in governance should be altered. The recent "governance changes" to the City charter clarified the Mayor's role as Chief Executive Officer, but also established the City Council as having plenary responsibility for policy setting for City departments. Simultaneously, the Council is considering whether changes should be made to the current organizational format of two councilors elected from each of seven wards on a staggered basis.

The City Attorney's Office worked closely with the Council in the planning and implementation of its retreat. In the aftermath of the retreat, our office has continued to work with the Charter Change, Priority Setting, and Blue Ribbon Committees, which are considering the full extent of the Council's operations.

The City Attorney's Office also staffs the Council's Ordinance Committee, which, in addition to revising the noise ordinance, modified the City's minimum-housing code on smoke detectors as well as the ordinance pertaining to undergrounding of utilities. The ordinance related to signs in the public ways is also being amended. The committee is also reviewing ordinances related to exotic animals, the Affordable Housing Task Force's recommendations, and the building codes.

## **COLLECTIVE BARGAINING**

As a result of negotiations during the past year, agreements were reached with all of the City's collective bargaining units. This was a particularly difficult and sensitive process because of limited City resources. However, all of the contracts were settled by mutual agreement rather than through imposition of an arbitrator's award.

## **BUSINESS SYSTEMS**

This office worked with the Burlington Telecom to establish an agreement under which Adelphia Business Systems interconnected the City's telephone and computer systems to reduce telephone costs. This work included bringing the Burlington Housing Authority onto the system. Our office also worked with the Library as they purchased their first significant computer hardware and software upgrades in nearly a decade. These upgrades will substantially increase efficiency in reporting on and cataloging library resources.

## **ACKNOWLEDGMENTS**

I would once again like to thank Mayor Clavelle, the City Council, the various City Commissions and Department Heads, Assistant City Attorneys Kenneth Schatz, Eugene Bergman, Nikki Fuller, Kimberlee Sturtevant, paralegal Lisa Jones, administrative assistant Linda Blanchard, and all McNeil, Leddy & Sheahan personnel for their cooperation and assistance during the past year.



# CHURCH STREET MARKETPLACE



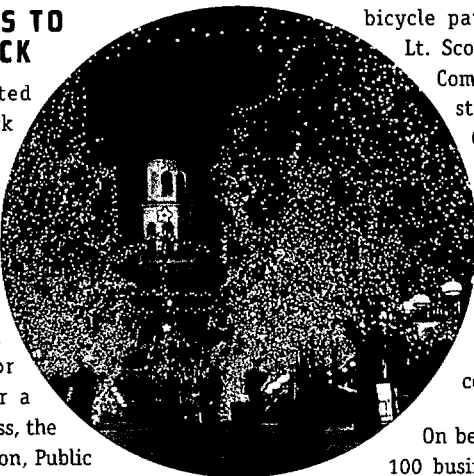
**RON  
REDMOND**  
EXECUTIVE  
DIRECTOR

**T**he highlight of the past year on the Church Street Marketplace was the launch of our capital improvement program. Tom Dillon signed on as project manager, and his experience, diligence, and tireless efforts brought great results. SE Group of Burlington completed final designs for the upper blocks (College to Pearl Streets); requests for proposals were issued; and Wright & Morrissey of South Burlington was selected as general contractor. Key elements of this work include brick repair and replacement at more than 380 different locations, replacement trees with new grates and guards, repair of electrical and water systems, new street signs, and refurbished bike racks. Completion is scheduled for spring of 2004.

In addition, LandWorks of Middlebury designed a way-finding signage program, and Truex Cullins & Partners Architects developed preliminary plans for improvements to the alleyway between the Marketplace Garage and the Marketplace. This plan includes artist stalls, unique lighting, a new mural, new brickwork, and a permanent information kiosk (including an ATM that will generate income for the Marketplace's operating budget).

## IMPROVEMENTS TO CITY HALL BLOCK

Improvements slated for our city hall block grew out of meetings with the block's stakeholders. Our thanks to Nord Brue for facilitating these discussions and to Beverly Wool and Ann Vivian for their support. After a thorough public process, the Marketplace Commission, Public Works Commission, and City Council all approved closing the city hall block to vehicular traffic so that businesses there can realize the same benefits that businesses on the upper blocks enjoy. SE Group was hired to complete final designs, and construction will begin in spring of 2004.



## ADMINISTRATION AND MAINTENANCE

We welcomed Mimi Gutchell to our office to manage Marketplace permits and licensing. Our maintenance director, Pat Rideout, continues to do an exceptional job with limited resources and increased foot traffic. Our maintenance team—including Lyman Feltt, who celebrated his 20<sup>th</sup> anniversary with us—takes great pride in their legendary snow removal standards.

## PROMOTION

This year we added a Halloween parade and celebration to our roster of events, and the community responded very positively. Corporate sponsorships, which were the strongest to date, enable us to promote the Marketplace effectively. Our thanks to Charter One Bank, Stowe Mountain Resort, University of Vermont, St. Michael's College, Nantucket Nectars, Lake Champlain Chocolates, WOKO-FM, and KOOL 105 FM.

## PUBLIC SAFETY

Our community-policing program gained great momentum as we realized the combined benefits of the Police Department's foot and bicycle patrols, supervised by Lt. Scott Davidson, and the Community Support Team, staffed by the Howard Center for Human Services and supervised by Matt Young. Improvements to safety and security are noticeable and due in large part to extensive stakeholder collaboration.

On behalf of the more than 100 businesses on the Church Street Marketplace, our thanks to the community for your continued support.



**BRENDAN S. KELEHER**

CHIEF  
ADMINISTRATIVE  
OFFICER

The mission of the Office of the City Clerk Treasurer is (1) to maintain and strengthen five basic structures of local democracy: elections, public records, City Council proceedings, licensing, and the dissemination of public information; and (2) to maintain and enhance the City's revenue base by applying sound financial practices and directing the City's financial resources toward meeting its long-term goals. We maintain a system of accounting that complies with changing accounting standards and fully discloses the City's financial position. We coordinate the preparation of the Mayor's annual budget and conduct timely year-round budget control.

We also provide administrative leadership, direction, and support to the Mayor, City Council, City Departments and the public. Please phone 865-7000 with any City Clerk or Treasurer questions.

## LICENSES & RECORDS

Our administrative activities include the coordination of elections, the issuance of licenses and permits, as well as vital and land records. This year we issued and recorded the following:

- 1,615 Dog licenses
- 89 First-class liquor licenses
- 1,011 Property transfers

## 2004 BUDGET

Our office coordinates the preparation of the Mayor's annual budget. The overall City budget for fiscal year 2004, which totaled slightly more than \$177 million, was adopted by the City Council on June 2, 2003. Our budget earned the Government Finance Officers Association's Distinguished Budget Presentation Award for the eighth consecutive year.

## ACCOUNTING STANDARD

The City was the first municipality in Vermont to prepare its financial statements in accordance with the new model of government

financial reporting known as GASB Statement 34. To accomplish this, a complete inventory of the City's general fixed assets was finished for inclusion in the financial statements. Other major features of GASB 34 are a Management Discussion and Analysis section, Government wide statements, and increased footnote disclosures. In future years, accounting for infrastructure improvements will be included in the audit report. Statement 34 also requires that the fund financial statements, processed in prior years, continue to be included. The brief analysis that follows discusses these funds.

## 2003 FISCAL OVERVIEW

The General Fund balance stood at \$1,313,696 for the year that ended June 30, 2003. All but \$56,359 is designated for specific activities. The reserved portion of the fund balance includes \$111,026 in Vermont Public Library Funds, \$62,042 designated for restoration of public records, and \$149,196 in funds for employee health benefits. The designated portion of the fund balance consists of \$606,570 for the airport industrial park. Also, \$189,214 is designated to cover future debt service, enhancing our ability to make timely debt payments. Finally, the designated section includes State funds for assessing and funds for future computer purchases.

## REVENUES

FY 2003 revenues were generally consistent with the amounts anticipated in the budget. Particularly strong were permit fees collected by DPW Inspection Services (\$594,785 above anticipated) and recording fees collected in the City Clerk/Treasurer's Office (\$219,206 above anticipated). However, there were several disappointing revenue sources. Revenues from Police operations fell about \$121,000 below anticipated amounts, due mainly to lower than expected revenue from parking tickets. This was caused by turnover in the Meter Enforcement area. Property taxes fell about \$95,000 under the anticipated amount due to the resolution of several tax appeals. Reimbursements from operating funds outside the General Fund for insurance, employee benefits, and employer costs came

## VITAL STATISTICS

Births  
2,278

Deaths  
1,095

Marriages  
395

Civil Unions  
210





in below the anticipated level. This resulted from overhead costs associated with staffing having shifted to the General Fund due to the addition of Police Officers, the second Fire ambulance crew, and Code Enforcement staff. This cost shift was recognized, and is being corrected in the FY 2004 budget.

## EXPENDITURES

For the third consecutive year, the largest challenge facing the City budget was the rise in worker's compensation costs. Citywide, workers compensation costs rose by 34 percent—to \$1,392,634. In 1998 worker's compensation costs amounted to \$400,431 citywide. Costs have risen 347 percent in just six years. These costs were analyzed to determine which departments had the highest usage, and an allocation of costs was made to those departments. On the positive side, employee health costs fell slightly under the projected level and increased citywide by only three percent when a 10 percent increase was projected.

Another problem area was City Attorney's Office expenditures, which exceeded the budgeted level by about \$107,190. The primary reason again this year was the increased cost incurred in settling zoning issues. The Fire Department exceeded its expenditure budget by \$124,668, with a major portion attributed to overtime costs and extra duty pay. The Parks & Recreation Department exceeded its expenditure budget by \$166,656, an amount only partially offset by increased revenues.

## RETIREMENT FUND

The Retirement Fund net assets dropped by \$3,353,889 during the year, due to overall economic and market conditions. The fund stood at \$85,452,072 on June 30, 2003. The City is monitoring this situation and several options are being reviewed to address it.

## BONDS

During this fiscal year, there was significant activity in the area of bond financing. There were three General Obligation bonds and one revenue bond issued this year. A \$750,000 General Obligation (G.O.) Bond was issued

to provide the City with small capital and working capital funds; the predominant use of these funds was the City Hall Renovation Project and the maintenance of the roof at Leddy Arena. A G.O. Bond of \$860,000 was issued to fund capital improvements at the City's Schools. A \$2,500,000 G.O. Bond was issued to provide funds for the replacement of Fire Equipment. And a Revenue Bond of \$24,800,000 was issued to provide for a significant addition to the Airport Terminal and Parking Garage.

In addition, several existing bond issues were refunded to take advantage of lower interest rates and thus reduce debt service expense for the School and Electric Departments. In addition to this, the City's General Fund benefited from the refunding of a 1995 certificate of participation for Police facility improvement with the issue of a \$2,075,000 refunding certificate of participation. These refunding issues will reduce the debt-service costs for taxpayers in future years.

Moody's Investor Services provides a bond rating each time a bond issue is offered to the investing public. The City's Aa3 rating was reconfirmed on two occasions in 2003.

## CAMA REAPPRAISAL SYSTEM

A Computer-Assisted Mass Appraisal (CAMA) and Land Records System was put in place. This system replaced the 12-year-old Assessor's Office system, the system used by Code Enforcement to track inspections, and systems used by DPW and Planning for permitting and inspections. These departments can now access the same property data in the course of serving the public.

During the year, the Clerk Treasurer's Office welcomed the arrival of Joan Carter to the position of Data Analyst. Joan was instrumental in the implementation of the Computer-Assisted Mass Appraisal System. Among her other duties is the system administration of the City's Central Accounting System.

Thanks again this year to all of our staff for their efforts. Our successes and accomplishments are a result of their hard work and dedication.



**RAY  
O'CONNOR**  
CODE  
ENFORCEMENT  
OFFICER

**T**he mission of the Code Enforcement Office is to support "peaceful enjoyment in a safe environment" for Burlington citizens. Our office enforces a broad range of public health and safety regulations including housing, zoning, fire, health, parking, environmental, nuisance, and other safety codes. Services to the public include:

- Maintaining an apartment registry of approximately 10,000 rental dwelling units;
- Safety inspections of rental housing units;
- Enforcement of zoning regulations;
- Enforcement of solid waste regulations;
- Public health actions, vacant building administration, and abatement of environmental hazards;
- Funding for tenant and landlord advocacy services; and
- Information about public safety codes.

This year more than 1,500 responses were made to complaints and requests for service, in addition to housing safety inspections of more than 2,000 dwelling units. Most frequently our inspections and enforcement focused on the Burlington Housing Code (Chapter 18 of the City Code of Ordinances) and our municipal Zoning Ordinance.

## PROJECTS

Special projects this year included participation in:

- A coordinated inspection contract with the Burlington Housing Authority;
- Implementation of a new interdepartmental database system;
- Yard parking enforcement and green space preservation activities;
- A weekly litter pick-up by offenders doing community service;
- Educational workshops for landlords, tenants, and property owners; and
- Publication of standards for rental property maintenance

## COMMUNITY OUTREACH

This year Code Enforcement participated in the clean-up projects of the Mayor's Community-Based Action Team, the May "Spring Move-Out" Recycle Day project to reduce street garbage and to recycle furniture, the Neighborhood Action Project, NeighborWalk patrols, and support for local neighborhood associations throughout the City.

## BOARD OF HEALTH

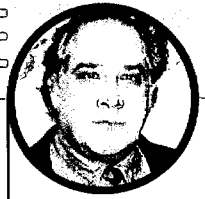
The Board of Health and the Code Enforcement Office are now fully integrated, with Code Enforcement staff working closely with the Board on public health and safety issues. The Board also coordinates with local and State agencies, nonprofits, and City departments to address public health issues through policy development, education, and enforcement. The Board responds to the concerns of citizens, legislators, city officials, citizens, and public health professionals, focusing on both current issues and long-term projects.



● Newly renovated home on Cayuga Court, thanks to Code Enforcement efforts



# COMMUNITY & ECONOMIC DEVELOPMENT OFFICE



**MICHAEL MONTE**  
DIRECTOR

**T**he Community & Economic Development Office (CEDO) works in partnership with citizens, the public and private sectors, and other city departments to develop housing opportunities, particularly affordable housing; revitalize Burlington's waterfront; maintain and improve the vitality of downtown, Pine Street, and neighborhood business districts; foster job growth and employment opportunities; encourage a thriving small-business sector; support the delivery of human services; strengthen the quality of life in our neighborhoods; and increase civic engagement and citizen participation.

## HOUSING

Over the last three years, thanks to an investment of almost \$60 million, 365 new affordable housing units became available in Burlington, South Burlington, and Williston—an average of more than 100 units a year. McAuley Square, the Vermont Transit Bus Barns, and the Mermaid Building projects were completed in Burlington; the Anderson Parkway, O'Dell, and Lime Kiln projects were completed in South Burlington; and the Maple Tree Place project was built in Williston. Construction began this year on 40 units of mixed-income housing on Burlington's waterfront at Depot Street.

This year, work continued on the action plan developed by the Mayor's Affordable Housing Task Force and endorsed by the City Council. Of special note was a measure to increase the notice period for "no-cause" evictions from 90 days to 120 days. Despite winning the support of a clear majority of Burlington voters in March of 2003, the Vermont House of Representatives refused to approve this change to Burlington's charter. This protection for renters will be among the City's priorities for the 2004 legislative session.

CEDO continues to invest in housing rehabilitation, with direct funding to residents for emergency repairs, minor rehab projects, exterior paint grants, and accessibility modifications. We also provide funding to nonprofit developers for major rehab projects. This year, in response to a new ordinance designed to reduce fire fatalities, CEDO provided funding to rental property owners to install hard-wired, inter-connected smoke alarms in 112 apartments with Section 8 tenants.

As a result of the efforts of the Housing Action Group of the Study Circles on Racism, the City has begun a dialogue with advocates of racial justice and fair housing to determine the most appropriate municipal role for addressing fair housing issues.





This year the City became a participating jurisdiction under the HOME Investment Partnership Act program of the U.S. Department of Housing & Urban Development (HUD). This means that Burlington now receives increased HOME funding directly from Washington rather than through the State.

The City also successfully applied for \$1.5 million in funding from HUD's Lead Paint program. These funds will allow us to address the backlog of properties awaiting assistance from the state's Lead Paint Program, thereby making the City's older housing stock safer for children.

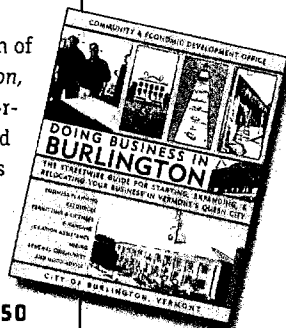
## ECONOMIC DEVELOPMENT

Economic development staff provided information and referral services, as well as financing and technical assistance, to 270 individuals, businesses, and nonprofits. As a result of these efforts, we helped create and retain 200 jobs, and assisted in the start-up of 12 small businesses. Our revolving loan fund loaned a total of \$400,465 this year. CEDO continued to do aggressive outreach—by mail, by personal visits, and through accountants and lawyers—on tax incentives available through the federal Renewal Community and state Designated Downtown programs. And we continued to operate our Available Commercial Space database, fielding more than 100 calls a year from businesses looking for space.

Through a \$1.8 million Section 108 loan last spring, the City was able to purchase land at the corner of Battery and Cherry Streets, the last vacant parcel in the Urban Renewal area,

for the development of a new 114-room hotel and 193-car parking garage. This future development could also include up to 66 new units of market rate and affordable housing.

This year we published the second edition of our *Guide to Doing Business in Burlington*, a booklet that provides practical information for starting, expanding, and relocating businesses. This guide was recently recognized by the International Economic Development Council as 2003's Best Special Purpose Publication.



## ECONOMIC DEVELOPMENT STAFF ALSO ACCOMPLISHED THE FOLLOWING:

- We held entrepreneurship workshops for laid-off IBM employees, and sponsored recruitment and enrollment in the Women's Small Business Program.
- We revised and expanded the 10th edition of the *Resource Guide for Chittenden County Employers & Employees*.
- We continued to work with the Micro Business Development Program at the Champlain Valley Office of Economic Opportunity, and we formed a Micro Business Alliance.
- Our staff met with 30 Burlington businesses to discuss their telecommunications needs and how the City could provide fiber-optic connections.
- We helped form a Community Coalition with the IRS to improve access by low-income residents to free tax assistance and available tax credits.

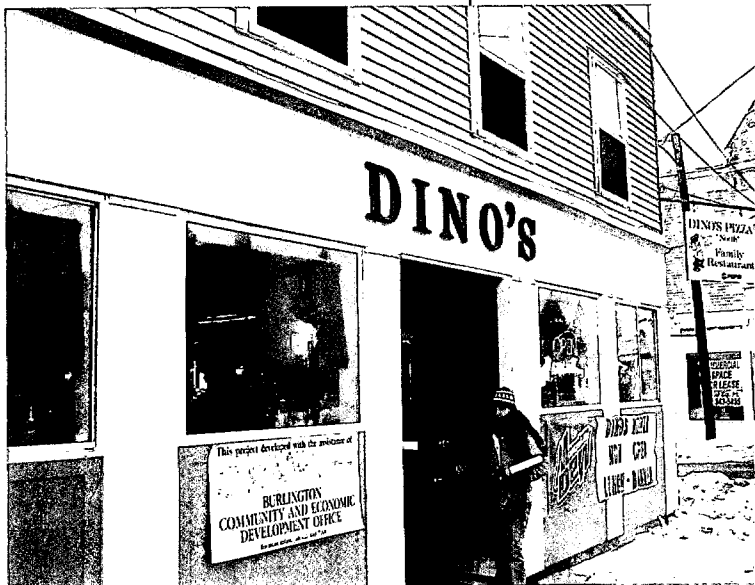


## BROWNFIELDS

Our Brownfields program assisted a variety of waterfront projects this year. The multi-year cleanup of the waterfront Urban Reserve continued, with plans underway for removal of additional concrete, shoreline improvements, removal of oil dolphins, and establishing new vegetation. The program used Urban Reserve lease fees to help the newly opened ECHO at the Leahy Center for Lake Champlain with shoreline repair and park construction. Research on funding sources for stabilization of the Moran Plant is underway, and a planning process for the plant's redevelopment has begun. Our program also helped the Main Street Landing Company relocate 20,000 yards of soil excavated from their College and Lake Street project. Soil remediation for the Depot Street housing project is complete, and construction is now underway.

## NORTH STREET REVITALIZATION

CEDO continued to implement the North Street Revitalization Plan, a comprehensive strategy developed with the community to improve the quality of life in this mixed-use neighborhood through public improvements, building rehabilitation, community organizing, and economic development assistance. This year, we installed a new fence around the Elmwood Cemetery and completed most of the right-of-way work required for construction of the public infrastructure, which is now slated to begin in 2004. We anticipate that 239 jobs—189 of them associated with the actual construction—will be created as these improvements



proceed. To date on North Street, five new businesses have moved into vacant storefronts; five commercial façades have been improved; eight housing units on the street have been built or rehabilitated; and seven residential façades have been improved.

- This former Old North End bar was transformed into a family-style restaurant—with help from CEDO

## COMMUNITY DEVELOPMENT BLOCK GRANT

CEDO administered CDBG expenditures of over \$1.5 million this year, including 36 grants to 22 different nonprofit agencies and 16 neighborhood projects. We also rewrote the City's Consolidated Plan for Housing & Community Development this year—a rewrite that, under federal law, must take place every three to five years. The new plan undertook an extensive analysis of the 2000 Census data, and established policies and priorities for the next five years.

## COMMUNITY DEVELOPMENT

In conjunction with the Vermont Human Rights Commission, United Way, the Burlington Anti-Racism Coalition, and residents, CEDO helped organize Study Circles on Racism. During the month of April, more than 250 citizens participated in one of 20 different small group discussions focused on racism and white privilege. On May 13, 2003, over 250 people gathered to hear the priority actions identified by the 20 study circles.

- Ward 6 sack race



CEDO also worked with the Chittenden County Substance Abuse Coalition and United Way to develop an inventory of substance-abuse prevention, intervention, and treatment resources. This fall we helped organize a county-wide community dialogue whose goal is to identify gaps in services and develop actions to address drug- and alcohol-abuse.

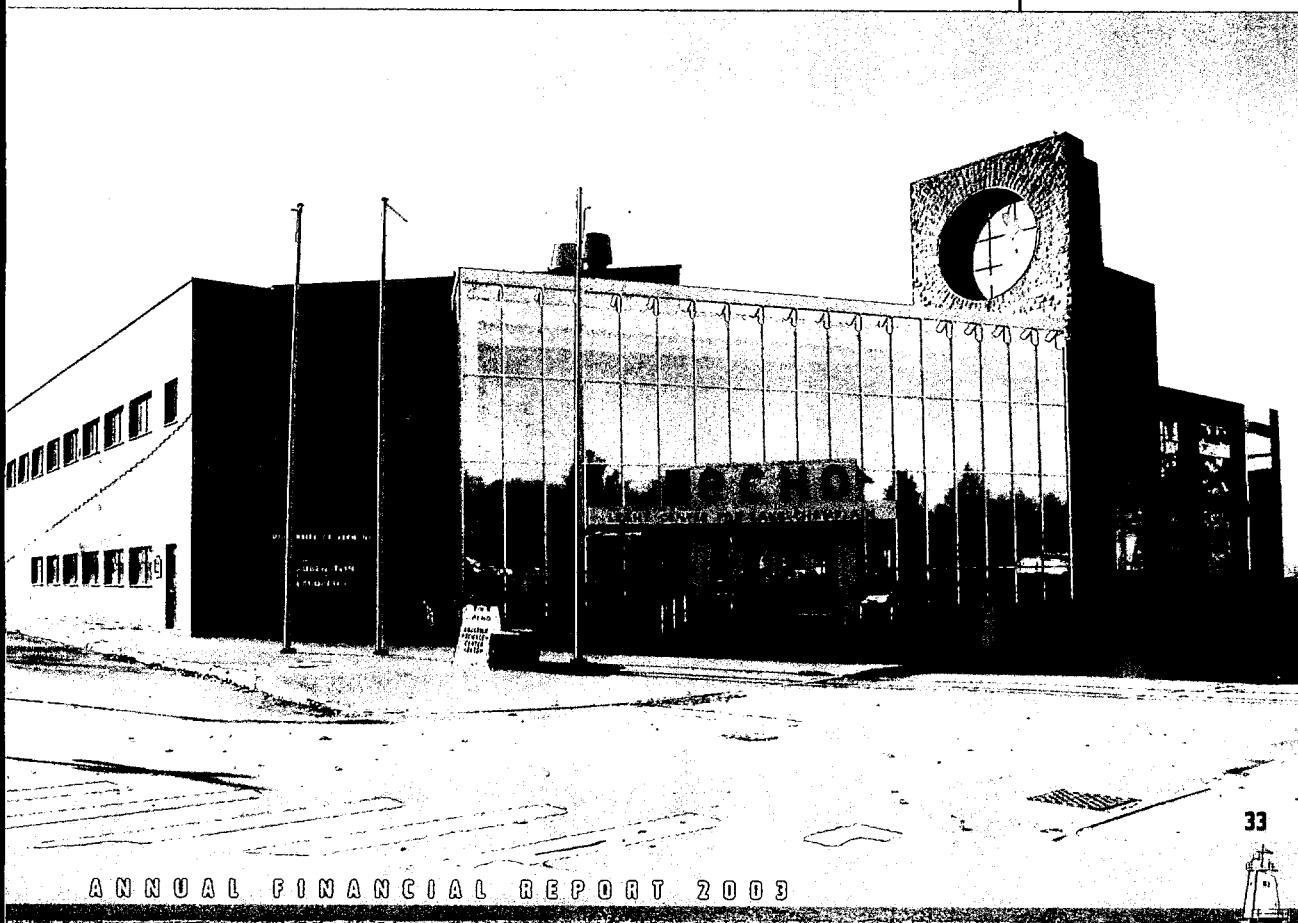
CEDO's *Burlington Family Report* was recognized by the National League of Cities' Institute for Youth, Education and Families as an excellent example of municipal efforts to improve the well-being of families and children. CEDO worked with the School District on implementing a new early education initiative, and we helped develop *City Life*, the first central, monthly calendar of city cultural and recreational programming.

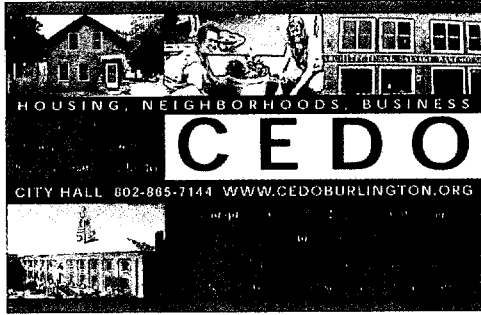
The Burlington Neighborhood Project (formerly known as the Public Safety Project) continued its community organizing aimed at empowering residents to take ownership of their neighborhoods. Staffed by AmeriCorps\*VISTAs and driven by community members, the project

now provides support and resources to vulnerable neighborhoods citywide. This year, the project supported 48 street associations and distributed more than \$10,000 in grant funding for neighborhood improvement projects.

Burlington's Neighborhood Planning Assemblies (NPAs) continued to provide forums for citizen participation in neighborhood improvement and city governance. Thanks to outreach efforts and special events, attendance at NPAs has doubled over the past four years.

Our third annual Neighborhood Improvement Nights were held in November of 2002 in each ward. These nights serve to educate residents about city departments, while generating public feedback for a featured department. Last year's focus was on the Planning and Zoning Department, which heard recommendations from residents on how to improve zoning ordinances. In fall of 2003, Burlington Police Department representatives met with residents about ways to improve community-policing efforts.





## COMMUNITY JUSTICE CENTER

Through the Community Justice Center (CJC), citizens have the opportunity to actively engage in restoring the community after conflict or crime. Working outside of or in partnership with the traditional criminal and civil court systems, center volunteers apply restorative justice principles to elevate the position of victims and the community in the justice process, allow for direct participation of community members in delivering justice, and hold offenders directly accountable to the victims and communities that have been harmed.

The CJC's Restorative Justice Panels receive referrals directly from the Burlington Police Department as well as through court and reparative services. This year, our panels worked with 153 offenders, 82 percent of whom successfully completed their restorative justice agreements. Offenders provided 1,541 hours of community service to Burlington nonprofit agencies and wrote 89 letters of apology to victims of crime.

Our First Response Team mobilizes volunteers to eliminate graffiti and repair destruction done by vandals. This year, the team repaired over 500 acts of vandalism, performed 1000 volunteer hours, painted five murals in areas regularly hit with graffiti, and worked with eight at-risk youth and school groups on service-learning activities.

The CJC worked with City staff and officials, University of Vermont staff, and community members to integrate a restorative component into the City's new noise ordinance, which went into effect in March of 2003 with increased fines and a three-hour restorative requirement. Focus groups of college students, neighborhood residents, and City staff worked together to develop the restorative noise program.

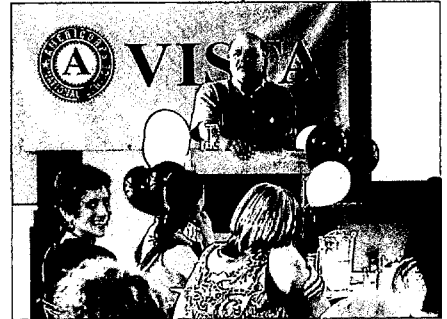
The Community Support Program helps people to resolve their disputes constructively in ways that empower individuals to repair relationships and build community. In the past year, the Community Support Program responded to over 100 referrals for neighbor disputes.

## AMERICORPS\*VISTA PROGRAM

The City entered its 11th year of partnership with the Corporation for National & Community Service's AmeriCorps\*VISTA program. CEDO again supported over 50 AmeriCorps\*VISTA members as they bolstered the efforts of 45 local agencies, schools, and non-profit organizations to eliminate poverty and increase literacy in Burlington and across the state. In total, our AmeriCorps\*VISTA

members raised more than \$200,000 toward these initiatives and recruited more than 1,500 volunteers who, in turn, completed over 15,000 hours of service.

Among the noteworthy accomplishments of the past year was the successful implementation of the Burlington Reads initiative. Launched in August of 2002, this project fortifies existing literacy efforts by placing AmeriCorps\*VISTA members in schools within the Burlington School District. These members work to increase parent involvement in literacy initiatives, respond to the unique educational needs of low-income populations, and increase resources for immigrant populations. In its first year of existence, the Burlington Reads project managed to connect nearly 200 volunteers to the literacy programs run through our school district.



● Richard Donnelly (third from left), CEDO Economic Specialist, hosts a delegation from South African Municipalities

# BURLINGTON ELECTRIC DEPARTMENT



**BARBARA L. GRIMES**  
GENERAL  
MANAGER

**W**ith the passing of fiscal year 2003, the Burlington Electric Department (BED) made it through an entire decade with stable rates. This is a claim very few utilities can make. Indeed, our last rate adjustment—in 1997—was a five percent reduction. All this was made possible because we held the line on expenses, lowered debt costs, and continued to negotiate favorable power contracts. These actions have allowed BED to operate more effectively and efficiently, while maintaining a high level of service to our customers. However, with costs continuing to rise, we have now reached a point where BED rates are not sufficient to meet those costs. The Burlington Electric Commission and City Council have approved a 7.2 percent rate increase, which will go into effect in 2004. BED will also suggest to the voters that a bond be approved to help pay for capital projects. With these revenues, ratepayers will see increased reliability, excellent customer service, and another gateway street—Riverside Avenue—enhanced by new lighting and underground utilities. These funds will also support the revitalization of North Street and, when approved by the Public Service Department, our most significant new

project—the relocation of BED lines from the waterfront to the McNeil Station and a new VELCO connection at East Avenue.

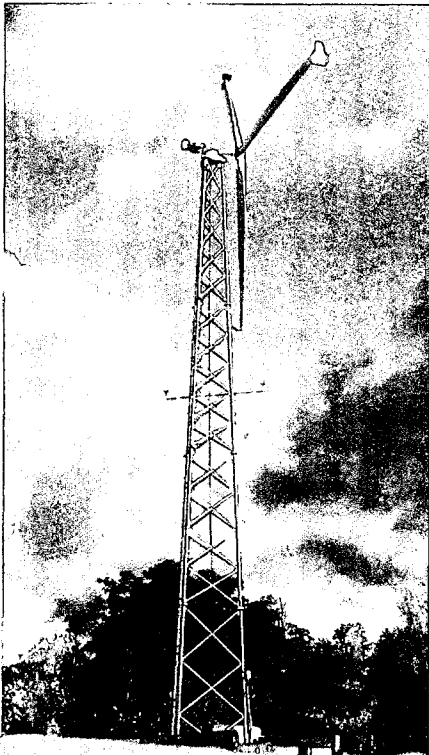
During fiscal year 2003, some 40 percent of Burlington's power came from renewable, sustainable energy sources. This was a big increase over the previous year and, of course, stands significantly above the national average. During the year we also focused on upgrading our distribution system to ensure more reliable power with fewer outages. Our energy efficiency programs continue to grow. In short, it was yet another very good year at BED.

## ENERGY EFFICIENCY

BED began its energy efficiency efforts on behalf of the citizens of Burlington in the earliest days of the "energy crisis" of the 1970s. Following the authorization of bonds for energy efficiency programs in 1990, BED developed and ran programs that have become models for entities across the country and around the world. These services provide Burlington's homes and businesses with efficient solutions for all of their energy needs.

To date, BED has invested more than \$11 million in energy efficiency. This investment has leveraged an additional \$11 million in customers' expenditures, and has resulted in more than 13,000 energy efficiency installations. The dollars for these installations were largely paid to area contractors, helping to multiply the local benefit. As a result of program participation, BED customers are saving an estimated 55,643 megawatt-hours or \$5.5 million annually. These numbers grow each year as more efficiency measures are installed.

In environmental terms, the savings are huge. We avoid the release of more than 42,000 tons of carbon dioxide every year—or 632,000 tons over the life of the completed projects. This is equivalent to removing about 8,000 cars from U.S. highways or the planting of 166,000 acres of trees. These savings also avoid all the production and transportation costs associated with power generation.





More recently, BED has provided leadership and support to the implementation of the 10% Challenge, a program for homes and businesses to reduce their greenhouse gas emissions by 10 percent and beyond. BED's energy efficiency programs are a key to the success of this effort.

## POWER SUPPLY

During the fiscal year, the McNeil Generating Station produced 239,748 net mWh of power and had a 93.1 percent equivalent availability. In the process, the plant consumed 298,755 tons of wood.

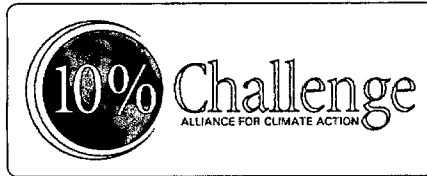
BED increased its renewable portfolio by nine percent from the previous year, from 31 to 40 percent. Over the same period, we cut the energy we use from nuclear power sources by 21 percent. With this improved mix, BED's power costs still remained stable.

## ENGINEERING AND OPERATIONS

As part of BED's ongoing commitment to ratepayers, we continued our aggressive seven-year capital construction plan to take care of deferred maintenance. Much time and effort were dedicated to the replacement of our outdated underground infrastructure. The new systems will improve reliability as well as employee safety.

Much of the underground system has been replaced in the downtown area as well as on James Avenue between Ethan Allen Parkway and Janet Circle. BED also began eliminating archaic components from its distribution system in an effort to reduce costs and improve operating efficiencies. In addition, BED installed a new conduit along College Street between Church and Battery Streets.

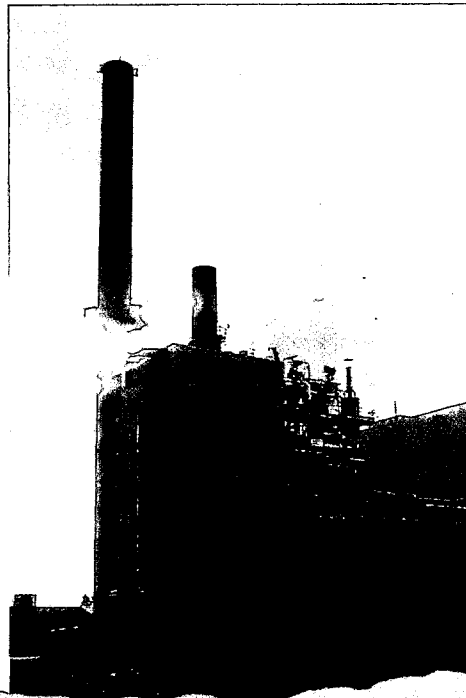
BED continues to conduct an aggressive tree-trimming program throughout the City to maintain reliability. The focus this past year has been on trimming the main line from Waterfront Park to Starr Farm Beach, as well as several areas in the North End and South End. This program will continue on a regular rotation.



BED worked in conjunction with other City departments to prepare for the upcoming renovation projects for North Street and Riverside Avenue. A new street lighting system using decorative fixtures and poles has been installed on College Street.

## FINANCIAL INFORMATION

BED has reduced its long-term debt by over 31 percent since 1993. This was accomplished by making regular principal payments on revenue and general obligation bonds, refinancing of revenue bonds, and funding capital projects from current revenues rather than from borrowing. In December, BED received a favorable A3 rating from Moody's Investors Service. This allowed BED to pay a lower interest rate on the revenue bond refinancing and will be beneficial relative to future borrowing, should that be necessary. In fiscal year 2003, BED paid the City \$1,409,000 in payments in lieu of taxes, \$1,096,400 in franchise fees, and \$67,900 in excavation fees.



● McNeil Generating Station

# BURLINGTON FIRE DEPARTMENT



**MICHAEL E.  
O'NEIL**  
CHIEF

**T**he Burlington Fire Department continues to provide state-of-the-art fire suppression and emergency medical care to citizens and visitors to our fine City. The Department combines these services with fire education programs that rival any in the country. The men and women of the Burlington Fire Department provide our citizens with a level of protection of which we can all be proud.

Federal funds from the Department of Homeland Security have enabled us to expand our capabilities. We have acquired much needed state-of-the-art response equipment. We have also updated current equipment to the latest standards. The Burlington Fire Department is now better able to address the challenges of the post-September-11th world.

The Fire Department has designed and ordered our new fleet of vehicles. We received our new ambulance, a new command vehicle, and a utility vehicle that will be able to transport a hazardous-materials trailer. We then took delivery of our four new fire trucks in October. The Fire Department extends its sincere appreciation to the Burlington community for its support in the acquisition of these much needed vehicles.

It is with sadness that we report the passing of long-time employee, Assistant Chief Albert George. Chief George served the citizens of Burlington for more than 40 years, an accomplishment that will likely not be equaled.

I would like to express my appreciation to the men and women of the Burlington Fire Department for their efforts over the past year. I also want to thank the elected and appointed officials who have helped us succeed.

## EMERGENCY MEDICAL DIVISION

### **Battalion Chief Michael Richard**

The Burlington Fire Department began operating a second full-time rescue unit to handle the increasing volume of emergencies. With our Firefighter/EMTs responding to nearly 4,700 emergency calls annually, additional coverage was necessary to provide citizens with more rapid, excellent service.

The rescue division continues to be the busiest emergency service in the state, providing excellent emergency medical care to Burlington and surrounding communities. In the near future, our firefighters will be certified to an even higher standard in order to provide an expanded level of care.

## FIRE PREVENTION DIVISION

### **Battalion Chief Terence Francis, Fire Marshal**

The Fire Prevention Division is charged with four primary functions: oversight of the Fire Safety Inspection Program for all public buildings, reviewing and approving all fire protection systems installed within the city, planning and implementing fire safety and



● In memorium:  
Assistant Chief  
Albert George



facility safety programs, and investigating the origins and causes of fires. These functions kept our division very busy, with more than 7,200 requests for services this past year.

The five neighborhood fire companies continue to conduct fire safety inspections and help with our division's Public Educational Program. Through these diligent efforts and the department's aggressive firefighting tactics, the Fire Department was able to confine 98 percent of all fires to the room where they originated. Conservative estimates place the value of the property saved in excess of \$12 million. Unfortunately, we continued to find that more than half of the residential buildings where fires occurred had some or all of their smoke detectors disabled.

The horrific fire in West Warwick, Rhode Island, underscored the importance of night-time fire-safety inspections in restaurants and bars. We conduct these inspections, more than 350 in the past year, to ensure that establishments are not filled beyond their capacities and that appropriate fire prevention principles are followed.

This past year marked the first time that the Regional Fire Safety Trailer was able to make extended appearances at neighborhood schools, allowing the students to experience in the lab the fire-safety lessons taught in the classroom. Fire safety education programs were delivered to more than 3,700 students, ranging from preschoolers to fifth graders.



## DIVISION OF TRAINING AND SAFETY

### Battalion Chief Kevin Williams

The Division of Training and Safety continued to maintain firefighters' skills in basic firefighting and emergency medical services, and to address new training needs resulting from expanded services and new threats to the public.

We conducted department-wide training on new equipment for dealing with hazardous materials. This was done in cooperation with the Vermont Fire Academy, Vermont Emergency Management, and the Vermont Hazardous Materials Response Team. Grants from FEMA and Homeland Security allowed us to train for potential terrorist incidents, upgrade old equipment, and set up rapid intervention teams.

The Department sent 12 firefighters to the National Fire Academy in the past year. We also conducted some 14,000 person-hours of in-house training.





**PAUL  
DETTMAN**  
EXECUTIVE  
DIRECTOR

**W**ith its administrative offices located at 65 Main Street, the Burlington Housing Authority (BHA) provides affordable housing for low-income residents. Our high-quality public housing accommodates seniors, people with disabilities, and families. Section 8 and related grants for people with special needs provide rental assistance for more than 1,700 households in privately owned housing. We also own or manage federally subsidized apartments under the Section 8 project-based and Low Income Housing Tax Credit programs.

BHA receives no municipal tax dollars. Our programs are operated from rental income and financial support from the U.S. Department of Housing & Urban Development (HUD). Annually, BHA brings over \$14 million in federal funds to the City of Burlington and surrounding communities. For FY2003, we made a payment in lieu of taxes to the City of \$47,440.

## **PUBLIC HOUSING**

BHA's 343 units of public housing are located in five developments: 230 St. Paul Street, 10 North Champlain Street, 669 Riverside, Franklin Square, and Hillside Terrace.

Thanks to a sustained team effort by our staff, BHA continues to maintain "High Performer" status under HUD's Public Housing Assessment System. We have developed a 10-Year Capital Improvement Plan, which ensures that our public housing buildings and units will be maintained in excellent condition.

## **SECTION 8 AND RELATED PROGRAMS**

Our Housing Choice Voucher Program, which has tripled in size over the past eight years and now serves over 1,700 families, has also been declared a "High Performer" by HUD. As part of that program, we have initiated a project-based subsidy program, which benefits new residents at McAuley Square, the Bus Barns, Victoria Place, and Ruggles House, as well as new housing developments in neighboring communities.

Our Section 8 Homeownership Voucher program, which allows subsidy holders to use their rental assistance for homeownership, has helped over 40 families become homeowners, and remains one of the most successful programs of its kind in the nation.

## **SECTION 8 PROJECT-BASED DEVELOPMENTS**

BHA now owns or manages more than 200 apartments assisted under the Section 8 project-based program or the Low Income Housing Tax Credit Program. A particular focus in the past year has been the acquisition and rehabilitation of privately owned Section 8 apartment buildings in the King Street Neighborhood.

## **RESIDENT SERVICES**

In addition to affordable housing, BHA provides a variety of services to its applicants and program participants.

The Rental Opportunity Center, which was established in collaboration with the Committee on Temporary Shelter, continues to be very successful in assisting low-income families with their housing searches, and has now expanded its activities to help families retain their housing.

Our Family Self-Sufficiency Program assists more than 100 households in achieving their goals of financial self-sufficiency. Over 30 percent of these families are building savings accounts for homeownership or other goals.

BHA has established a Wellness Program in all three of our high-rises. The Wellness program provides tenants with on-site nursing staff for care management, information, referral, and limited home-care services.

Our DREAM program, a collaboration with students from Saint Michael's College, now provides mentoring services to children at Franklin Square Apartments.



**HARRY  
SNYDER**  
DIRECTOR

**T**he Human Resources Department strives to be a catalyst, enabling all City of Burlington employees to contribute towards the success of our organization. We seek to create workplaces that encourage and support inclusion for all people. Our mission is achieved through a teamwork philosophy that encompasses individual and unified excellence, trust, respect, open communication, and the ability to have fun.

## RECRUITING

Human Resources coordinated 53 job postings and processed more than 2,000 applications during fiscal year 2003. Almost half of the applications we received for specific jobs came to us via the Internet. We continued to work with various local and regional organizations to enhance our recruitment efforts. Human Resources' job postings are currently distributed to over 100 locations via e-mail, fax, and mail.

## IMPORTANT PARTNERSHIPS

The Human Resources Department continues to work in partnership with City departments to provide quality organizational support for all City services. In addition, we facilitate activities related to risk management, safety, and compliance with the Americans with Disabilities Act.

Department staffers chair both the City's Risk Management Safety Committee and the Advisory Committee on Accessibility.

- Human Resources Staff: (left to right) top Lynne Perry and Stephanie Harker
- middle Kate Charles and Marina Ushakova
- bottom Marina Ushakova and Troy Headrick



## TRAINING AND DEVELOPMENT

This year Human Resources oversaw the implementation of "Facilitative Leadership" training.

This comprehensive program was implemented in partnership with the Snelling Center for Learning and the Community Outreach Partnership Center. The program trained and certified three trainers, who will deliver additional trainings throughout the upcoming year.

During the fiscal year, the City's central training budget funded 765 individual trainings at an average cost of \$208 each. Of these, 41 percent were skill-development trainings.

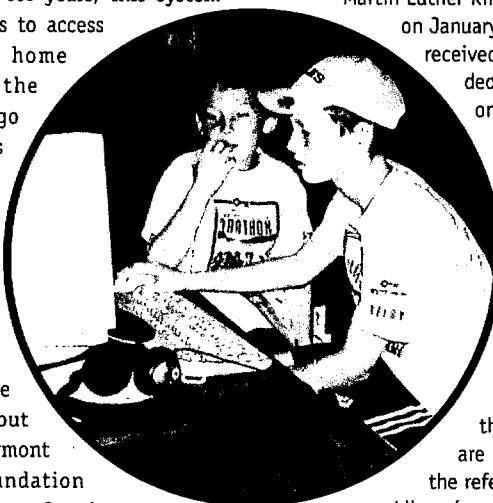




**T**he Fletcher Free Library serves the evolving educational and cultural needs of the City of Burlington and assists in meeting those needs for the greater Burlington community. Our urban public library offers a welcoming place for people to gather and to learn. A trained staff helps patrons locate the materials and information they need for work and pleasure.

## OUR NEW COMPUTER SYSTEM

The Fletcher Free Library launched its new iBistro computer system on October 9, 2003. In the works for years, this system enables library users to access our catalog from home or office using the Internet. Thanks go to Library Systems Administrator Robert Coleburn and Anita Danigelis, who spent many hours planning and implementing iBistro. This project would not have been possible without grants from the Vermont Public Library Foundation and the Library Services and Technology Act administered by the State of Vermont Department of Libraries. We also extend special thanks to Mr. and Mrs. Houghton Freeman for their generous support.



## LIBRARY FACTS

Items in the Fletcher's collection.....	121,645
Library cardholders.....	13,148
Hours of operation per week.....	65
Attendance for special programs .....	11,406
Outreach books delivered .....	5,868
Items checked out and/or renewed...	343,635
Interlibrary loan transactions .....	1,838
Total volunteer hours .....	9,861
Adult & Youth reference questions asked.....	26,287
Summer reading club members.....	703
People using computers .....	59,074

## A YEAR'S WORTH OF ACCOMPLISHMENTS

Here are a few of the many great things that happened this year at the Fletcher Free Library:

- Volunteers helped in all departments of the library, shelving books, singing songs, and helping out at the circulation and computer desks. Our volunteers make it all possible.
- The library was one of three local organizations presented with a community service award at the City's 10<sup>th</sup> annual Martin Luther King Jr. Day Celebration on January 20<sup>th</sup>, 2003. We received the award for our dedication to providing ongoing multicultural programming.

○ Archival copies of a number of Burlington's early city directories were produced from a rare original belonging to the library. Burlington city directories from the 1860s forward are now available in the reference stacks of the Library's main reading room.

- The Friends of the Library's fall 2002 book sale raised more than \$6,300 to help purchase books and other library materials. In addition, the Friends' popular "Booked for Lunch" monthly lecture series brought an impressive cast of authors and local legends to the library.
- The Library Board of Commissioners and the City Council passed resolutions asking Vermont's congressional delegation to work to amend the USA Patriot Act in order to protect the rights of library users.
- Staff visited all of the Neighborhood Planning Assemblies this year in order to spread the word about our programs and services.

**AMBER COLLINS,  
ROBERT RESNIK,**

**AND**

**ANITA DANIGELIS  
CO-DIRECTORS**

- The busy youth computer center

## LIBRARY HOURS

**Monday**  
8:30-6:00

**Tuesday**  
8:30-6:00

**Wednesday**  
8:30-9:00

**Thursday**  
8:30-6:00

**Friday**  
8:30-6:00

**Saturday**  
9:00-5:30

**Sunday**  
12:00-6:00



● Summer Reading Program participants

- The Library's Biennial Collection Evaluation Project was completed, and \$45,000 from Freeman Grant money was spent to improve the Library's adult non-fiction collection.
- Long-time Library volunteer Sybil Smith completed an invaluable index for "The Story of the Jewish Community of Burlington, Vermont" by Myron Samuelson, published in 1976. This index has been shared with other Vermont libraries and historical societies.

## YOUTH SERVICES

Our Youth Services Department saw another year of successful summer reading programs and special events:

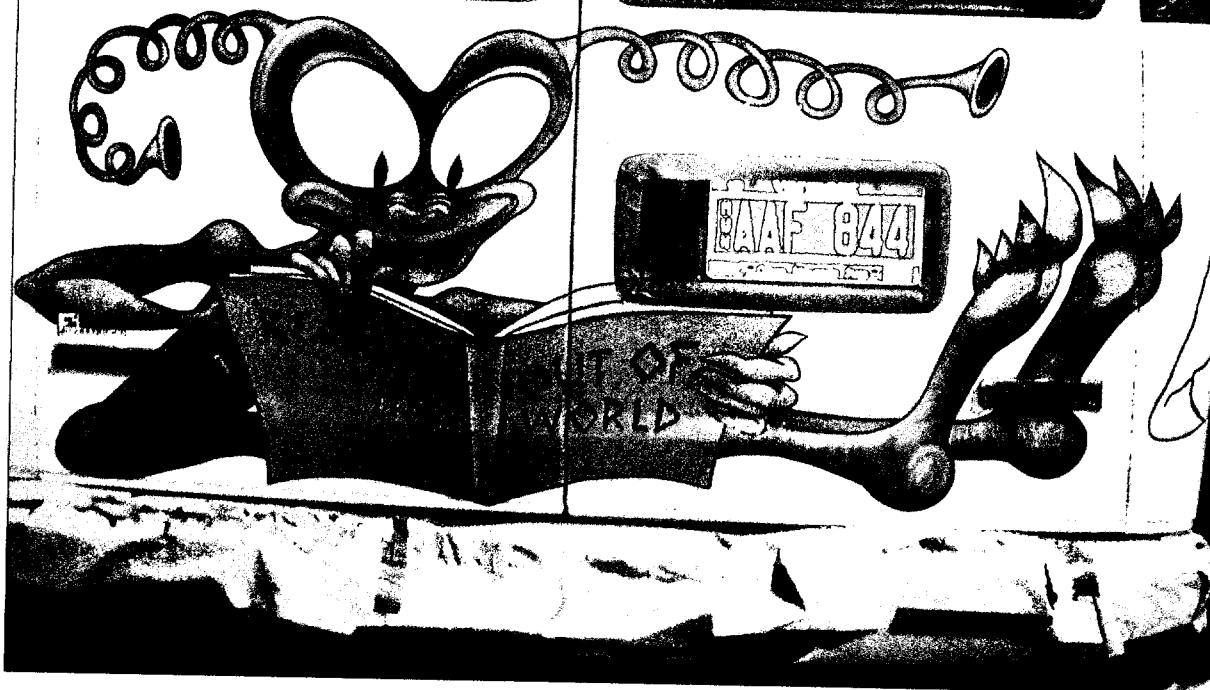
- A Teen Advisory Board was started by youth services staffer Holly Klump to increase options for teens in the Library. Teen Advisory Board members initiated the Library's first-ever "Rocking Read-A-Thon," which raised more than \$300 for young adult programs and services.
- A *Dragon Slayer* book discussion group was held in October, 2002, with the book's author and illustrator visiting fourth and fifth graders and their families.

- The Youth Services Department collaborated with the nearby Phoenix Art Gallery on "Small Wonders," a month-long show of original artwork from well-know children's book illustrators.
- Youth services librarian Beth Wright visited every public elementary school in Burlington with Robert Resnik during the spring of 2003 to promote the Library's Summer Reading Program. Some 703 Burlington-area children took part in the program this year.
- Olga Borneman, a children's librarian from Yaroslavl, Burlington's sister city in Russia, visited us in March of 2003.

● Library staff and volunteers fundraise for the Summer Reading Program



CITY OF BURLINGTON



## OUTREACH SERVICES

The Outreach Department's eye-catching new van delivered books and programs to our many outreach sites and appeared in parades and other city events. This year we added Franklin Square as a site for outreach, book deliveries, story times, and our Summer Reading Program. Our poetry and memoir outreach programs at Cathedral Square were enjoyed by both audience and presenters.

Many of the Department's programs focused attention on Burlington's growing immigrant populations. The Library began a new series of English-as-a-Second-Language (ESL) classes, which were attended by people from 38 different countries. We also started a well-attended series of Community Cultural Workshops, featuring cultural talks, cooking demonstrations, and dancing from Sudan, China, the Congo, Bosnia, and Russia. And we expanded our ESL and foreign-language book collections.

## LOOKING FORWARD

Keep on the lookout next year for new furniture and a whole new look for the circulation desk, youth services desk, and main reading room. Also, preparations are underway for our Carnegie Building's 100<sup>th</sup> anniversary, which occurs during the week of August 17, 2004. If anyone has photos or memorabilia related to the early days of the Fletcher Free Library, either on Church Street or College Street, we would love to hear about it.

- The Library's new outreach van

- Father and son share a book at the Summer Reading Program





# PARKS & RECREATION DEPARTMENT



WAYNE E.  
GROSS, CLP  
DIRECTOR

**T**his year brought new challenges and new opportunities to improve our parks and the recreation services we offer to the community. Our department continued to strive to fulfill our mission to acquire, develop, and maintain a system of parks offering a broad spectrum of built facilities and open spaces; to provide high-quality, affordable recreation programs which meet the needs of all segments of the community; to regulate and manage public trees and property along city streets in an effort to create attractive green spaces; and to manage the Burlington harbor by providing the necessary facilities to ensure safe and pleasurable water-based recreation opportunities.

During the past year, we completed the final draft of our long-range plan. This effort has involved examining our strengths and weaknesses, setting goals for the next five years, and holding a series of public meetings to gain feedback on our priorities.

We worked with a consultant and community leaders to develop a concept for a Community Recreation Center, to be located on two sites. At two public meetings on the project, we were pleased to find overwhelming public support. We look forward to working with the Mayor and City Council over the next year to begin to implement this exciting vision.

We recognize the continued outstanding efforts of our dedicated staff, and thank the many volunteers and sponsors who play such a vital

role in supporting high-quality parks and recreation programs. The following is a summary of other highlights from the past year.

## RECREATION

- We hired a new Community Garden Program Coordinator to work ten hours per week throughout the year. This position will enhance the expertise and quality of our largest year-round program.
- First Run returned to downtown with over 350 runners enjoying a two-mile run on New Year's Day. A new and exciting partner this year was the Greater Burlington YMCA.
- 242 Main Teen Club, which provides teens and young adults positive activities in a safe, substance-free environment, had its most successful year ever. More than 10,000 young people attended music shows, after-school programs, and movie nights.
- Our first ever Easter Eggstravaganza at Oakledge Park drew over 1,200 children to hunt for eggs.
- Senior Citizens explored pottery and jewelry making at Frog Hollow, thanks to a generous grant from the Champlain Area Agency on Aging.
- We transformed a natural-gas-fueled van into our Playmobile, thanks to Hannaford Grocery Stores and E-Vermont.
- Thanks to Burlington Firefighters and the Campaign to End Childhood Hunger, we were again able to offer the Roosevelt Park Playground Program as a free summer drop-in program providing lunch and a variety of activities to neighborhood children.

Discover the Benefits...

# PLAYMOBILE

Call 802-864-0123



## PARKS OPERATIONS

- We oversaw the operation of the Starr Farm Off-Leash Dog Area and worked with users and neighbors to develop recommendations to improve the site. We also began operation of the off-leash dog area at the Urban Reserve.
- At the North Beach Campground, we upgraded the electrical service at 18 camping sites and installed sewer connections for 15 sites.
- We benefited from the work of hundreds of volunteers raking and cleaning parks throughout the city.
- We successfully hosted Burlington's Independence Day Celebration, the Chew Chew, the Brewer's Festival, Kid's Day, the Winter Festival, and Pride Day, all at Waterfront Park.
- We worked with the Rotary Club to increase the regular maintenance of City Hall Park.
- Our division completed numerous renovations to bring park facilities into compliance with the Americans with Disabilities Act.
- We expanded the use of specialized computer software to better monitor facility use and to manage the Campground and the Boathouse.

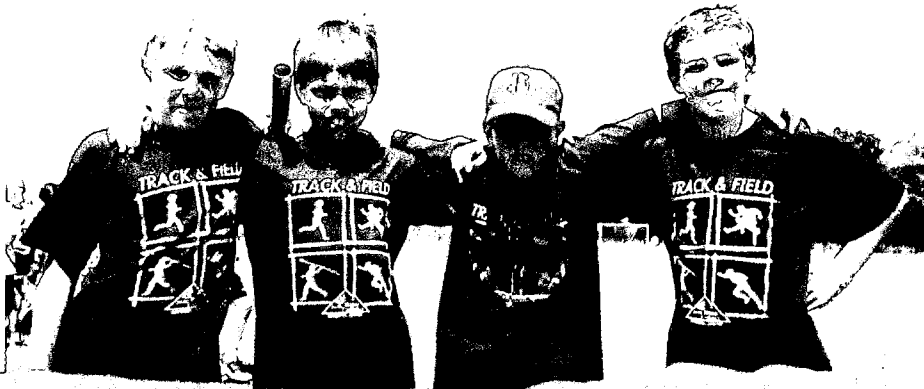


## TREES AND GREENWAYS

- We implemented a new tree inventory and maintenance tracking program, planted 150 street trees, removed 85 dead and hazardous trees, and pruned some 1,100 street and park trees during the year.
- We also assisted Branch Out Burlington in planting 70 trees in the Burlington Community Nursery, organizing a Summer Tree Walk at Rock Point, and planting three trees in memory of September 11, 2001.

## CAPITAL PROJECTS

- Utilizing a grant from the U.S. Fish & Wildlife Service, we replaced and expanded the Community Boathouse's dock system.
- Thanks to a grant from the Land & Water Conservation Fund, we were able to construct a new picnic shelter at North Beach.
- We worked with the Vermont Department of Transportation and the Town of Colchester to begin construction of a bikepath bridge over the Winooski River.



## PARKS AND RECREATION DEPARTMENT

- We completed the first phase of improvements to City Hall Park, thanks to the fundraising of the Rotary Club. Improvements included repair of a masonry wall, new edging around the center plaza, drainage corrections, new trees, and the re-establishment of seven annual flower beds.
- Parks implemented several Neighborhood Planning Assembly CDBG-funded projects, including a new swing set and picnic tables at Battery Park, a new swing set and playground equipment at Lakeside Park, conversion of a tennis court to a basketball court at Baird Park, and installation of walkway lighting at Roosevelt Park.

### CONSERVATION LEGACY PROGRAM

- We retained the services of the Winooski Valley Park District to develop land management plans for the Arms Grant and McKenzie Parks.

- We implemented an Urban Wilds Natural Area photo contest to increase awareness of existing natural areas within the city.
- In addition, we researched financial sources and concepts to support acquisition and management of unique natural resources within the city.

### LEDDY PARK ARENA

- The arena hosted 11 weekend hockey tournaments for youth and high-school hockey teams. A total of four high-school hockey teams made Leddy their home this year, including boys and girls teams from Burlington and Colchester.
- We installed new signage at the top of Leddy Park Road, at the bikepath, and on the side of our building.
- The arena also hosted a dozen figure-skating competitions and exhibitions, and we implemented several popular new classes, including Family Skate Class and Hockey Skating Skills.



## CEMETERY DEPARTMENT

**T**he cemetery department is responsible for operating the three cemeteries that come under the City's jurisdiction. Over the past year, Elmwood Cemetery's chain link fence was replaced with a black-coated steel-tube fence, thanks to a grant secured as part of the North Street Revitalization Project. Thanks to the support of generous donors, the Howard Chapel restoration project continues

to advance. Plans have been made for a 24-crypt columbarium for cremated remains at Lakeview Cemetery.

The Cemetery Department completed a total of 118 interments during fiscal year 2003: 62 traditional burials and 56 cremations at Lakeview Cemetery, five traditional burials at Greenmount, and one at Elmwood.



**DAVID E.  
CHARBONEAU**  
SUPERINTENDENT

# DEPARTMENT OF PLANNING AND ZONING



MARK T.  
ELDRIDGE,  
AICP  
DIRECTOR

The Burlington Planning Commission and Department of Planning and Zoning provide guidelines for the City's long-term growth, and help shape that growth through the development review process. Because of the heavy development caseload, permit fees and grants fully funded the Department's \$384,000 annual budget in fiscal year 2003. Citizen involvement is a major activity for the Department, which staffs the Planning Commission, Design Advisory Board, Conservation Board, Historic Preservation Review Committee, and the Development Review Board. Burlington residents owe a tremendous debt of gratitude to the members of these boards, whose combined efforts translate into thousands of hours of volunteer time each year.

## COMPREHENSIVE PLANNING

In addition to the review of applications for permits, the Department of Planning and Zoning is also responsible for long-range planning in the City. Department staff

prepares or helps prepare long-range land-use and development plans, conducts special studies and inventories, and researches amendments to city ordinances. Below are the major projects and activities of the Department over the past year.

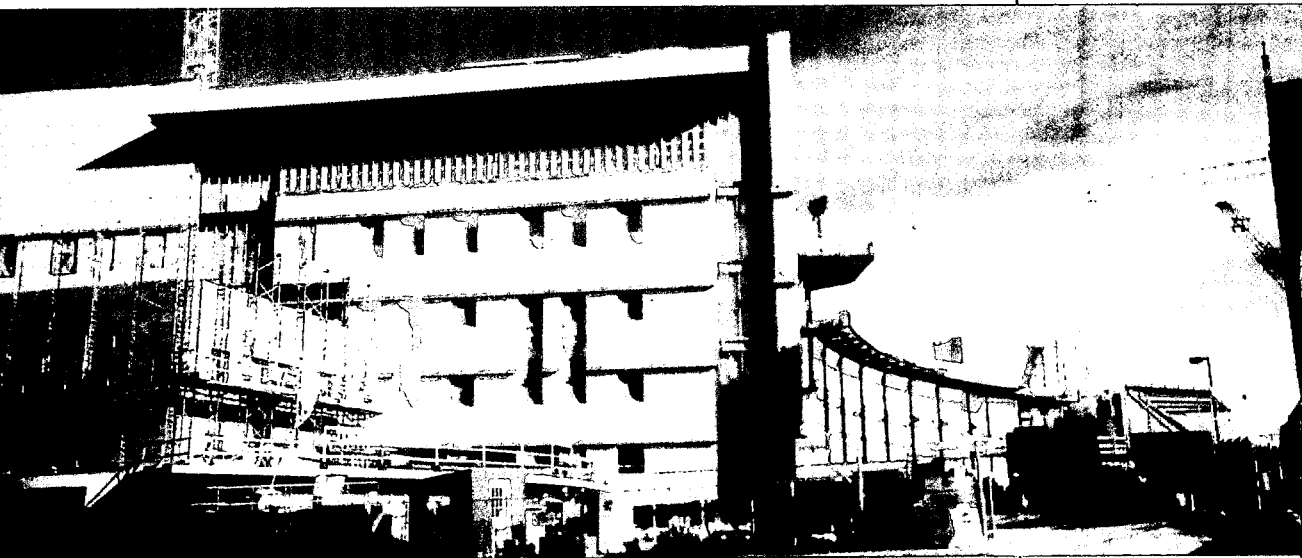
## ZONING RE-WRITE

The Burlington Planning Commission formally began a comprehensive review and updating of the City's zoning and subdivision ordinances. The zoning ordinance was last revised in the mid-1970s, was reorganized in 1994, and has been regularly amended since. The updating process is aimed at integrating the objectives of previous planning efforts into local land-use and development regulations; improving the effectiveness of the permitting process and making it easier to navigate; clarifying protections for important historic, natural, and cultural resources; and ensuring that the design review process encourages development that is compatible with surrounding neighborhoods.



● Mermaid Building  
at North Avenue  
and North Street





## HISTORIC PRESERVATION PLANNING

The Department administers the city's Certified Local Government Program (CLG) for historic preservation planning under contract with the Vermont Division for Historic Preservation. During the past year, the Department administered a \$12,000 grant, which was used to develop a new historic landmarks and districts section for consideration as part of the zoning rewrite. The City's CLG Program also participated in the nomination of several properties—including the Burlington Breakwater and a house at 58-60 North Champlain Street—to the National Register of Historic Places.

## OPEN SPACE PROTECTION PLAN

In February of 2002, the City Council created the *Burlington Conservation Legacy Program* within the Department of Parks and Recreation in fulfillment of one of the principal recommendations of the *2000 Burlington Open Space Protection Plan*. A collaboration involving Parks and Recreation, the Burlington Conservation Board, and Planning and Zoning, the program this year finalized management plans for two city-owned properties, the Arms Grant on North Avenue and the McKenzie property on the Intervale. In addition, the program began research related to the creation of a funding source to support conservation projects.

## CAPITAL IMPROVEMENT PROGRAM

The Department has responsibility for preparing the Capital Budget and Capital Plan through the annual Capital Improvement Program (CIP). The Planning Commission then reviews the department's efforts and makes recommendations to the City Council on capital projects as part of the annual city budget. This past year, with help from the Clerk-Treasurer's Office, our staff redefined the process for collecting and organizing information on capital projects being proposed for inclusion in the CIP. The result is a CIP that offers a much more comprehensive view of the City's capital needs.

## AMANDA

The Department of Planning and Zoning is one of three core departments, along with Public Works and Code Enforcement, involved in the Application Management and Data Automation (AMANDA) project, an integrated land-information computer database system. Our staff participated in the design of the database, and customized the system to reflect the business rules of the zoning permit review process. All existing zoning permit data were incorporated into the AMANDA system. Today the system has information on approximately 7,700 zoning permits dating back to 1990. The City's Geographic Information System data, which our department maintains, will be available through AMANDA during the coming year.

- Fletcher Allen Health Care Expansion (under construction)

## DEVELOPMENT CASELOAD

The Development Review Board continued their project review function with assistance from the Design Advisory and Conservation Boards.

Major projects approved this fiscal year included UVM's new 200-bed apartment-style housing on the Redstone Campus and a garage decking over the Gutterson surface parking lot, as well as modifications to Fletcher Allen Health Care's Renaissance Project, including the addition of a mental health facility. A total of 653 zoning permits were processed this year, with 151 projects and appeals reviewed by the Development Review Board. Impact fees imposed on the projects approved will add approximately \$125,250 for City capital projects in subsequent fiscal years. The following is a partial list of the Department's caseload, including new housing units, for the fiscal year:

### RESIDENTIAL

#### *Under Construction/Completed:*

- 300 Lake Street (40 units)
- 235 Park Street (7 units)
- 329 Manhattan Drive (4 units)
- 74 North Winooski Avenue (3 units)
- Bluffs at North Shore (56 units)
- Cathedral Square Assisted Living (7 units)
- 64 Pearl Street (34 units-mixed use)

#### *Approved:*

- 1044 North Avenue (9 units)
- 354 Manhattan Drive (15 units preliminary plat approved).

#### *Under Review*

- 102 Archibald Street (27 units)
- 187 South Winooski Avenue (8 units)

### COMMERCIAL

#### *Under Construction/Completed*

- Main Street Landing/  
Lake & College (Office-retail)

#### *Approved*

- 199 Flynn Avenue  
(600 self-storage units)
- King Street Dock (restaurant)

#### *Under Review*

- Lakeside (15,000 sq. ft. Gilbane expansion)
- Kinney Drug (308 Shelburne Street)

### INSTITUTIONAL

#### *Under Construction/Completed:*

- FAHC 350,000 sq. ft. expansion  
(Phase 1 started)
- Champlain College  
(23,150 sq. ft. business school)
- Champlain College (56-bed dormitory)
- Lake Champlain Science Center  
(Phase 2).

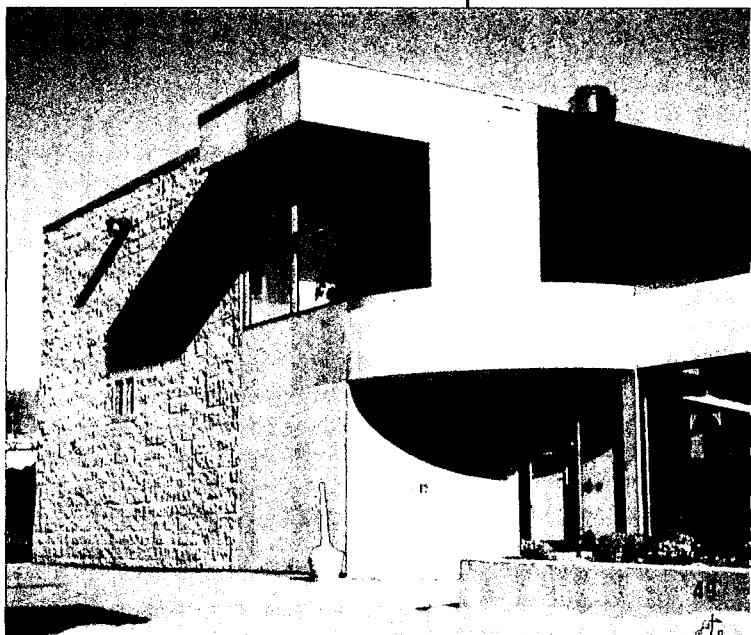
#### *Approved:*

- FAHC (17,000 sq. ft. mental health facility)
- 63 South Willard Street  
(Champlain College student life center)

#### *Under Review:*

- University Heights (825-bed dormitory)
- Hope Lodge (East Avenue)

- 3 Cathedral Square  
Assisted Living  
Expansion



# BURLINGTON POLICE DEPARTMENT

The Burlington Police Department is committed to policing with the citizens of Burlington to achieve a safe, healthy, and self-reliant community.



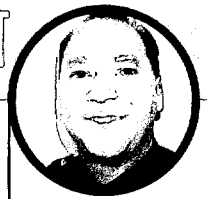
Over the past year, we continued to strive for full staffing of our department. A resource for this endeavor came in the form of a "Hiring in the Spirit of Service" grant, which we were one of only five police departments in the country to receive. This grant will assist us in hiring service-oriented officers by involving community members in the recruitment and hiring process. The goal of this Department is to achieve full staffing by hiring qualified officers and expanding the numbers of minorities and women among our officers.

Our summer policing programs were a great success. Interns from area colleges and universities staffed the summer Park Patrol, some returning for a second consecutive year. Again this summer, the Queen City Police Foundation leased two motorcycles for the Department. These programs continue to be well received by both the citizens of Burlington and our police officers.

Our new computer-aided dispatch and management-records system was brought on-line in the first part of December, 2002. The new system has been a success.

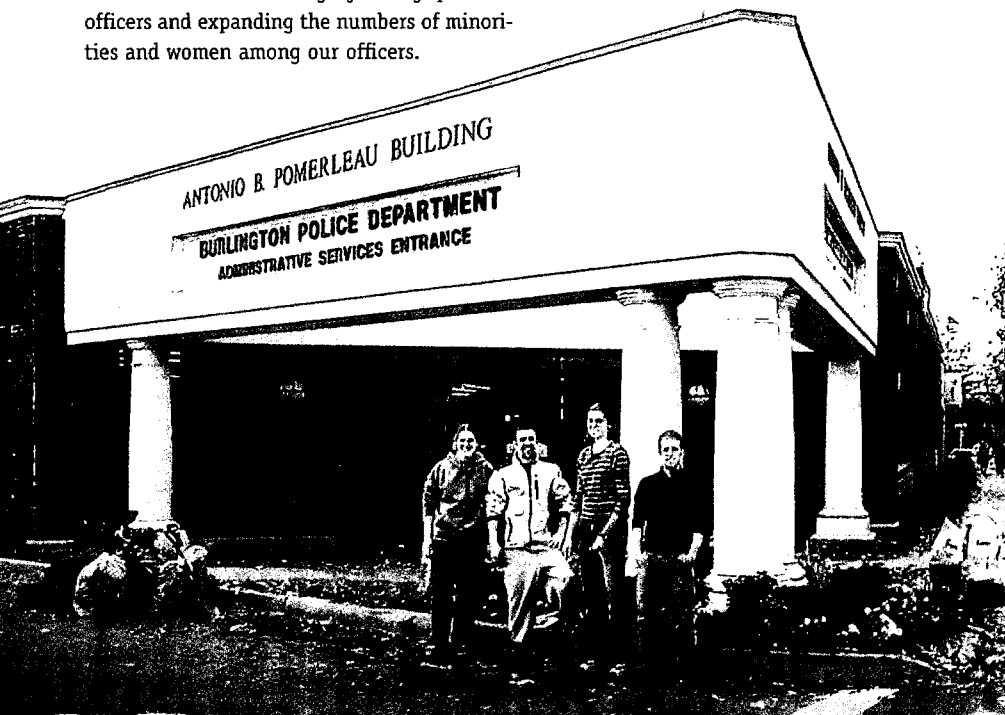
Chief Alana Ennis resigned as Chief of Police on September 30, 2003, to take a position in the private sector. We wish her all the best and thank her for her service.

On October 1, 2003, Mayor Clavelle appointed Deputy Chief Thomas R. Tremblay as our new Chief of Police.



THOMAS R.  
TREMBLAY  
CHIEF OF  
POLICE

- Police meet with citizens at Neighborhood Improvement Nights



- Dr. Mark Starrett and students from the University of Vermont's Horticulture Club plant and maintain the gardens at the Police Department

# DEPARTMENT OF PUBLIC WORKS



**STEVEN  
GOODKIND**  
DIRECTOR

**T**he Department of Public Works (DPW) operates under the following principles: fiscal responsibility, customer service, good labor relations, employee empowerment, cooperation, and constant improvement. By adhering to these principles we are able to provide citizens with a wide range of services in an efficient and cost-effective manner.

DPW takes great pride in delivering quality services on budget. This fiscal year was no exception, with all four of our service groups meeting or exceeding their budgetary requirements. There were up and downs. Our parking garages had their highest revenue year, while on-street parking meters showed a significant drop. Permit fees remained at near-record levels, while water and wastewater revenues were down slightly from the previous year. Though snow-fighting and water breaks during the cold winter resulted in higher expenses, we made adjustments to stay within our overall allocations.

Below are highlights of the department's activities over the past year. For more detailed information, please call our customer service number at 863-9094.

## RIGHT OF WAY

### Assistant Director Pat Lefebvre

The Right-of-Way group handles water distribution, traffic signs and meters, snow fighting, street maintenance, recycling collection, and school crossing guards. The following are program highlights from the past year:

- With new straight blades on our sidewalk snowplows, we were able to noticeably improve the conditions of city sidewalks during the winter months, using less sand and salt in the process.
- To improve street snowplowing, we added another plow and another salt truck to our fleet.
- Over the past winter, we repaired 52 water-main breaks and leaks.
- We replaced 762 parking meters in the downtown area.

- We repaired sewer lines on Shelburne Road, Locust Terrace, and Austin Drive, and we installed new water mains and services on Ferguson Avenue (from Briggs Street to Pine), on Lyman Avenue (from Briggs to Richardson), and on Foster Street (from Lyman to Ferguson).
- Some 17,000 feet of sidewalks were replaced.
- We added two new recycling trucks, and our curbside recycling-pickup program switched to a single-stream system in July.







## MAINTENANCE / PARKING

### Assistant Director Patrick Buteau

The Maintenance and Parking group takes care of parking garages, equipment maintenance, traffic signal maintenance, and fire alarms. Below are group highlights for fiscal year 2003:

- All of our garages generated positive cash flows significantly above budget, while continuing to offer two hours of free parking.
- We completed a comprehensive parking study in the downtown core, and we updated our five-year capital maintenance plan for downtown parking structures.
- We provided maintenance and repair services for all City vehicles, including streets, fire, police, parks, and the Burlington Electric Department.
- We installed new traffic signals at the intersection of Route 127 (the beltline) and North Avenue.
- Forty-five public fire-alarm boxes were rebuilt.
- We continued to publicize "Commuter Choice" tax benefits available to employers and employees for alternative transportation.
- We continued to expand the number of audible signals at key intersections.

## TECHNICAL SERVICES

### Assistant Director Norm Baldwin

Technical Services is a small work group that handles engineering, the capital street program, and inspection services. Additionally,

Technical Services is committed to completing our major transportation projects. Below are highlights for fiscal year 2003:

- We worked with the following neighborhoods on traffic calming: Shore Road, Mansfield Avenue, Chase and Grove Streets, Appletree Point, East Avenue, and the intersections of North Ave/Route 127 and North Ave/Plattsburgh Avenue.
- We again responded to the list of priorities developed by each Neighborhood Planning Assembly.
- Work proceeds on the Southern Connector, Riverside Avenue, the Route 127 Bike Path, and North Street reconstruction.
- In June we conducted a grant-funded "Walkable Community" workshop in partnership with the Chittenden County Metropolitan Planning Organization.



## WATER / WASTEWATER / ADMINISTRATION

### Assistant Director Laurie Adams

The Water / Wastewater / Administration group's programs include water supply, water meter reading, water/wastewater billing, wastewater treatment, customer service, and department administration, including financial reporting and payroll. Below are our group's highlights for the fiscal year:



- Since 1994 DPW has been able to maintain water and wastewater rates by taking advantage of energy-savings programs and pursuing outside revenue sources (such as dewatering other towns' wastewater sludge, treating landfill leachate, and marketing space for cellular and wireless technology at our Redstone water tank).
- We continued to install radio-readable water meters on Burlington homes. These devices allow our meter readers to receive readings from the street.
- DPW customer-service staff continued to log service requests in a database that allows us to follow-up on issues pending and call back customers once their service request is complete.



# RETIREMENT BOARD



**CYNTHIA L. DAVIS**

RETIREMENT  
ADMINISTRATOR

**R**etirement Board members serve as trustees of the funds of the retirement system. They also set policy, hire or dismiss vendors, and oversee the general administration of the system. The Board is composed of three members from the public, the City's Chief Administrative Officer, and four employees.

## HIGHLIGHTS

- This year Board meetings focused on investment managers, investment performance, and benefits. The Fund again experienced a loss of assets due to poor market conditions.
- In September the Board met with the system actuaries. They discussed actuarial terminology, reviewed the projected contributions by the City, spoke about the funded status of the plan, and presented alternatives to reduce cash contributions.
- A system assumption study was requested from the actuary one year earlier than the typical five-year cycle. The actuary recommended changes in assumptions related to disability retiree deaths, withdrawal and vesting, service and early retirements, inflation, and the benefit accrual rates.
- In a March presentation to the Board, employees, and the public, the system actuaries concluded that the retirement plan is currently under-funded and that alternatives should be explored to reduce the cash contributions required. The Board has begun exploring changes to assumptions and funding policy, and the City Administration has begun discussing with employee unions possible changes to benefits and employee contributions.
- Retirement Board members are also interviewing a potential replacement for one of the investment managers, and discussing reallocation of the assets among the managers.
- There are 785 active members of the retirement system, 347 retirees and beneficiaries, and 327 members who have left service with vested benefits. Pension payments exceed \$410,000 per month.

## THE RETIREMENT FUND'S VALUE OVER THE PAST TWO YEARS:

	June 30, 2002	June 30, 2003
Book Value .....	\$88,435,393	\$77,376,216
Market Value .....	\$88,613,405	\$85,427,693



# BURLINGTON SCHOOL DEPARTMENT

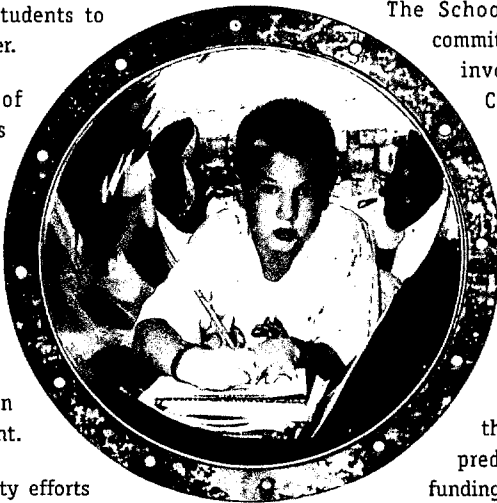


LYMAN  
AMSDEN  
SUPERINTENDENT

The City of Burlington should be proud of its public schools. We serve some 4000 students from preschool through twelfth grade, including approximately 400 students at the Technical Center. The students served in our schools represent the most diverse student population in Vermont. Among our students, 30 to 40 different languages are spoken. About 20 percent of our students are provided with services to make sure that English becomes their primary language. Also, our students come from families practicing many different faiths and representing an array of cultures. About 5.8 percent of our students are African American, two percent are Latino, and six percent are Asian. Approximately 44 percent of our students come from families living in poverty.

Our teachers and staff see this diversity not as a weakness, but as a strength. Our ethnic and cultural differences provide important opportunities for students to learn from each other.

The test scores of Burlington students are competitive with those across the state. Even schools that in the past received state technical assistance are now close to or above the state average in academic achievement.



Thanks to community efforts involving United Way, the Mayor, the court system, and our building administrators, the percentage of students in school daily has increased from 87 percent to 93 percent. Over the past three years, we have had a significant impact on the dropout rate at Burlington High School: three years ago close to 10 percent dropped out; during the 2002-2003 school year, our dropout rate fell to 4.1 percent.

This past year, in collaboration with the Police Department, the Baird Center, and other city agencies, the School Department secured a three-year, \$5.6 million grant to cover training, equipment, and resources aimed at increasing school safety. This grant also allowed us to reduce the number of students being sent to more expensive placements outside the district. Not only is this better for students, but it reduces the more than \$1 million spent annually on out-of-district placements.

We have developed an excellent working relationship with local preschool programs. These programs are now working to ensure that their instructional efforts use many of the strategies and expectations found in our schools. Through the Act 68 formula, we are able to generate funds for preschool programs at no cost to local taxpayers.

The School District made a commitment to be actively involved in the Study Circles on Racism, a process that we hope will continue to strengthen our relationships with all members of our community.

The School Board is reviewing plans for building maintenance through some type of predictable, sustainable funding source.

In these difficult financial times, the School Department is looking to save money wherever we can. We appreciate the support of the public. The School Board and I remain strongly committed to education that is both high-quality and affordable. We are always looking for that balance.



# CHITTENDEN COUNTY TRANSPORTATION AUTHORITY



**CHRISTOPHER  
J. COLE**  
GENERAL  
MANAGER

The Chittenden County Transportation Authority (CCTA) is a full-service public transportation provider, offering multi-modal transportation services, including fixed-route bus service; parking lot, supermarket, and school shuttles; a county-wide ridesharing program; transportation for Medicaid recipients; and contracted ADA paratransit service for people who cannot use the bus.

In fiscal year 2003, CCTA's fixed-route ridership increased approximately three percent, while paratransit ridership for persons with disabilities increased 24 percent. CCTA operated approximately 83,884 revenue-hours of service and 960,301 revenue-miles of service this year. These figures are respectively eight percent and five percent higher than in the previous fiscal year.

CCTA's annual operating and capital match expenses in fiscal year 2003 were \$6,410,789, up from \$5,831,989 in fiscal year 2002. The increases in annual expenses are primarily due to increased use

of paratransit services, increased use of planning funds for various projects, and additional drivers.

CCTA is governed by a 10-member Board of Commissioners with two Commissioners each representing Burlington, Essex, Shelburne, South Burlington and Winooski. Burlington's Commissioners are Chapin Spencer and Ben Truman.

For additional information about CCTA, or for route and schedule information, please visit our website at [www.CCTAride.org](http://www.CCTAride.org).

## SYSTEM INFORMATION

CCTA's workforce consists of 49 bus drivers, eight mechanics, three cleaners, and 14 administrative staff members. In fiscal year 2003, CCTA provided approximately 1.66 million rides on its fixed-route bus services throughout the seven communities it serves. This represents a three percent increase over the prior year. CCTA also operates shuttle services including the Downtown PARC program, shuttles in



cooperation with the Campus Area Management Transportation Association (CATMA) to UVM and Fletcher Allen, local shopping shuttles, and neighborhood special services. In fiscal year 2003, CCTA also worked closely with the Burlington School District to promote busing options geared toward middle- and high-school students, thereby reducing traffic congestion in peak travel times.

The City of Burlington pays for and receives the majority of CCTA regular route service. The budget contribution by Burlington taxpayers for the year was \$1,125,798. Total ridership for Burlington routes was 789,947.

## SMALLER BUSES

Responding to the requests of several member communities, CCTA purchased four smaller buses, each 25 feet in length with a 20-passenger capacity. These buses have a life expectancy of seven years, compared to a heavy-duty transit bus's useful life of 12 years. The CCTA Board agreed to optimize the bus fleet for peak usage of our passengers, which would presumably lead to smaller buses on some routes. But the Board also agreed that a reduction in the size of buses should not substantially increase operating costs. CCTA has initiated a study to compare the lifecycle costs of small buses and larger buses, as well as the changes in operating and maintenance costs associated with each.



## ALTERNATIVE FUEL VEHICLES

CCTA staff continued to explore alternative fuel technologies. We tested a hybrid bus, demonstrating it for municipal officials and the public, and placing it in service for a day. The CCTA marketing department was also able to arrange an interview with a local television station to promote this technology in our area. As these vehicles begin to be mass-produced, CCTA will attempt to secure funding to purchase them for our fleet.

## SPECIAL EVENTS

CCTA again sponsored both the First Night and the July 3<sup>rd</sup> shuttle operations in Burlington, and received enhanced marketing exposure at both of these events.

- One of CCTA's new smaller buses



# CHITTENDEN SOLID WASTE DISTRICT



**THOMAS  
MOREAU**  
GENERAL  
MANAGER

The Chittenden Solid Waste District (CSWD) owns and oversees 12 solid waste or recycling facilities in Chittenden County for its 17 member municipalities. A Board of Commissioners, appointed by their respective legislative bodies, sets policy and oversees financial matters for the district. Monthly meetings are held on the fourth Wednesday of each month, typically at the South Burlington City Hall. The officers of our Board of Commissioners are Chairman William Leach of Westford, Vice Chair Bert Lindholm of Jericho, and Secretary/Treasurer George Gerecke of Williston. Executive Board members are Leach, Lindholm, Ken Nolan of Milton, Paul Stabler of South Burlington, and Steve Goodkind of Burlington. Our audited FY2003 General Fund expenses were \$5,926,456. For more information, visit our website at [www.cswd.net](http://www.cswd.net) or call our hotline at 872-8111.

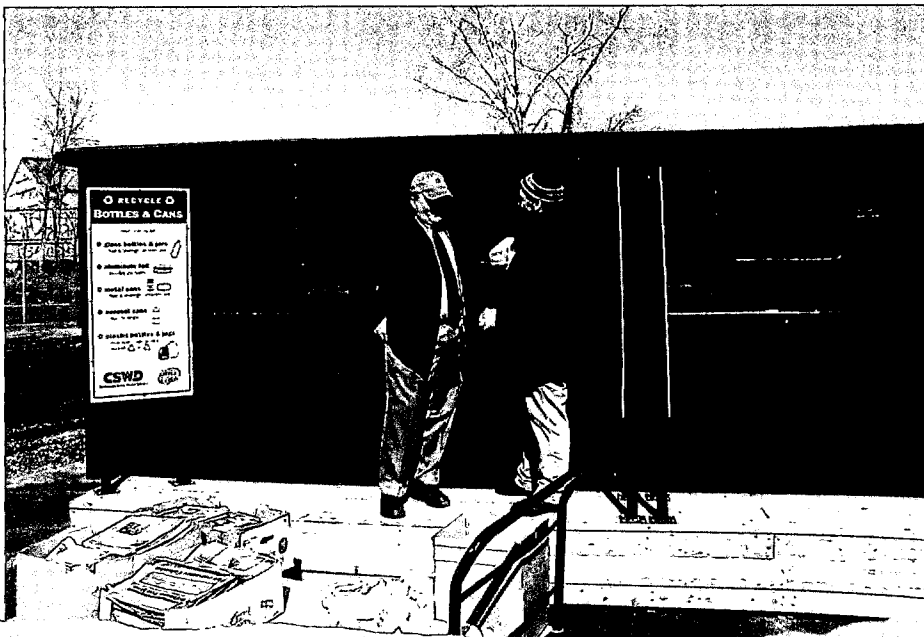
## MILESTONES

Our new Drop-Off Center opened in March of 2003 at 339 Pine Street in Burlington. In June of 2003, the Environmental Depot (formerly the Hazardous Waste Depot) closed its Burlington location and moved to 1011 Airport Parkway in South Burlington. All-in-one recycling started in July, allowing people to recycle bottles and cans together

with mixed paper. CSWD invested about \$2 million in equipment and renovations aimed at making recycling easier, more convenient, and more economical.

## ONGOING OPERATIONS

- Our Drop-Off Centers collected 3,099 tons of recyclables and 6,580 tons of household trash during the fiscal year.
- Our Materials Recovery Facility in Williston collected, sorted, and shipped to markets a total of 20,956 tons of commingled recyclables. This represents a 9.5 percent decrease from the previous year. The average sale price for materials was \$70, a 69 percent increase from the previous year's average.
- CSWD's Wood and Yard Waste Program processed 6,088 tons of clean wood waste and brush. This amount is up 25 percent from the previous year. Wood chips are sold to the McNeil Generating Station where the chips are used to generate electricity.
- CSWD funding and staff time on Green-Up Day helped bring in more than 56 tons of litter, 1,421 tires, and 62 cubic yards of scrap metal.
- Our fall and spring tire and appliance round-ups brought in 969 major appliances and 4,792 tires, at no charge, from 1,724 households.



Mayor Clavelle attends the opening of the new Burlington Drop-off Center.

# WINOOSKI VALLEY PARK DISTRICT



JENNIFER  
ELY

EXECUTIVE  
DIRECTOR

● Declan McCabe's  
"Bugs in the Pond"  
Workshop with  
students from C.P.  
Smith School

**T**he Winooski Valley Park District's mission is to preserve natural areas that are a short walk or bike ride from where people live and work. Our 17 parks offer 28 miles of trails, picnic and gardening spots, canoe and fishing access, and more than 12 miles of shoreline. Visit our website at [WVPD.org](http://WVPD.org) to learn more. Joe McNeil is Burlington's representative on our board. Highlights of the year follow.

## PUBLIC ACCESS TO SHORELINE DEFENDED

Two neighbors of Colchester Pond tried to prevent a footpath along 1400 feet of publicly-owned shoreline. Thanks to the donated legal services of Scott Kline of Eggleston & Cramer, visitors can now walk the two-and-a-half-mile loop around the pond.

## NO HUNTING AT THE PARKS

For safety reasons, hunting has never been allowed in the parks of the Winooski Valley Park District, which are used extensively by school groups, walkers, anglers, and naturalists. Earlier this year, a hunting group sued for the right to hunt at our parks. We won in Superior Court, thanks to attorney Joe McLean of Stitzel, Page & Fletcher, who defended us *pro bono*.

## NEW BIKEPATHS AND OTHER IMPROVEMENTS

New paved paths cross the Ethan Allen Homestead and Delta Park. All our parks have new trail markers. Salmon Hole and the Ethan Allen Homestead have new entrance signs. Derway Island's boundary was re-surveyed and marked with cedar posts.

## HANDS-ON FUN AND LEARNING

This year Burlington children visited the Homestead to do orienteering, to dissect a fish, and to study geology, wetlands, and wildlife. We also offered new outdoor programs to children in Burlington Parks and

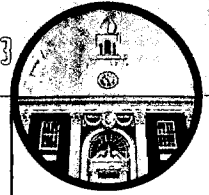
Recreation Summer Programs. Children from all over helped us launch a "Reptiles and Amphibian Survey."

## MORE THAN 300 VOLUNTEERS

Our thanks go to each and every Burlington resident who helped us maintain trails, post park boundaries, monitor turtles at Delta Park, remove purple loosestrife from the Ethan Allen Homestead, collect water samples from Colchester Pond, or survey wildlife in and around the parks.







The following are results for our Town Meeting vote on Tuesday, March 4, 2003. Election results for Mayor, City Councilors, and School Commissioners are not included.

## QUESTION 1:

### APPROVAL OF SCHOOL BUDGET FOR FISCAL YEAR 2004

Shall the voters support the School Department's proposed \$32,189,024.00 local education spending budget for fiscal year 2004 for current expenses?

Yes: 3,747 No: 3,941

## QUESTION 2:

### PROPOSED CHARTER AMENDMENT: AUTHORITY TO EXTEND MINIMUM NOTICE PERIODS FOR NO CAUSE EVICTIONS FOR RENTAL HOUSING WITHIN THE CITY

Shall the Charter of the City of Burlington, Acts of 1949, No. 298 as amended be further amended by adding subsection LXIV to Section 48 to read as follows: Sec. 48. The City Council shall have power: LXIV. (a) Where there is no written rental agreement and notwithstanding the provision of 9 V.S.A. Sec. 4467(c), to prohibit, by ordinance, a landlord from terminating a tenancy of rental housing within the city for no cause unless the landlord provides to the tenant written notice of at least 90 days when the tenancy has been less than 2 years and of at least 120 days when the tenancy has been at least for 2 years; and (b) unless inconsistent with a written rental agreement or otherwise provided by law and notwithstanding the provision of 9 V.S.A. Sec. 4456(d), to require, by ordinance, tenants who wish to terminate a residential tenancy to give actual notice to the landlord at least 2 rental periods prior to the termination date specified in the notice?

Yes: 4,070 No: 3,264

## QUESTION 3:

### PROPOSED CHARTER AMENDMENT: AUTHORITY TO EXTEND MINIMUM NOTICE PERIODS FOR RENTAL INCREASES FOR RENTAL HOUSING WITHIN THE CITY

Shall the Charter of the City of Burlington, Acts of 1949, No. 298 as amended be further amended by adding subsection LXV to Section 48 to read as follows: Sec. 48. The City Council shall have power: LXV. To prohibit increases in rent for rental housing within the city without advance written notice of at least ninety (90) days?

Yes: 4,859 No: 2,611





SALARIES  
AND WAGES  
OVER \$300

## MAYOR

Clavelle, Peter. . . . . 79,488.89

## ARTS & MEMORIAL AUDITORIUM

Anderson, Mark . . . . . 28,427.79  
 Applebaum, Matthew D. . . . . 46,601.21  
 Ashby, Leo H. . . . . 810.10  
 Ashe, Alison L. . . . . 3,534.76  
 Bloch, Dean . . . . . 600.00  
 Bond, Judith A. . . . . 23,260.00  
 Campbell, Alan . . . . . 42,676.57  
 Carleton, Megan . . . . . 532.00  
 Carter, Paul . . . . . 428.48  
 Chaikin, Harry J. . . . . 1,060.37  
 Coffman, Lisa L. . . . . 448.57  
 Cormier, Amy D. . . . . 545.00  
 Crobby, Bert . . . . . 1,373.63  
 Curcio, David . . . . . 8,925.00  
 Curtis II, Paul A. . . . . 625.99  
 Day, Leslie J. . . . . 549.25  
 Dew, Sterling C. . . . . 1,903.66  
 Dyer, Jessica A. . . . . 13,013.00  
 Fisher, Edward W. . . . . 24,387.64  
 Fox, Ellen M. . . . . 4,400.00  
 Franklin, Shawn D. . . . . 374.92  
 Fredette, Richard A. . . . . 735.05  
 Garvey, Linda . . . . . 646.00  
 Gibeau, Robert . . . . . 12,620.00  
 Gil, Martin D. . . . . 940.12  
 Glode, Robert . . . . . 905.26  
 Grassley, Robert . . . . . 1,082.53  
 Grogan, Kevin L. . . . . 624.00  
 Higgins, Martha L. . . . . 25,357.50  
 Holmes, Maxine W. . . . . 934.40  
 Katz, Sara . . . . . 28,663.34  
 Kline, Ronald A. . . . . 541.27  
 Kraft, Doreen E. . . . . 55,932.15  
 Laird, Donald S. . . . . 374.92  
 Letzelter-Smith, Peter . . . . . 483.60  
 Mattsson, Jeremy . . . . . 1,259.31  
 McKenny, Daniel R. . . . . 321.36  
 Meacham, Amos C. . . . . 344.42  
 Mills, Bernadette . . . . . 37,278.04  
 Moore, Paul M. . . . . 1,554.00  
 Morgan, Maryam . . . . . 1,094.23  
 Mowery, Craig . . . . . 820.14  
 Newhall, Nick . . . . . 750.00  
 O'Brien, Maria . . . . . 435.00  
 Orr, Forrest P. . . . . 1,231.14  
 Petraska, Jessica L. . . . . 700.00

Robinson-White, Claire L. . . . . 4,906.20  
 Roy, Matthew . . . . . 34,284.98  
 Ryan Jr., Thomas F. . . . . 385.63  
 Shagla, Irma . . . . . 23,764.42  
 Sasahara, Mark T. . . . . 391.66  
 Spengemann, Pascal M. . . . . 9,067.94  
 St. John, Edwin M. . . . . 934.40  
 Steele, Brian . . . . . 2,349.12  
 Wagner, John F. . . . . 773.27  
 Ward, Heather. . . . . 1,860.00

## ASSESSOR'S OFFICE

Baker, Jeffrey A. . . . . 12,199.15  
 Kellington, Kim. . . . . 40,163.21  
 Mongeon, Terese M. . . . . 37,414.59  
 O'Neil, Mary C. . . . . 8,646.71  
 Tillotson, Elsie . . . . . 7,660.50  
 Vickery, John . . . . . 53,684.11

## ATTORNEY'S OFFICE

Bergman, Eugene . . . . . 57,013.76  
 Blanchard, Linda F. . . . . 39,428.73  
 Fuller, Nikki A. . . . . 49,560.74  
 Jones, Lisa A. . . . . 32,398.86  
 Schatz, Kenneth A. . . . . 69,617.99

## CITY COUNCIL

Blais, Elinor M. . . . . 1,875.00  
 Bushor, Sharon F. . . . . 1,875.00  
 Carleton, Ian P. . . . . 1,875.00  
 Curley, Kevin . . . . . 1,875.00  
 Driscoll, Carina . . . . . 750.00  
 Dunbebin, Douglas L. . . . . 1,125.00  
 Ellis, Russell R. . . . . 750.00  
 Fiermonte, Frank P. . . . . 1,875.00  
 Kemp, Richard T. . . . . 1,125.00  
 Keogh, William J. . . . . 1,875.00  
 Knodell, Jane E. . . . . 1,875.00  
 McDonough, Cheryl A. . . . . 1,875.00  
 Montroll, Andrew H. . . . . 1,875.00  
 Perry, Barbara . . . . . 1,875.00  
 Shannon, Joan . . . . . 750.00  
 Shaver, Gene. . . . . 1,125.00  
 O'Sullivan, Jean . . . . . 1,875.00

## CITY CLERK TREASURER

Brelsford, Lynn M. . . . . 21,296.99  
 Brown, James W. . . . . 39,662.75  
 Chan, Catherine C. . . . . 33,819.47  
 Cummings, Christopher W. . . . . 36,636.40  
 Dunn, Kathleen . . . . . 39,062.64  
 Herwood, Jeffrey . . . . . 34,361.74



## SALARIES FISCAL YEAR 2002-2003

Keleher, Brendan S. ....	74,294.91
Kopacz, Barbara ....	32,663.24
Lalime, Philip ....	32,826.48
Lamarche, Jo Anne ....	51,803.02
Nguyen, Emily ....	29,513.03
Olberg, Lori ....	30,262.16
Olejar, Annie ....	33,272.75
Olson, John A. ....	8,089.73
Palmer, Susan ....	35,686.43
Poulin, Jean E. ....	36,115.33
Robinson, Gwenn ....	698.49
Schmitz, Patricia ....	52,277.25
Stewart, John K. ....	52,079.65
Tang, Linda Li. ....	43,372.15
Winchell, Gwyn A. ....	36,550.45
Wingate, Karen ....	56,958.07

## COMMUNITY & ECONOMIC DEVELOPMENT OFFICE

Ahladas, Penny. ....	46,138.83
Bergeron, Christine ....	32,979.98
Bozik, Margaret ....	42,502.18
Curtis, Neil. ....	2,471.34
Dillon, Joseph T. ....	24,491.25



Donnelly, Richard ....	34,924.25
Duffy, Neil ....	27,496.87
Gillespie, Ingrid M. ....	3,910.00
Gleason, Cara ....	38,186.71
Huff, Andrew ....	31,770.79
Juaire, Jocelyn J. ....	32,611.19
Kelley, Karen A. ....	8,746.19
Leslie, Barbara A. ....	797.12
Longe, Kathleen ....	45,808.95
Manzi, Odysseus ....	4,824.00
Merriman, Kirsten ....	36,156.43
Monte, Michael ....	68,278.60
Norton, Ellen A. ....	27,943.94
Pine, Brian T. ....	45,756.19
Purcell, Colleen K. ....	480.00
Rawlings, Todd W. ....	25,645.81
Reilly, Michael ....	15,427.79
Rosenbluth, Betsy A. ....	38,600.00
Ruzansky, Beth. ....	29,867.78
Santos, Samantha ....	13,981.64
Seifer, Bruce. ....	50,169.35
Tchume, Trisha C. ....	1,811.13
Van Vranken, Amanda W. ....	34,968.30
Warner, Caleb N. ....	40,649.17
Whalen, Elise Blake ....	1,423.50
Wilson, Bruce ....	10,580.00

## HUMAN RESOURCES

Charles, Katherine P. ....	33,694.86
Dysinger, Jean ....	32,762.53
Hamelin, Amber A. ....	405.76
Hanker, Stephanie. ....	24,859.54
Libby, Paul ....	3,892.81
Moretti, Michael V. ....	15,825.11
Parmelee, Renee ....	2,275.27
Perry, Marilynne ....	40,362.50
Snyder, Harry ....	53,862.09
Ushakova, Marina ....	36,826.25

## MARKETPLACE

Bell, Milia M. ....	34,400.97
Blais, Matthew P. ....	2,218.50
Chagnon, Wendy D. ....	8,769.75
Feltt, Lyman A. ....	20,446.27
Furlong, Emily C. ....	680.00
Gutchell, Mary A. ....	15,195.00
Hemley, Mark ....	3,155.00
Hines, Bruce A. ....	3,304.50
Kapriylov, Roman. ....	1,083.50
Lantagne, Alycia ....	1,855.00
Laughlin, David L. ....	7,077.00
Matot, Winston. ....	25,772.81
Newfield, Alexandra W. ....	1,568.00
Parks, Leonard J. ....	1,310.00
Redmond, Ronald ....	53,311.56

Rideout Jr., Patrick	30,068.41
Robinson, John W.	9,515.00
Rockwell, Carlton	350.00

**LIBRARY**

Bays, Brian D.	318.75
Benin, Sara	3,617.52
Bevins, Susan H.	35,285.23
Brown-Beckford, Patrick	1,051.10
Butler, William R.	31,152.40
Cannon, Maureen	1,383.00
Chamberlain, Douglas	25,116.03
Colburn, Lorraine M.	45,103.69
Coleburn, Robert A.	42,379.03
Collins, Amber S.	55,366.30
Coolidge, Helen J.	33,077.42
Danigelis, Anita H.	51,100.13
Demarais, Christine G.	19,889.63
Farrington, Krisie	14,339.39
Friedman, Sammie	18,253.92
Goldberg, Rebecca L.	20,632.61
Hill, Frederick G.	31,484.24
Janone, Judith H.	32,923.55
Klump, Holly	14,787.64
Lambert, Aimee R.	16,308.33
Lowell, Meda	1,424.04
Messier, Cynthia	25,918.50
Morse, Anne D.	9,034.35
Murphy, Ruth	7,332.58
Nguyen, Bay Van	11,953.34
Pham, Nga	16,219.92
Reno, Rebecca S.	5,509.55
Resnik, Robert J.	48,763.83
Shatara, Barbara	40,657.15
Thomson, Ellen M.	505.75
Ushakov, Sergei C.	4,146.00
Wright, Elizabeth	18,494.68

**MAYOR'S OFFICE**

Lawes, Faye M.	38,379.12
Mitchell, William	51,644.24

**PLANNING & ZONING**

Appleton, John A.	45,088.93
Chicoine, Lisa Marie	34,808.33
Dlubac, Heidi S.	8,446.55
Eldridge, Mark T.	61,023.23
Hewitt, Rachel A.	21,311.45
Jordan, Glynis A.	4,412.64
Lerner, Kenneth M.	54,625.14
Makuku, Owiso	40,275.22
Parrott, Kathy	29,733.43
White, David E.	47,194.39

**PUBLIC BUILDINGS**

Dhondup, Sangay T.	29,163.51
Jinpa, Dawa Tsering	19,546.02

**RETIREMENT**

Davis, Cynthia L.	46,504.95
Leonard, C. Christine	14,512.02

**AIRPORT**

Ashline, Karl R.	7,700.11
Bergeron, Randall P.	29,237.23
Bostwick, Thomas C.	5,060.25
Brosky III, Vernon J.	2,829.45
Brown, Richard	45,772.58
Campbell, Leo P.	4,273.75
Carey, Gerry	42,036.28
Catella, Michael P.	44,697.94
Duval Jr., Thomas	40,933.83
French, John C.	47,061.72
Gagne, Tamara S.	43,489.86
Garrapy, Charles	2,574.00
Garvey, Edward W.	1,719.25
Goodrich, Francis G.	4,472.28
Gross, Carl A.	41,589.49
Hamilton, John J.	71,163.22
Harding, Matthew P.	24,982.60
Hill, Gregory M.	47,324.05
Kaigle, Kevin P.	39,585.05
Kendrew, Heather	22,913.04
Laroche, Urgel E.	33,851.84
Lemieux, Paul L.	37,005.27
Lewellen, Sara E.	26,715.60
McEwing, Robert	56,082.33
Mobbs, Reginald A.	41,315.40
Paquette, Rene E.	30,999.68
Paradee, Kevin	3,857.32
Pearl, Houghton D.	2,808.00
Phillips, Charles T.	4,322.50
Planas, Alejandro	40,111.28
Quay, Kelly M.	36,863.82
Senna, Willie F.	1,596.03
Solomon, David I.	40,125.31
Stoopman, Christopher J.	5,528.39
Sweeney, Ronald W.	52,299.20
Tatro, Kirk	35,073.75
Varney, Richard C.	57,313.17
White, Richard W.	43,150.49
Wood, Douglas W.	5,690.35
Zizza, Lynn	29,620.81

**ELECTRIC DEPARTMENT**

Albarelli, Patrick J.	47,507.51
Alberry, Robert P.	70,771.16
Alexander, Paul G.	58,103.92
Archer, Marjorie C.	51,837.11



# SALARIES FISCAL YEAR 2002-2003

Ardell, Paul G. ....	40,513.75	Gladden, Raymond A. ....	42,037.44
Askew, John E. ....	68,157.66	Goodreau Jr., Wilfred J. ....	57,833.87
Audy, Byron D. ....	30,353.55	Greene, Charlene S. ....	44,570.05
Austin, Mary S. ....	32,728.76	Gregoire, Dana J. ....	49,209.12
Beauchemin, Michael A. ....	60,966.28	Gregory, Robert T. ....	47,462.36
Belisle, Lucien E. ....	55,024.28	Griffin, Mary C. ....	45,158.89
Benjamin, John P. ....	57,833.78	Grimes, Barbara L. ....	96,375.61
Bennett, Richard. ....	35,598.28	Hartleib, Horst ....	51,832.25
Bernardina, Peter C. ....	46,124.98	Hoffman, Ernest W. ....	53,826.77
Bingham, Robert L. ....	48,019.93	Holden, Christopher N. ....	50,235.28
Blanchard, Michael J. ....	45,199.33	Irving, John M. ....	77,845.80
Bouchard, Jennifer L. ....	40,569.50	Jarvis, Joann I. ....	56,363.30
Bourassa, Richard P. ....	68,157.87	Kasti, Munir K. ....	77,845.86
Bradish, Robert F. ....	60,830.82	Knapp, Soni M. ....	39,997.05
Brennan, John J. ....	58,487.06	Kropelin, William K. ....	72,145.45
Brosseau, Lucien R. ....	60,830.59	Lander, Brian K. ....	48,766.81
Brown, Christopher E. ....	39,632.48	Larned, Stephen G. ....	58,896.44
Brown, Sr., Kevin C. ....	20,239.05	Larose, Ronald L. ....	60,830.48
Brownell, Seth H. ....	42,549.14	Lavigne, David T. ....	43,192.55
Brunelle, David R. ....	60,883.33	Leach, Michael L. ....	64,389.96
Buckley, Thomas A. ....	77,846.33	Lefebvre, James J. ....	68,157.72
Burke, William R. ....	46,893.58	Leip, James D. ....	23,232.48
Burns, Christopher R. ....	68,157.82	Lemieux, Laurie D. ....	45,040.27
Cadmus, William C. ....	39,018.32	Lesnikoski, Elizabeth S. ....	43,433.55
Callnan, Brian M. ....	3,621.75	Lillis, Matthew J. ....	51,707.06
Carter, Linda L. ....	45,122.00	Link, Grace C. ....	25,851.82
Carter, Thomas E. ....	52,914.68	Lockerby, Dennis D. ....	44,980.78
Chagnon, James J. ....	58,519.64	Longe, Pamela R. ....	43,610.58
Chamberlain, Catherine J. ....	43,610.35	Loso Jr., Howard W. ....	66,273.32
Charland, Gary P. ....	48,138.36	Lunt, Christopher D. ....	45,169.44
Collins, Dennis P. ....	47,662.36	MacDonnell, David V. ....	63,664.02
Coombs, Helen C. ....	51,332.80	Magoon, Earl L. ....	3,793.58
Couillard, Richard A. ....	42,193.15	Manganiello, Ronald A. ....	29,758.24
Crowley, Patricia J. ....	57,404.86	Mashia, Darcie ....	35,668.75
Crowley, Peter R. ....	66,128.49	Mazza, Thomas J. ....	58,659.34
Cruikshank, George D. ....	67,222.62	McCormick, David G. ....	52,229.28
Daubenspeck, Sylvis I. ....	57,833.83	Miller, Robyn M. ....	39,071.29
Davis, John C. ....	4,684.63	Mitchell, Cheryl S. ....	47,117.18
Davis, William R. ....	47,654.34	Mitchell, Kevin P. ....	61,567.54
Degrasse, David R. ....	64,389.98	Morse, Justin A. ....	26,306.30
Delbeck, Mark G. ....	36,221.59	Naughton, Andrew J. ....	52,095.43
Doe, Loren A. ....	68,157.22	Nolan, Kenneth A. ....	68,557.72
Dolan, Timothy N. ....	55,067.32	Nulty, William V. ....	58,930.27
Donegan, Roger P. ....	57,833.98	Orr, Lawrence R. ....	50,700.00
Douglas, Helen L. ....	40,015.88	Paradee, Craig F. ....	51,077.14
Dudley, Dennis P. ....	63,251.13	Parent, Ronald W. ....	60,738.05
Duguay, Joseph N. ....	44,270.79	Parizo, William H. ....	51,922.74
Dutra, Sr., James F. ....	55,514.13	Pichieri, Randy G. ....	4,035.33
Enterline, Shawn P. ....	15,609.44	Quinn, Sean W. ....	29,791.01
Fleming, Donald J. ....	58,384.98	Rabidoux, Donald E. ....	51,397.14
Fletcher, Naomi L. ....	36,736.40	Rabidoux, Sylvia G. ....	51,145.21
Genau Jr., Alan F. ....	34,905.94	Raine, Michael D. ....	51,142.68
Giard, Victor R. ....	46,377.15	Rainville, Scott A. ....	57,595.85
Gibbs, Bethany L. ....	22,390.22	Richards, Patricia H. ....	72,145.24
Giroux, Michael A. ....	57,205.53	Risley, Robert J. ....	51,983.19

Rouille, Colleen M. ....	43,610.39
Rouille, Jay E. ....	69,961.10
Rowell, John E. ....	46,504.89
Ruland, Wesley G. ....	47,686.61
Ryder, Richard R. ....	63,916.96
Samal Jr., William ....	54,292.01
Santerre, Daryl J. ....	77,846.02
Sheehan, Carolyn A. ....	37,350.67
Sheehey, Joel P. ....	57,833.84
Sherry, York A. ....	47,626.45
Sorrell, Edward T. ....	41,387.66
Stergas, Richard L. ....	55,436.52
Suder, William M. ....	54,636.77
Sullivan, Mary M. ....	48,157.95
Symons, Darlene A. ....	44,161.08
Tewksbury, Cleyton ....	66,273.61
Thayer, Gregory B. ....	50,537.02
Thiels, Virginia M. ....	43,230.63
Tobi, Donald R. ....	32,790.69
Trombley, Kenneth P. ....	62,100.74
Turner, Jason W. ....	19,871.48
Turner II, Jeffry W. ....	57,447.16
Vigneau, Francis P. ....	56,647.40
Willette, Charles F. ....	80,384.35
Zeno, Alfred A. ....	50,585.51
Zwingle, Jon K. ....	60,158.15

## FIRE DEPARTMENT

Aumand, Francis X. IV ....	27,915.00
Barch, David B. ....	52,673.08
Barch, David J. ....	27,075.33
Bordeau Jr., Robert A. ....	41,795.85
Bourgeois, Bruce E. ....	51,031.17
Bourgeois, Stephen E. ....	45,988.79
Bright, Alan R. ....	44,401.45
Brown, Peter R. ....	42,788.57
Cetin, Matthew J. ....	26,644.83
Charlton, Wayne. ....	639.73
Charney, Michael J. ....	27,279.94
Collette, Aaron J. ....	46,131.19
Costello, Steven N. ....	47,704.80
Costello, Thomas M. ....	56,794.38
Crady, Scott D. ....	36,120.51
Cummings, Sara L. ....	27,259.88
Curtin, Michael E. ....	25,757.56
Dewey, Ian W. ....	34,988.77
Drouin, Brian M. ....	54,398.31
Francis II, Gary A. ....	52,569.15
Francis, Terence J. ....	61,221.30
Franzen, Christopher A. ....	26,310.81
Gale, David L. ....	50,158.84
Gariety, William T. ....	48,362.82
Gates, Thomas W. ....	38,754.04
George, Albert J. ....	60,085.90
Gilbert, Christopher H. ....	48,783.40



Grenon, Jared R. ....	41,447.57
Hendry, James W. ....	68,262.61
Hosig, Jeanne R. ....	9,163.30
Keenan, Joseph A. ....	39,777.01
Kehoe, Francis T. ....	54,924.72
Kilgore, Bruce J. ....	44,011.82
Kilpatrick, Scott M. ....	37,834.56
Lachance, Michael D. ....	44,598.96
Laforce, Todd J. ....	44,677.22
Laramie, Christopher S. ....	26,065.87
Lasker, Seth S. ....	53,481.83
Lavalette, Randy J. ....	10,627.16
Libby, Derek R. ....	41,013.90
Luedee, Philip C. ....	34,180.02
Macbeth, Aaron R. ....	26,043.14
Maher, Brian M. ....	61,412.44
Mantone, Thomas. ....	47,746.70
Marcus, John P. ....	66,048.23
Martin, Jason A. ....	2,866.75
McNamara, William J. ....	41,160.34
McNulty, William J. ....	34,509.35
Middleton, Thomas A. ....	60,383.45
Moody, Scott E. ....	68,363.69



## SALARIES FISCAL YEAR 2002-2003

Moquin, Jason B. ....	43,503.85
Mulac, Dieter D. ....	41,884.06
Mullin, Robert P. ....	56,266.78
Murphy, Patrick J. ....	39,461.14
Nolan, Kevin A. ....	40,402.28
O'Brien, Benjamin R. ....	28,307.85
O'Neil, Michael E. ....	67,880.28
Perry, Ellen L. ....	43,390.61
Plante, Robert J. ....	45,157.71
Ploof, Sean S. ....	35,389.05
Preston, John L. ....	41,718.88
Reardon, Christopher J. ....	38,669.45
Reuschel, David M. ....	47,370.24
Richard, Michael A. ....	62,468.23
Roberts, David J. ....	46,038.72
Rousseau, Donald J. ....	39,861.12
Sears, William O. ....	44,981.06
Sicard, Tobey A. ....	40,384.31
Simays, Barry J. ....	44,391.23
Slater, Robert L. ....	17,965.24
Spiller, Leroy N. ....	49,920.26
Sullivan, Christopher G. ....	17,386.94
Trombley, Matthew D. ....	37,803.98
Vachereau, Kenneth P. ....	41,641.57
Valyou, Jamie L. ....	38,950.01
Veronneau, Lise E. ....	3,991.81
Walsh, Peter G. ....	55,676.09
Webster, Edwin W. ....	38,711.70
Whitehouse, James P. ....	56,021.14
Whitehouse, John T. ....	47,523.10
Williams, Kevin J. ....	56,907.27
Wilson, Dennis E. ....	27,736.97
Wood, Russell. ....	27,307.07
Woodman, James M. ....	73,537.05

## HOUSING AUTHORITY

Alexander, John ....	17,826.37
Bailey, Arthur. ....	1,134.75
Barrett, Christopher. ....	50,263.55
Baughn, Troy ....	8,662.51
Bean, Jennie-Lynn ....	25,661.06
Bell, Leslie ....	36,363.49
Benoit, Brian ....	6,473.25
Boisselle, Tricia. ....	34,974.08
Bouchard, Chad. ....	1,120.00
Boucher, Maya ....	4,195.07
Braun, Ronald. ....	20,953.93
Buckley, Doug. ....	340.00
Cameron, Deanna ....	22,991.52
Carden, Rosemary ....	30,348.57
Carpenter, Nicole. ....	27,478.67
Carrassi, Dominic ....	360.75
Chicoine, Mark ....	251.56
Connors, Sandra ....	23,548.15
Desautels, Richard. ....	5,661.00



Dettman, Paul. ....	70,476.47
Dillon, Leah ....	26,206.66
Donovan, Claudia ....	47,067.81
Dusharm, Joshua. ....	29,783.55
Hedelund, Linda ....	24,123.88
Foust, Lisa ....	34,437.13
Fowler, Thomas. ....	20,812.68
Freed, Rhonda ....	36,069.29
Gimino, Andy ....	659.61
Hart, Erika ....	23,367.46
James, Allyn. ....	8,396.77
James, Terrance ....	636.88
Jenkins, Gaile. ....	25,507.37
Jipner, Vaughn ....	31,236.43
Jones, Catherine ....	79.69
Kane, Walter. ....	3,372.15
Krebsner, Mary ....	2,230.00
LaBombard, Anne ....	44,657.13
LaFoe, Kenneth. ....	3,923.44
Lamay, Edward ....	7,910.18
Langston, Kelly. ....	1,120.00
Laquerre, Joseph. ....	19,116.50
Lefebvre, Donald. ....	2,527.50

# SALARIES FISCAL YEAR 2002-2003

Loney, Jay	1,201.75
Lovejoy, Cara	47,744.31
MacDonald, John	52,553.29
MacLeod, David	1,800.00
McCaffrey, Deborah	34,035.07
McGonagle, Lisa	30,187.76
McNaull, Colin	25,468.33
Metcalf, Jeff	31,048.16
Mooney, Larry	31,686.60
Mundell, Todd	1,800.00
Olson, John	5,255.00
Peck, Lisa	3,890.00
Pelis, Joseph	989.08
Perry IV, John	36,895.44
Pezeshki, Philip	16,942.13
Ravey, Kyle	625.00
Steele, Paula	600.00
Sutton, Lee	1,031.50
Taylor, Andrew	33,993.45
Van Gieson, Robert	33,597.25
Vaupel, Emily	32,110.10
Wasilewski, Albert	34,458.80
Wasilewski, Estrella	27,174.09
Weisser, Craig	365.69
Wyman, Sarah	119.00

## PARKS & RECREATION AND CEMETERY

Agnew, William M.	33,491.05
Antonellini, Mario	1,600.00
Asselin, Lisa	2,696.00
Aube, Eugene M	34,922.33
Austin, Tyler A.	2,033.80
Avenia-Tapper, Benjamin R.	1,135.00
Bachand, Steven	30,816.55
Backman, David W.	491.75
Bailey, Richard V.	25,466.63
Barber, Tab	19,742.67
Barker, Katherine	1,216.19
Barnes, Thomas D	1,881.75
Barrett, Christopher M.	522.00
Barrett, Robert J.	32,847.06
Beaudry, Christopher L.	36,416.81
Blackwell, Brad	2,548.75
Bove, Nancy	40,832.94
Boyce, Shaun	5,075.80
Brady, Patrick	1,440.00
Brice, Nicholas	448.00
Broderick, Damon A.	4,096.00
Cabral, Emily	832.88
Cahill, Dan	1,659.50
Cameron, Taylor	710.00
Canavan, Patrick R	753.00
Capobianco, Joseph	665.00
Carleton, Victoria	6,747.25

Carter, Susan	32,098.39
Carter, Sarah A	32,234.77
Cate, Adam	43,474.49
Charboneau, Kimberly S.	494.88
Charboneau, David E.	49,377.47
Clavelle, Luke	822.50
Connolly, Timothy D.	2,536.80
Conterbury, Morgan	397.75
Costello, Cory B	3,215.00
Coven, Lisa R.	6,802.25
Crow, William	2,283.40
Crumrine, Justin	5,674.00
Curley, John W.	416.25
Curry, Daniel	3,150.00
Dani, Jennifer	1,996.00
Dauphin, Kylee	1,988.08
Dean, Anne	624.75
Dearnley, Nicholas	1,088.00
Debargue, Stephanie	712.00
Demarais, Art	19,021.95
Demasi, Fran A.	1,100.00
Derry, Eric	3,293.00
Devino, Geoff	403.13
Devlin, John M.	31,334.05
Devrow, Dillon K.	400.00
Dizzia, Ellen	6,959.50
Doherty, Christopher J.	1,582.50
Dumont, Mary	348.00
Eastman, Stacy	2,843.40
Egizi, Anthony	1,470.00
Eichorn, Michael	1,233.75
Eley, Mark C	2,117.70
Elrick, Sharie L.	425.00
Ewalt, Devon	320.00
Falkenbush, Richard A.	880.00
Ferland, Christopher	1,320.00
Frank, Jason J.	4,826.40
Gaboriault, Kecia	1,408.50
Gamblin, Donald	1,180.00
Gebren-McLean, Maggie	697.50
Gendron, Henry	7,060.00
Gile, Martha	31,412.94
Gillian, Daniel	3,005.00
Godin, Jonathan	1,363.31
Golding, Jennifer C.	2,632.50
Gratton, Yancey	4,769.75
Greene, Michael R.	5,332.95
Greenough, Todd L.	44,114.34
Griffin, Nathan	3,632.50
Grinnell, John	4,385.20
Gross, Wayne E.	64,820.84
Guilmette, Jeffrey D.	2,308.00
Harding, Martha J.	1,656.75
Harrison, Ripley	400.00
Harvey, William	335.00





## SALARIES FISCAL YEAR 2002-2003

Harvey, Terrence	435.00	Mount, Richard F.	4,675.35
Haskell, John	1,944.00	Mozeika, Abrie	1,202.00
Hickey, Jolie	2,424.00	Murdough, Casey M.	1,567.50
Hoag, Charles H.	6,487.50	Nesbit, Marissa	2,140.00
Hodgetts, Louis J.	8,927.60	Newman, Sophie	735.00
Holen, Steve D	16,043.33	Noonan, Andrew J.	35,042.93
Hornick, Martin E	45,889.79	Normand, Gina	756.00
Hubbell, Richard	560.00	O'Brien, Thomas P.	1,210.00
Hubbell, Nicholas	2,759.75	Olio, Dottie	2,025.50
Hudspeth, Bonnie	948.50	Pacy, Benjamin W	54,991.92
Hunt, Richard L.	13,034.20	Paley, Andrew	4,288.75
Iseemann, Libby	1,701.00	Palmer, Sarah	2,507.75
Januseczyk, Jakub	6,050.00	Parcella, Lisa	2,481.76
Jefferys, Peter S.	4,725.93	Parent, Jonathan R.	44,376.78
Jennings, Sarah R.	10,554.00	Peabody, Jessica	2,685.25
Johnson, Emily C	2,051.00	Pelton, Adrienne	2,804.75
Keefe, Ryan	1,520.00	Peterson, Robert J.	22,218.50
Kent, Jeremy D	320.00	Phillips, Erin	305.00
Killian, Katie J	1,568.50	Poulin, Zachary	1,555.50
Kirk, Erica	1,345.28	Procopio, Mary A.	17,811.75
Kirk, Wilhelmenia	1,913.98	Putzier, Joanne	34,067.34
Knauer, Charlotte M.	337.50	Rasch, William	37,471.85
Knauer, Kathleen	20,040.90	Reid, Christopher N.	366.00
Lafferty, Colleen	320.00	Reid, Michelle	4,478.90
Lafferty, Michael	328.00	Rogers, Garreth M.	37,623.32
Lapointe, Robert D	39,656.10	Rosenberg, Chase	1,909.50
Lashua, Trevor	20,379.00	Ross, Evan R.	1,461.25
Lavigne, Charles R.	36,445.52	Ryan, Meagan	620.00
Leclair, Mae L.	39,647.97	Sample, Kema J.	5,387.50
Lecompte, Evan	308.00	Shedd, Jeffrey	36,366.20
Lessor, Stacey	1,029.25	Skorstad, Terry	1,650.00
Letzelter, Allen R.	32,021.84	Smith, Scott	2,053.13
Leugers, Margaret M	56,134.70	Smith, Soren J.	7,082.63
Lippe, Justin	37,041.93	Smoak, Elizabeth	9,369.00
Loyer, Darlene M.	32,650.86	Snarr, Richard H.	10,736.00
Lyon-Gustafson, Tricia	450.00	Snow, Ritchie D.	36,174.07
MacDonald, Julie R.	4,801.25	Spear, Taylor	1,895.01
Mack, Katherine	1,358.00	Spinner, Warren L.	46,916.20
Manning, Francis	6,089.38	Stephany, Nicholas L.	2,182.20
Many, Eric	1,260.00	Stoga, Drew	1,974.00
Mason, Yvette J.	31,345.13	Strasfeld, Cynthia	1,184.00
Maxfield, Andrew L.	960.00	Strouse, William G.	3,194.10
McAllister, Richard B.	3,585.00	Switz, Gregory	594.00
McDonald, Jonathan	2,011.50	Talcott, Tabitha L.	3,087.00
McDonough, Sean M.	13,166.75	Talcott, Florence M.	8,805.15
McGrath, Bobbi-Jean	4,897.50	Therault, Amber	1,325.50
McKenzie, Sean	698.25	Thomassian, Sharon	1,600.00
McLernon, Christopher H.	2,627.50	Timpone, Angela M.	324.00
Meilleur, Norman	300.00	Treiber, Holly	5,763.00
Mercia, Rachel	1,929.95	Tucker, Lee A.	3,944.58
Mitchell, David	2,598.75	Tulkop, Lisa	2,684.07
Moody, Alex	1,287.50	Vandegriek, Ben	3,607.20
Moore, Andrew	3,140.00	Vanderhoof, Ray	1,737.00
Moreau, Erin E.	5,904.30	Wade, Anne S.	650.00
Mott, Travis	3,496.00	Wallace, Michael	1,489.50

## SALARIES FISCAL YEAR 2002-2003

Walsh, Michael	2,311.88
Walton, Adrian	3,486.00
Weaver, Timothy	2,674.00
Weravetz, James G.	7,817.25
Whalen, Jaime	1,755.00
Whalen, Ryan	5,371.25
Whalen, Robert L	57,510.80
Wildes, Diane L.	4,264.00
Winiarski, Steven C.	940.00
Witalec, Geri-Lyn	2,282.50
Wrobel, John J.	1,080.00
Yates, Jean D.	2,160.00
Young, Melissa N.	18,825.12
Yurco, Benjamin B.	1,365.00

### PENSIONS PAID

Aiken, Everest	10,734.36
Albarelli, Joseph S.	14,127.05
Alberry, Leo	29,394.41
Amour, Lucille	4,015.38
Antilla, John	18,434.03
Ashley, Theodore	13,564.56
Ashline, Karl	12,753.81
Austin, F. Lee	887.58
Avery, Amy	11,007.02
Baker, Alan	29,488.44
Baker, Harold	20,804.10
Baker, Sidney	9,093.16
Baker, Suzanne	7,579.80
Barbeau, Candance	6,916.20
Barney, Caroline	1,119.12
Barra, Robert S.	12,493.26
Bartlett, Robert	16,806.36
Batchelder, Margaret	343.08
Baxter, Lillian	4,769.88
Bean, David	27,258.42
Beaudoin, Claire	14,648.46
Beaudoin, Wilfred J.	8,196.66
Beaulieu, Richard E.	32,976.18
Beauvais, Richard	23,656.26
Begnoche, Patricia	11,989.56
Benard Jr., Joseph	39,805.08
Benoit, Leon	8,947.35
Berryman, John	24,958.74
Besette, Carl W.	6,769.68
Besette, Richard	6,956.40
Beynnon, Loretta	9,464.28
Billings, James	7,339.16
Blondin, Frederick	5,085.60
Blow, Armand	5,517.42
Blow, Raymond	8,865.54
Bogue, Nelson W.	9,331.91
Boivin, Alice	4,641.66
Booher, Robert	29,227.80
Bouchard, Edward	26,331.12

Boucher, Alcide	51,661.32
Bourgeois, Armand J.	19,638.60
Bousquet, Laura	8,498.88
Brigham, James O.	12,762.30
Brodeur, Rene	21,288.84
Brooks, Chester	4,846.92
Brousseau, Mederick	3,265.68
Brown, Donald	2,178.12
Brown, Frederick	11,179.08
Brown, Thelma K.	6,994.10
Brunell, Chester A.	15,109.83
Brunell, Laurette	3,299.58
Brunelle, D.J. Lorraine	7,979.64
Burbo, Helen	2,344.08
Burke, Mary Jane	1,357.08
Burns, Everett	36,857.64
Bush, Kenneth J.	23,764.98
Button, Glendon	33,596.10
Campbell, Mary A.	41,195.88
Cannon, Thomas A.	17,156.88
Carey, Gary	23,380.50
Carey, V. Elizabeth	9,233.16
Carpenter, Eleanor	5,703.00
Carr, Thomas R.	15,843.66
Carter, John	36,507.72
Carty, Evelyn J.	9,126.36
Cavanaugh, James	31,211.82
Cemel, Edith	2,944.80
Chagnon, Chester N.	8,854.37
Chagnon, Roy	8,317.56
Chandler, Howard	13,680.77
Charboneau, Ernest	14,578.86





Charbonneau, Rheal	15,673.14
Cherrier, Reginald W.	3,914.94
Citorik, Paul D.	17,478.42
Clark, Marjorie F.	6,610.91
Clark, Timothy	28,571.52
Colaceci, Andrew	13,172.58
Colvin, Frederick	26,567.06
Comstock, Jacqueline	10,429.98
Connolly, Helen	8,638.20
Contois, Dayton	63,416.76
Contois, George C.	11,187.12
Cota, Joseph	12,143.64
Crady, Lyndon	13,546.62
Critchlow, Thomas	43,063.80
Crosby, Paul A.	25,190.52
Cross, Hazen	15,465.18
Cross, Robert	11,496.60
Cross, Theresa	1,377.66
Curti, Olivio	6,625.92
Curtis, Arona	714.60
Curtis, Arthur L.	21,235.44
Daley, Carol	4,448.28
Davis, Nancy	9,131.52
Deale, William	670.14
DeForge, Arlene	15,775.20
Demag, David E.	28,873.32
Demeo, Martha M.	1,567.02

Desany, Marguerite	11,001.36
Desautels, David	31,508.64
Desautels, Richard	31,948.14
DeSpirito, Fred	47,202.24
Devino, Russell	15,138.72
Dickinson, L. Thomas	23,678.25
Dion, Edward	11,630.15
Dion, Richard E.	4,531.38
Dion, Valerie R.	32,390.70
Dowen, Kendall	9,282.00
Drake, Lawrence	540.24
Dufault, Wilrose	26,402.34
Dumas, Lawrence	10,997.52
Duncan, Susan	3,372.66
Dusten, Joanne	17,911.86
Duval, Beverly	3,622.56
Ely, David	35,275.26
Evans, Lynn	29,743.56
Ewins, Regine	6,945.42
Fales, Lawrence	2,156.82
Ferrier, Theresa	406.62
Flanagan, Jane	1,791.18
Fleury, John B.	4,630.32
Fontaine, Gerard J.	9,502.43
Fontaine, Lawrence	997.44
Fortier, Lyndon	12,395.40
Fortin, Robert F.	12,987.34
Francis Sr., Gary	38,532.24
Frazier, Gary	13,547.94
Frazier, Gregory	3,740.94
Freeman, Albert H.	2,094.90
Fritz, Carol	9,514.56
Gambero, Janice	820.62
Garrow, Richard	30,064.50
Gauthier, Paul E.	10,946.34
Gelinas, Linda	2,358.90
Gilbert, Gordon	33,327.96
Giroux, Michael J.	14,392.44
Gokey Jr., Stanley O.	23,043.12
Gokey Jr., George	39,387.12
Gomez, Ramon	11,089.38
Gould, Nathaniel	3,151.38
Goyette, William	3,046.68
Graham, Foster J.	16,748.94
Grant, Benjamin	31,554.30
Greenwood, Clarence	8,638.68
Grogan, Pauline	5,425.44
Guyette, Charles J.	16,651.68
Haigis, Joanne	1,059.36
Haire, David	18,367.60
Hamilton, Frieda I.	17,139.60
Harrington, Darwin	3,916.02
Harris Jr., Walter	32,479.44
Haskins, Cedric	3,654.18
Hayes, James E.	15,924.12

# SALARIES FISCAL YEAR 2002-2003

Hill, Robert K. . . . .	20,962.62	Libby, Paul . . . . .	23,914.22
Hill Jr., Elbur R. . . . .	14,680.32	Liberty, Wayne T. . . . .	24,984.12
Hobart, William. . . . .	4,348.38	Limoge, Carol . . . . .	8,790.72
Hodgdon, Carolyn H. . . . .	3,191.10	Limoge, Richard . . . . .	2,015.40
Hoisington, Michigan. . . . .	9,644.82	Longe, Rosaire . . . . .	899.28
Holbrook, Elizabeth. . . . .	1,590.06	Lord, Jean . . . . .	7,484.04
Hood, Beatrice S. . . . .	7,953.54	Lorraine, Rita . . . . .	9,473.31
Hunt, Timothy . . . . .	31,434.06	Loso, Bernard . . . . .	33,351.24
Irish, John. . . . .	34,252.56	Lovejoy, Janice . . . . .	13,022.22
Janes, Patricia . . . . .	3,814.08	Lovejoy, Patrick . . . . .	19,556.88
Josinsky, George . . . . .	9,101.74	Lovejoy, Vernon . . . . .	16,529.76
Kaigle, Leonard J. . . . .	11,262.72	Lutsky, Selma . . . . .	21,508.56
Kapica, Sherriline . . . . .	3,515.31	Magoon, Earl . . . . .	19,642.80
Katon, Paula. . . . .	7,602.00	Major, Mary Jane. . . . .	7,855.08
Kaufman, Edward L. . . . .	15,708.35	Marrier, James . . . . .	23,731.26
Kelly, Charles . . . . .	10,453.32	Martelle, Celse . . . . .	5,473.62
Kimball, Edward . . . . .	36,757.68	Martin Jr., Elmer . . . . .	11,635.56
King, John J. . . . .	26,436.00	Maynard, Jeannette. . . . .	12,652.02
King, Robert E. . . . .	8,722.86	Maynard, Paul I. . . . .	4,468.86
Kirby, Donald . . . . .	14,384.22	Mazza, Frank . . . . .	15,453.30
Kirby, Mary L. . . . .	1,183.56	McDowell, Barbara . . . . .	11,128.80
Kivela, Casey . . . . .	9,480.24	McGrath, Patrick . . . . .	10,668.00
Klein, William . . . . .	4,328.10	McManamon, Patrick . . . . .	24,124.68
LaBarge, Randall . . . . .	24,880.08	Medlar Jr., Marcus I. . . . .	6,616.38
LaBelle Jr., Clement. . . . .	38,815.80	Menard, Edward . . . . .	3,633.54
LaBombard, Charles. . . . .	22,583.94	Mercier, Jacqueline . . . . .	17,136.48
Ladue, Eva . . . . .	1,059.36	Mercier, Phyllis . . . . .	2,452.02
LaJoice, Starr . . . . .	11,568.17	Merriman, Bernard . . . . .	18,719.42
LaMothe, Prosper L. . . . .	7,965.85	Milisci, Pearl. . . . .	6,078.97
LaPointe, Georgette. . . . .	5,455.92	Mischik, Helen . . . . .	6,667.63
LaRocque, Earl . . . . .	2,491.62	Modica, David. . . . .	33,451.68
LaRocque, Ralph . . . . .	1,169.10	Moon, Emily . . . . .	11,465.04
Lathrop, Lawrence. . . . .	7,771.44	Morcombe, Harold C. . . . .	13,505.82
Lavalette, Randy. . . . .	31,362.81	Morin, Roland A. . . . .	17,684.88
Lavallee, Roger . . . . .	6,809.88	Morse, Claire M. . . . .	9,937.56
Lavalley, Donald . . . . .	30,188.28	Muir, Beverly . . . . .	4,969.86
Lavalley, Harry A. . . . .	11,606.16	Muir Jr., Harry J. . . . .	11,499.36
Lavalley, Judith . . . . .	1,208.28	Muller, James . . . . .	30,500.40
LaValley, Margaret. . . . .	9,561.96	Mullins Jr., James . . . . .	88.81
Lavery, Michael. . . . .	11,089.68	Nienstedt, Betty . . . . .	6,370.32
Laware, William. . . . .	35,324.88	Nikel, Lacaze . . . . .	26,750.82
LeBlanc, Joseph D. . . . .	23,338.14	Nolan, Ruth . . . . .	2,536.62
LeBlanc, Robert. . . . .	16,267.12	Norton, Jacqueline . . . . .	4,947.54
Ledoux, Patricia . . . . .	7,751.02	Oliver, M. Alice . . . . .	5,178.18
Ledoux, Robert . . . . .	21,420.78	Ouellette, Renaud J. . . . .	8,445.72
Lefebvre, Allan M. . . . .	1,829.58	Papin, Edward C. . . . .	6,018.42
Lefebvre, Bernard . . . . .	5,737.02	Patnode, Robert . . . . .	51,998.88
Lefebvre, Doris . . . . .	13,727.88	Pecor, Kenneth N. . . . .	18,229.56
Lefebvre, James . . . . .	16,321.64	Pepin, Jeannette. . . . .	4,879.02
Lefebvre, Roland . . . . .	9,380.10	Perron, Brenda . . . . .	12,618.12
Leggett, Arnold L. . . . .	12,172.32	Phillips, Robert. . . . .	1,016.10
Lemieux, Richard . . . . .	13,657.62	Pinan, Paul. . . . .	30,315.96
Lemieux, POA for Robert L. . . . .	18,404.94	Plantier, Thomas A. . . . .	5,035.26
Levee, Helen. . . . .	5,673.18	Poquette, Elizabeth . . . . .	22,722.45
Lewis, Jennie Mae. . . . .	6,611.10	Poulin, Margaret . . . . .	7,850.16



# SALARIES FISCAL YEAR 2002-2003

Poulin, Ronald A. . . . . 12,540.18  
 Pratt, Martina. . . . . 4,752.18  
 Proulx, Edward . . . . . 19,141.98  
 Provost, Francis . . . . . 10,622.88  
 Provost, Larry. . . . . 19,230.00  
 Racine, Albert. . . . . 4,197.06  
 Racine, Bruce . . . . . 27,028.80  
 Racine, Patti. . . . . 15,049.92  
 Regan, Constance . . . . . 873.30  
 Reno, Rebecca. . . . . 8,321.62  
 Reno, Ronald . . . . . 34,702.56  
 Robear, Theresa. . . . . 8,388.30  
 Rogers, Michael. . . . . 35,545.56  
 Rowden, Richard . . . . . 31,962.48  
 Russell, Elizabeth . . . . . 3,980.16  
 Russell, Marjorie . . . . . 6,373.62  
 Rutledge, Margaret . . . . . 5,016.66  
 Ryan, Francis J. . . . . 3,368.46  
 Ryan, George . . . . . 15,801.20  
 Sarabia, Manuel . . . . . 10,034.04  
 Schmidt, Thomas. . . . . 2,342.28  
 Scott, James. . . . . 43,668.00  
 Scott, Marjorie . . . . . 21,243.24  
 Scully, Kevin . . . . . 46,405.32  
 Seaman, Raymond E. . . . . 836.88  
 Searles, Frances T. . . . . 8,929.20  
 Shangraw, Burton . . . . . 16,396.50  
 Sheehan, Vivian . . . . . 6,397.68  
 Shepard, Gary. . . . . 13,081.20  
 Shepard, Lyle M. . . . . 8,086.59  
 Sherwood, Stanley. . . . . 13,027.26  
 Sicard, Michael . . . . . 43,852.44  
 Simays, Marie A. . . . . 8,185.32  
 Siple, Stanley . . . . . 34,684.32  
 Snow, Kathy A. . . . . 6,782.28  
 Snow, Larry . . . . . 22,595.16  
 Sonnick, John . . . . . 48,568.20  
 Soutiere Jr., Lawrence . . . . . 31,637.52  
 Spernak, Mitchael . . . . . 9,872.28  
 St. Amour, Joseph. . . . . 10,935.24  
 Stearns, Clara . . . . . 305.36  
 Stebbins, Everett. . . . . 9,918.36  
 Stoll, Robert. . . . . 17,332.50  
 Stowell, David. . . . . 30,625.00  
 Strong, Edward . . . . . 25,385.28  
 Sweeney, Joan . . . . . 4,896.00  
 Thompson, Gloria . . . . . 3,439.56  
 Tichonuk, John. . . . . 5,632.44  
 Tipson, Marguerite . . . . . 5,867.10  
 Titus, Anita . . . . . 4,555.08  
 Towne, O. Elizabeth . . . . . 16,121.40  
 Trepanier, Paul E. . . . . 9,116.48  
 Trombley, Richard C. . . . . 22,900.26  
 Trudo, Brian . . . . . 27,012.96

Tully, Patrick J. . . . . 18,377.82  
 Van Gieson, Linda . . . . . 166.08  
 Verner, Beatrice . . . . . 9,089.46  
 Veronneau, Donald D. . . . . 13,523.22  
 Vidurek, Stephen . . . . . 52,560.36  
 Viens, Raymond . . . . . 2,448.90  
 Vincent Jr., John . . . . . 42,092.76  
 Vogel, Barbara G. . . . . 2,727.30  
 Voorheis, Patrick . . . . . 35,708.40  
 Wagner, Frank. . . . . 10,775.88  
 Wagner, Henry J. . . . . 4,338.60  
 Walker, Robert . . . . . 1,230.48  
 Warner, Ray F. . . . . 1,376.64  
 Waterman, Margie B.M. . . . . 729.84  
 Weatherwax, Andy . . . . . 3,072.36  
 Weed, Barbara. . . . . 942.48  
 Welsh, Leland . . . . . 25,286.16  
 West, Kasandra . . . . . 5,918.76  
 Westcott, Ethel C. . . . . 3,556.08  
 Whalen, Cecile L. . . . . 4,263.06  
 White, Dewey . . . . . 10,632.00  
 White, Doris . . . . . 5,853.78  
 Williams, Dale . . . . . 9,270.54  
 Winterbottom, Benjamin . . . . . 12,664.80  
 Wolfe, William . . . . . 16,371.22  
 Workman, Bette . . . . . 349.56  
 Wright, William. . . . . 17,652.12  
 Young, Robert. . . . . 23,432.40

## POLICE DEPARTMENT

Ahearn, Michael E. . . . . 32,414.80  
 Ahonen, Timothy W. . . . . 39,848.39  
 Allen, Lynda S. . . . . 47,661.23  
 Alting, Christopher . . . . . 8,108.74  
 Avery, Amy C. . . . . 8,431.96  
 Barbeau, Brandi J . . . . . 45,962.22  
 Barron, Michael S. . . . . 47,032.94  
 Baur, Robert G. . . . . 55,618.93  
 Bean, Bonnie M. . . . . 51,859.41  
 Bean, Christopher C. . . . . 2,528.73  
 Bean, David A. . . . . 7,460.33  
 Beaudoin, Nina M. . . . . 19,335.54  
 Beck, Bonnie A. . . . . 42,949.07  
 Bishop, Michael J. . . . . 3,830.50  
 Blake, Shannon B. . . . . 33,833.56  
 Bluto, Jassen L. . . . . 39,927.99  
 Booker, Elton L. . . . . 1,840.50  
 Bottino, Peter C. . . . . 2,661.00  
 Bovat, Bruce D. . . . . 53,203.58  
 Brady, Daniel P. . . . . 13,103.13  
 Brett, Andrea L. . . . . 3,316.11  
 Brigham, James O. . . . . 57,423.35  
 Brislin, William W. . . . . 49,101.43  
 Brodeur, Dominic A. . . . . 56,718.73  
 Brownlowe, Christopher . . . . . 44,798.80

Burbo, Kimberly N. . . . .	46,776.21
Burke, Shawn P. . . . .	53,640.30
Burns, Everett P. . . . .	31,220.80
Cain, Catherine A. . . . .	28,783.35
Carlson, Kristian G. . . . .	52,327.59
Champine, Joseph L. . . . .	50,540.62
Chapman, Peter J. . . . .	57,059.08
Charland, Tim F. . . . .	60,721.81
Chase, Jamie K. . . . .	38,413.34
Clements, David M. . . . .	44,917.20
Clymer, Jane L. . . . .	28,048.31
Colgan, Shawn D. . . . .	25,579.86
Couture, Justin W. . . . .	43,269.18
Cyr, Arthur D. . . . .	46,981.85
Davidson, Scott A. . . . .	57,380.18
Decker, Walter C. . . . .	58,428.87
Dier, Kenneth P. . . . .	47,604.63
DiFranco, Brian C. . . . .	46,484.06
Dixon, Stephen A. . . . .	53,649.95
Doherty, Daniel C. . . . .	50,493.59
Duffy, Dennis J. . . . .	48,938.06
Dumas, Margarite A. . . . .	37,056.87
Dumas, Steven L. . . . .	44,138.23
Edwards, Kimberly A. . . . .	42,196.02
Elovirta, Cheryl. . . . .	12,311.00
Ennis, Alana M. . . . .	89,175.38
Everett, Derek E. . . . .	45,837.38
Everett, Jennifer R. . . . .	2,125.94
Fabiani, Paul B. . . . .	45,313.54
Federico, John M. . . . .	55,391.19
Fitzgibbons, William . . . . .	26,923.86
Fletcher, Naomi L. . . . .	17,727.58
Frisbie, Andrew J. . . . .	13,109.57
Garrett, Diane K. . . . .	39,180.25
Garrow, Matthew D. . . . .	2,916.00
Gilligan, Daniel J. . . . .	34,857.82
Gilman, Shirley M. . . . .	37,959.99
Glynn, Paul R. . . . .	64,670.23
Gowans, Daniel . . . . .	45,401.99
Gravel, Shane A. . . . .	6,920.14
Green, Timothy D. . . . .	54,224.43
Greenough, Theresa J. . . . .	43,946.58
Gross, Eric R. . . . .	45,507.06
Hackley, Jane R. . . . .	31,954.36
Hadwen, Brooke A. . . . .	32,074.32
Hardy, Sterling W. . . . .	54,594.54
Harvey, Jodi L. . . . .	32,427.17
Hayes, Jean M. . . . .	1,822.50
Haynes, Robert S. . . . .	55,293.57
Hazen, James E. . . . .	42,774.65
Heath, Michael T. . . . .	7,013.18
Helrich, Emmet B. . . . .	70,347.15
Hemond, Michael G. . . . .	51,218.06
Higbee, Andi L. . . . .	68,875.02
Hillis, Judy M. . . . .	52,895.03



Hines, Michael H. . . . .	22,870.91
Hunt, Christian. . . . .	50,066.05
Huntley, Julie C. . . . .	26,471.86
Jaentschke, Howard F. . . . .	22,504.51
Jordick, Michael T. . . . .	46,613.90
Kennedy, Keith. . . . .	62,303.37
King, John J. . . . .	43,509.36
Kruger, Mark A. . . . .	42,466.70
LaBrecque, Wade A. . . . .	48,467.16
Lambert, Adam W. . . . .	46,390.94
Lane, Holly J. . . . .	36,327.45
Latulippe, Steven J. . . . .	28,931.45
Lawler, Rachel M. . . . .	1,741.36
Lawson, Jason A. . . . .	48,943.84
Lesh, Christine N. . . . .	840.00
Lewis, Richard S. . . . .	38,796.23
Lilja, Donald R. . . . .	67,620.79
Lizotte, Michael M. . . . .	32,421.42
Long, Richard P. . . . .	69,289.86
Lopes, Raymond R. . . . .	43,847.62
Lorrain, Christy L. . . . .	39,959.55
Loso, Bernard A. . . . .	29,967.20
Luong, Kevin P. . . . .	4,890.13
Lynch, Christopher W. . . . .	50,314.36
Majeski, Stephen M. . . . .	1,629.00
Mangan, Christopher M. . . . .	1,527.75
Marceau, Brenda L. . . . .	28,319.90
Martin-Lewis, John C. . . . .	56,917.42
Martin, Trent S. . . . .	44,625.41
Martinez, Angie M. . . . .	31,960.87
McAllister, Mary A. . . . .	31,853.59
McManamon, Patrick J. . . . .	1,278.00
Mease, Debra A. . . . .	15,709.23
Medic, Armina . . . . .	30,496.55
Meehan, Susan A. . . . .	31,611.49
Merchand, Daniel R. . . . .	48,332.44
Morin, Louise E. . . . .	404.70



# SALARIES FISCAL YEAR 2002-2003

Morris, Michael M. ....	43,110.61
Morrison, Jennifer L. ....	52,758.73
Muller, James ....	35,586.14
Mullins, James F. ....	54,383.14
Nadeau, Christopher ....	44,818.65
Nails, Aljaray ....	56,286.05
Nash, Thomas J. ....	47,571.77
Nokes, Jason R. ....	40,351.61
Parzych, Robert A. ....	30,559.05
Pelletier, Virginia ....	44,233.25
Perry, Matthew K. ....	5,263.12
Petralia, Paul J. ....	50,121.69
Pezzulo, Laura S. ....	44,736.74
Porter, Jason E. ....	1,620.00
Prive, Tonya L. ....	764.00
Provost, Beulah M. ....	37,084.41
Puro, Mary E. ....	20,673.70
Radford, Thomas J. ....	55,234.13
Ragsdale, Heather D. ....	4,128.75
Reid, Philip J. ....	7,710.25
Robinson, Clifford A. ....	61,787.82
Rodgers, Melanie D. ....	394.14
Rotondo, Christine M. ....	33,258.73
Rousseau, Donald J. ....	914.02
Rowden, Richard S. ....	3,629.00
Savage, Wayne L. ....	3,671.22
Schirling, Michael E. ....	67,686.15
Scibek, David W. ....	45,552.19
Shakuro, Eugene L. ....	30,681.31
Simays, Barry J. ....	7,079.66
Simpson, Michael W. ....	53,323.19
Sky, Natasha. ....	10,599.29
Slater, Robert L. ....	1,434.88
Small, Philip W. ....	35,830.45
St. Amour, Frank. ....	31,032.74
Stubbing, Kathleen P. ....	67,572.90
Sullivan, Matthew O. ....	55,712.23
Taylor, Lance R. ....	57,695.07
Thayer, Deborah G. ....	13,849.93
Thayer, Lee R. ....	4,450.50
Thibault, Ethan A. ....	29,981.26
Tisdell, Kenneth G. ....	48,126.55
Toof, Shawn A. ....	65,562.42
Tremblay, Thomas R. ....	61,248.90
Trieb, James T. ....	7,138.72
Trombley, Bradley A. ....	43,345.20
Veronneau, Lise M. ....	50,157.24
Veronneau, Nancy K. ....	40,893.06
Vincent, Daniel R. ....	54,658.00
Voity, Michael T. ....	30,910.23
Walker, Elizabeth M. ....	12,501.47
Ward, William M. ....	54,424.28
Wark, Stephen J. ....	58,175.83
Warren, Michael D. ....	41,909.64
Whitehouse, John T. ....	19,114.57

Wiley, Jeffrey A. ....	37,559.33
Wolfe, William J. ....	8,803.74
Wright, Jannine M. ....	45,203.42
Young, Jonathan C. ....	54,226.64
Yustin, John. ....	48,916.48

## PUBLIC WORKS AND CODE ENFORCEMENT

Adams, Laurel C. ....	65,196.79
Alberry, Lee F. ....	8,441.56
Allen, Gloria. ....	19,276.17
Asselin, Steven P. ....	40,995.55
Atkins Jr, Lindol M. ....	59,187.88
Austin, Mark ....	7,024.88
Bacon, Jeffrey S. ....	7,645.00
Badger, James A. ....	54,551.82
Baker, Bernard G. ....	48,407.35
Baldwin, Norman J. ....	56,602.92
Barbeau, David A. ....	30,584.21
Barbetta, James ....	4,932.57
Barton, Ann M. ....	44,388.51
Beaman, Nathan ....	5,370.72
Beane, Lara B. ....	32,977.68
Beaudry, Valerie J. ....	33,037.59
Bell, Ruth A. ....	1,239.75
Benjamin, Richard C. ....	49,609.88
Benoit, David W. ....	2,346.75
Benoit III, Joseph ....	33,498.59
Bergeron, Richard R. ....	57,933.30
Bessette, Brian ....	36,104.26
Bigelow, Vernon ....	6,339.92
Blow, Brian A. ....	43,063.09
Boehm, John M. ....	4,014.73
Bonna, James S. ....	24,740.50



# SALARIES FISCAL YEAR 2002-2003

Boylan, Terri G. . . . .	34,040.76	Halverson, Mark C. . . . .	23,965.41
Bradley, Daniel P. . . . .	45,894.02	Hamann, Stephen M. . . . .	33,817.48
Brandolino, Amanda K. . . . .	18,907.03	Hammond, Larry . . . . .	35,426.04
Bridgman, Joshua L. . . . .	25,307.96	Hammond, Richard F. . . . .	54,544.24
Brigham, Charles. . . . .	34,160.45	Hayford, Lucille C. . . . .	32,366.60
Bullock, Myron . . . . .	1,413.00	Haynes, Paul W. . . . .	35,111.00
Burbo, Lori-Ann . . . . .	1,180.00	Heelan, Michael D. . . . .	41,795.16
Burns, William P. . . . .	30,309.81	Henderer, Jeffrey . . . . .	17,427.73
Buteau, Joseph. . . . .	2,166.75	Hennessey, Timothy W. . . . .	56,123.63
Buteau, Patrick J. . . . .	60,392.87	Hill, Daniel K. . . . .	57,503.19
Butler, Kathleen . . . . .	42,110.26	Hines Jr., Bruce A. . . . .	34,805.70
Button, John E. . . . .	5,658.52	Hoague, Kenneth A. . . . .	34,994.29
Cason, Gloria . . . . .	1,055.25	Holmes, Gary B. . . . .	44,058.39
Catella Sr, Roy J. . . . .	43,910.97	Holt, Ned H. . . . .	52,877.99
Chamberlain, Deanna L. . . . .	23,652.06	Jewett, Sandra J. . . . .	27,181.03
Cilley, Sandra . . . . .	4,151.00	Johnson II, Ernest . . . . .	33,792.31
Codrean, Lorand B. . . . .	42,293.98	Jones, Carnell L. . . . .	31,876.04
Coltran, Ronald. . . . .	28,975.28	Keene, John J. . . . .	20,455.22
Cornish, Charles E. . . . .	25,735.75	Kelly, Irene M. . . . .	3,175.66
Cota, Robert . . . . .	897.50	Key, Joseph . . . . .	736.63
Cota, Wesley L. . . . .	39,436.03	Knight, Willie . . . . .	10,074.88
Coutrayer, George . . . . .	36,282.17	Ladue, Athena . . . . .	30,142.91
Covino, Mark . . . . .	6,415.62	Lafayette, Charles J. . . . .	16,541.11
Cravedi-Cheng, Gabriel. . . . .	360.00	Lafromboise, Rene . . . . .	3,647.50
Cummings, Bradford A. . . . .	43,408.16	Landry, Kurt . . . . .	1,507.50
Danyow, Stephen H. . . . .	44,541.82	Larue, Marjorie W. . . . .	358.83
Debono, Charles S. . . . .	720.00	Latreille, Jeremiah J. . . . .	35,390.23
Devost, Robert B. . . . .	32,492.13	Lavigne, Gary K. . . . .	53,271.54
Dibiaso, Molly E. . . . .	12,104.75	Leddy, Michael . . . . .	2,358.77
Dion, Tom M. . . . .	55,336.30	Lefebvre, Donald M. . . . .	32,437.78
Domanski, Jesse . . . . .	13,018.98	Lefebvre, Patrick J. . . . .	62,142.87
Ducharme Jr, Leonard. . . . .	10,913.25	Leggett, Shane . . . . .	2,576.25
Duncan, Carol W. . . . .	46,400.87	Leggett, Thomas A. . . . .	42,926.43
Edwards, Deborah . . . . .	4,802.49	Legrand, Leo P. . . . .	36,480.52
Finnie, Alden E. . . . .	25,392.32	Levee, Bruce T. . . . .	40,199.15
Fitzpatrick, James J. . . . .	35,763.65	Limoge, Kenneth R. . . . .	3,723.75
Forquites, Jennifer L. . . . .	30,541.57	Line, Corey . . . . .	22,746.44
Foster, Steven M. . . . .	52,815.70	Livingston, Cornelia. . . . .	38,763.70
Francis, Jeanne L. . . . .	40,443.27	Martin, Jessica A. . . . .	33,462.00
Gagnon, Stephen D. . . . .	720.00	Matthews, Frederick . . . . .	6,026.20
Gallo, Robert J. . . . .	3,783.00	Mazza, Frank . . . . .	18,591.04
Garen, David W. . . . .	54,725.07	McMullen, Patrick M. . . . .	41,016.05
Gilbert, Damion . . . . .	25,566.88	Medeiros, Arthur . . . . .	5,695.25
Gilstrap, Richard W. . . . .	33,396.61	Medlar, Marcus I. . . . .	48,136.18
Gomez, David A. . . . .	38,727.10	Metivier, Mark . . . . .	37,927.12
Goodkind, Ethan H. . . . .	21,381.23	Miles, Theodore. . . . .	30,409.19
Goodkind, Steven A. . . . .	71,738.05	Mobbs, Dylan . . . . .	2,164.50
Goodrich, David . . . . .	25,445.05	O'Connor, Raymond . . . . .	56,417.13
Goodrich, Francis G. . . . .	26,999.46	Orton, Charlene. . . . .	30,376.26
Goodrich, Terry E. . . . .	46,606.71	Paquette, William J. . . . .	55,590.28
Green, Glenn . . . . .	39,536.83	Paquette, Paul A. . . . .	59,245.33
Green, Robert L. . . . .	46,498.87	Parent, Edmond N. . . . .	29,994.23
Greene, Michael R. . . . .	2,205.00	Paronto, Gerald M. . . . .	49,450.53
Greenwood, Gary R. . . . .	51,215.72	Pearson, Kenneth R. . . . .	2,185.00
Groff, Pamela F. . . . .	25,089.90	Pecor, Jasmine . . . . .	313.98





# SALARIES FISCAL YEAR 2002-2003

Pecor, Chester P. . . . .	43,854.42
Perron, Steven J. . . . .	37,484.53
Perry, Matthew . . . . .	29,190.76
Perry, John S. . . . .	29,200.94
Phillips, Scott . . . . .	11,317.50
Poirier, Kathleen . . . . .	11,116.16
Politi, Frances E. . . . .	40,541.93
Poplawski, Christopher Peter . . .	23,610.50
Poss, David. . . . .	1,474.00
Rabidoux, Justin C. . . . .	51,977.93
Raineault, Claude A. . . . .	40,137.60
Rasys, John A. . . . .	56,330.14
Redmond, David M. . . . .	34,817.31
Repp, Justin . . . . .	820.25
Ritchie, James A. . . . .	49,943.86
Rivera, George L. . . . .	5,357.00
Robear, Donald C. . . . .	43,156.16
Roberts, Richard R. . . . .	12,042.36
Romer, Charles E. . . . .	31,161.60
Roy, Stephen T. . . . .	55,169.78
Ryan, John. . . . .	36,787.98
Shepard, Claire J. . . . .	52,140.35
Smith, Scott . . . . .	38,165.23
St. Amour, John . . . . .	21,982.51
Sumner, Dennis M. . . . .	31,337.21
Sweeney, Travis J. . . . .	3,567.00
Sweeney, Sean J. . . . .	4,765.19
Swindell, Michael G. . . . .	43,995.54
Tatro, Jerry A. . . . .	37,420.13
Terry Sr, Rodney G. . . . .	57,932.46
Thilbourg, Thomas. . . . .	30,051.39
Tozier, Neal . . . . .	50,248.50
Trombley, Joseph M. . . . .	39,591.67
Trombley, James R. . . . .	39,592.36
Tucker, Lawrence C. . . . .	40,446.00
Tucker, Donald E. . . . .	61,882.30
Tuttle, Pamela J. . . . .	41,775.88
Vaillancourt, Mark. . . . .	1,422.00
Warren, Mary M. . . . .	28,932.55
Willey, Roger E. . . . .	27,752.20
Wilson, Brian . . . . .	27,793.08
Woulf, Michael J. . . . .	4,580.19

## SCHOOLS

Abbey, Robert W. . . . .	44,066.00
Ackerson, Pamela L. . . . .	54,625.59
Aggers Sr, Willie D. . . . .	21,415.21
Ahearn, Edward J. . . . .	57,410.00
Aikman, Catherine S. . . . .	6,691.00
Ainsworth, Cathy L. . . . .	18,122.48
Albarelli-Lane, Beth A. . . . .	46,803.00
Alberts, Doris . . . . .	10,149.16
Albright, Penelope L. . . . .	6,247.50
Aldrich, Shane A. . . . .	1,920.00
Alexander, Brooke W. . . . .	12,203.82

Alexander, Elizabeth A. . . . .	70,666.52
Ali, Asiat A. . . . .	315.00
Aliquo, Mark J. . . . .	75,890.40
Allard, Judith L. . . . .	62,927.30
Allard, Lisa A. . . . .	2,296.04
Allen, Anita B. . . . .	11,556.00
Allen, Carol A. . . . .	55,589.00
Allen, Melissa M. . . . .	13,780.13
Allen Jr., John . . . . .	850.00
Allyn, Laura E. . . . .	50,619.00
Amato, Richard S. . . . .	68,124.20
Amblo-Bose, Yvette N. . . . .	25,268.03
Anger, Deborah M. . . . .	43,997.00
Arapakos, Ellen M. . . . .	41,012.66
Archacki, Allyson . . . . .	1,044.00
Armstrong, Christine F. . . . .	39,141.08
Arsenault, Nicole W. . . . .	37,224.00
Ashton, Sarah L. . . . .	19,925.90
Auclair, Heather M. . . . .	625.00
Austin, Dorothy D. . . . .	57,610.00
Austin, Josepha W. . . . .	42,150.00
Avidibegovic, Stela . . . . .	735.00
Ayer, Bonnie B. . . . .	73,212.40
Ayers, G. Robert . . . . .	54,522.99
Babin, Kenneth J. . . . .	27,665.28
Bahrenburg, James A. . . . .	57,410.00
Bajura, Dan . . . . .	8,723.36
Baker, Carol E. . . . .	2,073.72
Baker, Nancy J. . . . .	61,379.00
Baldwin, David S. . . . .	2,602.50
Ban, Carolyn K. . . . .	34,221.50
Barber, Judith G. . . . .	4,983.90
Barber, Kevin M. . . . .	61,000.00
Barber, Mary H. . . . .	2,303.50
Barcomb, Therese M. . . . .	24,705.36
Barnes, Lindsay A. . . . .	3,075.25
Barney, Kathleen V. . . . .	835.00
Barnum, Jessica A. . . . .	40,068.25
Barrett, Patrick A. . . . .	36,355.00
Barrett, Terence C. . . . .	13,330.00
Barry, Crystal L. . . . .	430.00
Bartlett, Tina L. . . . .	4,978.48
Bascetta, Liza A. . . . .	3,367.21
Battaille, Robyn B. . . . .	38,793.53
Baxter, Susan A. . . . .	25,870.10
Beams, Irving J. . . . .	9,637.50
Beaulieu, Ruth M. . . . .	7,605.84
Bedard, Alice T. . . . .	1,123.30
Belisle, Douglas M. . . . .	2,602.50
Bellavance, Janet E. . . . .	57,410.00
Bellew, Nora J. . . . .	12,073.81
Benjamin-Samuel, Loretta . . . . .	303.48
Benoit, Barbara L. . . . .	3,623.80
Benoit, Margaret A. . . . .	14,359.44
Benoit, Raymond A. . . . .	24,141.92

# SALARIES FISCAL YEAR 2002-2003

Benoit, Sean M. ....	32,845.00	Bruley, Cari A. ....	45,078.74
Benway, Charles J. ....	35,117.96	Bryan, Melissa L. ....	46,820.17
Benway, Jonathan N. ....	29,931.60	Buckingham, Timothy J. ....	39,112.50
Bergeron, Stephanie L. ....	10,539.30	Buehner, Terry L. ....	57,935.00
Bergeron, Steven A. ....	3,485.00	Bumpas, Mary H. ....	1,000.00
Berggren, Bryce ....	375.00	Burbo, David C. ....	35,221.92
Bergman, Jean M. ....	56,851.00	Burbo, Mark L. ....	35,235.04
Berkel, Robert G. ....	45,435.00	Burbo, Mindy ....	9,650.00
Besette, Danielle A. ....	1,541.00	Burchard, Jane B. ....	6,776.00
Betz, Emanuel ....	43,956.12	Burdo Sr, Robert F. ....	24,073.42
Bevins, Suzanne M. ....	7,604.43	Burrington, Laurie A. ....	10,221.83
Billings, Julie A. ....	11,949.12	Burt, Chad E. ....	19,767.63
Billings, Orville P. ....	23,224.98	Burt, Ervin M. ....	35,593.28
Bilodeau, Jacqueline R. ....	4,215.72	Bushey, Rodney R. ....	28,270.61
Bilodeau, Stacie L. ....	8,778.15	Bushnell, Claire M. ....	38,237.00
Bingel, Kristen F. ....	38,384.52	Butler, Casey L. ....	9,398.00
Bingham, Susan C. ....	1,560.00	Butt, Suzanne F. ....	10,284.00
Bishop, Shawna L. ....	811.62	Cahalan, Amy B. ....	37,068.68
Bittner, Kathryn F. ....	15,649.00	Cain, Sarah C. ....	4,421.33
Blair, Linda J. ....	43,933.00	Calcagni, John D. ....	518.43
Blair, Susan K. ....	23,094.80	Campbell, Gail A. ....	53,851.00
Blaisdell, Mary A. ....	12,282.50	Campbell, Jessie ....	29,565.00
Blank, Phyllis A. ....	36,528.00	Cane, John J. ....	57,410.00
Blethen, Susan L. ....	49,346.02	Cannon, Jean M. ....	11,460.97
Bloomberg, Beth J. ....	39,961.00	Carey, Danielle M. ....	42,631.59
Blouin, Michael J. ....	2,065.00	Carey, Joanne E. ....	7,191.00
Blumberg, Debra L. ....	55,729.55	Carey-Dixon, Casey E. ....	1,445.00
Bockes, Pamela S. ....	51,661.00	Carling, Anne ....	57,510.00
Bohn, Robert P. ....	50,747.02	Carlsen, Danielle J. ....	10,829.01
Bolduc, Dennis J. ....	54,351.00	Caroscio, Carol ....	55,589.00
Bolger, Susan J. ....	1,335.00	Carpenter, Judith D. ....	55,665.00
Bolwin, Stephanie R. ....	57,410.00	Carr, Karen A. ....	8,757.50
Bombard, Ann L. ....	24,217.56	Carrio, Michael A. ....	1,488.08
Bouchard, Michelle J. ....	10,012.80	Carroll, Beatrice E. ....	37,678.00
Boucher, Gloria W. ....	30,664.70		
Bowen, Paula J. ....	70,000.00		
Bowman, Michael T. ....	20,828.62		
Boyd, Kirk M. ....	36,936.77		
Boyers, Richard. ....	42,157.00		
Boyle, Stephen M. ....	41,603.00		
Bradford-Weston, Eliza B. ....	15,207.20		
Bradley, Dhyana M. ....	18,326.97		
Bradshaw, Susan C. ....	1,558.90		
Brady, Elizabeth J. ....	15,174.16		
Brady, Patrick A. ....	8,445.37		
Branch, Helena ....	4,241.60		
Brault, Lauren M. ....	7,036.92		
Breen, Janet W. ....	2,644.00		
Brock, Frances D. ....	54,078.82		
Brooks, Susan P. ....	57,301.34		
Brown, Heidi L. ....	49,540.00		
Brown, Keith M. ....	42,972.00		
Brown, Patrick H. ....	1,815.00		
Brown, Tabatha A. ....	338.35		
Bruder, Lise D. ....	5,350.64		





Carroll, Holly C. ....	43,519.00
Carroll, Jeanne M. ....	340.00
Carroll, Linda J. ....	79,054.72
Carruth, Lorie A. ....	74,967.00
Carter, Barbara A. ....	5,142.50
Cartier, Noralee M. ....	49,587.00
Case, Janice K. ....	58,307.00
Casey-Rafter, Patricia. ....	2,074.50
Cassell Jr, John T. ....	51,400.00
Castine, Richard S. ....	55,289.00
Chagnon, Beverly J. ....	16,924.00
Chagnon, Robert J. ....	47,464.64
Chagnon, Sheila E. ....	3,851.70
Chagnon, Stacey M. ....	11,435.00
Chagnon, William F. ....	39,417.00
Chamberlain, Herbert J. ....	36,782.74
Chamberlain, Joann M. ....	23,794.64
Chamberlain, Sheryl A. ....	5,043.10
Chandler, Howard R. ....	15,927.47
Chandler, Matthew G. ....	55,264.12

Charboneau, Carol A. ....	13,905.00
Charbonneau, Chris A. ....	30,991.65
Charbonneau, Edward P. ....	20,436.01
Charbonneau, Tammy M. ....	50,958.60
Charbonneau, Whitney L. ....	300.00
Charlotte, Virginia A. ....	2,514.72
Charron, Owen D. ....	4,617.50
Chase, Kimberly A. ....	48,172.00
Chatterton, Tonia L. ....	7,113.25
Chayer, Marianne E. ....	35,393.00
Cheeseman, Doug V. ....	4,271.00
Cheeseman, Megan E. ....	368.00
Cherry, Marcella ....	3,868.47
Child, Charles L. ....	3,145.00
Chirase Jr, Pat. ....	38,592.00
Chomentowski, Maria. ....	600.00
Church, Robert H. ....	52,860.00
Cimillo, Deborah ....	10,372.38
Ciosek, Donald P. ....	4,071.22
Clapp, Bonnie L. ....	69,452.59
Clark, Suzanne R. ....	49,539.00
Clark, Suzanne ....	49,356.32
Clawson, Robert L. ....	337.50
Cleland, Mandy J. ....	760.40
Close, Courtney E. ....	2,830.00
Cocchetti, Michael A. ....	32,396.05
Colburn, Karen L. ....	59,710.64
Coleman, Cheri W. ....	4,642.28
Coleman, Gabe B. ....	1,244.00
Collins, Barbara A. ....	2,514.72
Collins, Jeanne M. ....	77,126.00
Companion III, Edward L. ....	41,574.00
Comstock, Jacqueline B. ....	1,395.00
Conant, Margaret C. ....	55,342.74
Condit, Nancy A. ....	52,878.47
Conklin, Melissa A. ....	3,120.00
Conley, Anna B. ....	1,555.85
Connolly, Helen E. ....	4,755.62
Conroy, Joan W. ....	53,851.00
Cook, Christine A. ....	60,200.25
Cook, Jamie L. ....	1,435.00
Cook, Kevin G. ....	53,981.54
Cope Jr, Jesse. ....	20,331.13
Coss, Anne D. ....	13,621.25
Cote, Melanie R. ....	39,961.00
Coughlin, Patricia A. ....	13,843.95
Couillard, Robert C. ....	52,080.00
Courcy, Wayne G. ....	3,599.00
Couture, Bradley R. ....	13,041.71
Couture, Christine H. ....	26,671.92
Couture, Liane M. ....	44,888.00
Cowell, Colleen A. ....	61,268.00
Cox, Christopher M. ....	36,895.00
Cramer, Kathleen B. ....	4,852.50
Crandall, Andrew M. ....	1,534.50

## SALARIES FISCAL YEAR 2002-2003

Crawford, Joanne R. ....	26,353.29	Diehl, Scott P. ....	9,627.50
Cronin, Jocelyn A. ....	34,686.00	Dilego, Pasquale ....	78,713.01
Cross, Hazen A. ....	12,012.00	Dimasi, Nancy D. ....	37,543.66
Crothers-Goldsworthy, Sara. ....	39,562.85	Dimmick, Robin K. ....	57,410.00
Crowley, Nancy P. ....	18,123.00	Dimond, Jill ....	25,032.65
Cruz, Robin L. ....	52,190.00	Dion, Catherine C. ....	6,523.00
Cullen, Michelle A. ....	11,563.00	Dion, Linda S. ....	1,992.00
Cummings, Tomas G. ....	52,144.00	Divenuti, Patricia M. ....	10,436.30
Currier, Allen V. ....	59,002.79	Do, Son V. ....	17,552.42
Currier, John A. ....	30,508.00	Dolan, Stacey N. ....	375.00
Currier, Noemi M. ....	39,139.00	Dolma, Passang. ....	17,133.40
Curtis Jr., David W. ....	14,332.20	Dolson, Lori A. ....	6,052.00
Cushing, Barbara J. ....	23,116.32	Donahue-Holt, Jane A. ....	62,033.59
Cushing, Joshua J. ....	2,206.64	Donato, Frances M. ....	11,088.00
Daige, Tracy M. ....	31,412.50	Doner, Nicole S. ....	37,262.00
Daigle, Melody A. ....	46,085.50	Donoghue, James D. ....	58,210.64
Dallas, Martha M. ....	32,027.25	Dorfman, Alyson S. ....	34,686.00
Dalton, Deborah ....	13,480.44	Dostal, Heidi L. ....	34,566.06
Daniello, Frank A. ....	525.00	Doughty, Laurie A. ....	4,095.00
Daniels, Amanda M. ....	10,602.49	Douglas, Jordan S. ....	1,081.00
Dann, Cathleen A. ....	2,484.00	Douglas, Linda S. ....	17,131.24
Danziger, Kim C. ....	1,010.00	Douglas, Stephen A. ....	2,300.24
D'arcangelo, Lois L. ....	57,410.00	Downey, Karen E. ....	54,572.00
Darling, Shawn M. ....	1,495.00	Drown, James L. ....	55,346.53
Daubenspeck, Laura N. ....	56,156.89	Drumm, Sean M. ....	5,945.05
Daudelin, Eileen T. ....	8,840.83	Ducharme, Edith L. ....	8,754.31
Davis, Douglas L. ....	57,845.00	Ducharme, Lisa L. ....	757.57
Davis, Julie P. ....	5,699.85	Ducharme Sr, Leonard C. ....	26,806.36
Davis, Megan C. ....	413.75	Dudley, Heather C. ....	1,249.60
Davis, Scott C. ....	850.00	Dudley, Jane T. ....	22,009.50
Davison, Brenda L. ....	4,018.20	Dunphy, Earle D. ....	57,410.00
Day, Robert C. ....	3,599.00	Dupont, Nancy C. ....	13,802.19
Day-Saward, Rebecca C. ....	50,244.58	Dur, Jessica K. ....	6,353.60
Debarge, Stephanie M. ....	1,557.44	Dusablon, Leo A. ....	37,733.12
Decosta, Mary L. ....	16,341.50	Dusablon Jr, Ronald J. ....	26,696.27
Dee, Mary B. ....	48,173.00	Dvorak, Ludmila ....	55,250.25
Deforge, Jacqueline A. ....	53,845.75	Dvorak, Pavel ....	63,122.79
Delaney, Janet V. ....	8,573.14	Dziadul, Sarah E. ....	985.60
Delaney, Sharron M. ....	57,973.91	Eckles, Alice. ....	725.00
Delcastillo Alzamora, Silvia. ....	1,560.00	Edwards, Deborah D. ....	1,653.90
Deliduka, Linda C. ....	129,009.46	Egri, Guy D. ....	78,958.32
Delorme, Marjorie A. ....	59,150.00	Elliott, Sandra L. ....	7,353.89
Delorme, Rebecca A. ....	11,102.92	Ellis-Green, Margaret ....	10,650.40
Demarais, Arthur J. ....	770.50	Emert, Jarett ....	3,120.00
Demaroney, Laura R. ....	25,926.56	Emery, Donna M. ....	7,037.74
Demasi, Francis A. ....	50,717.79	Emery, Henry O. ....	39,338.17
Demers, Colleen M. ....	13,480.44	Emery, Thomas M. ....	50,407.91
Depalma, Carolyn A. ....	8,427.81	English, Sharron M. ....	9,452.22
Derosé, Lara G. ....	44,051.69	Enman, Molly J. ....	1,970.25
Derosier, Mara. ....	1,175.00	Erb, Keith A. ....	25,926.56
Derway, William J. ....	12,900.83	Fagan, Lauren T. ....	51,661.00
Desautels, Tina M. ....	10,081.40	Falkenbush, Richard A. ....	58,139.32
Deshaw, Sandra H. ....	5,478.42	Falkenbush, Suzanne L. ....	55,511.50
Desso, Robert N. ....	900.00	Farineau, Ginger J. ....	47,767.00
Devita, Christel W. ....	26,925.50	Farineau, Jean Paul. ....	58,435.00



SALARIES FISCAL YEAR 2002-2003

Farmer, Kathryn M. ....	12,103.04	Gloria, Anne E. ....	9,504.00
Farnham, Jody M. ....	18,114.70	Godard, Rose R. ....	76,546.57
Farrell, Nancy L. ....	1,615.00	Goddard, Olivia J. ....	10,055.00
Felber, Anne M. ....	57,710.00	Goldberg, Mary E. ....	9,076.29
Ferrari, Dennis M. ....	59,060.56	Goldsmith, Lindsay M. ....	37,224.00
First, Sandra L. ....	3,427.18	Gordon, Cindy L. ....	10,637.15
Fisher, Annette P. ....	57,410.00	Gordon, Mary E. ....	6,250.33
Fisher, Eric M. ....	41,577.50	Gould, Laurie A. ....	4,137.00
Fisher, Marguerite A. ....	8,662.00	Graf, Victoria R. ....	74,417.50
Fitts, Angela J. ....	2,068.50	Gragg, Monica. ....	11,382.56
Fitzgerald, Heather J. ....	1,045.00	Graveline, Lynn M. ....	405.15
Fitzgerald, Patricia E. ....	54,427.00	Gray, Michael A. ....	56,631.00
Fitzpatrick, Annette ....	10,717.50	Greene, Elizabeth M. ....	55,433.00
Fitzpatrick, Janet H. ....	12,394.00	Greenman, Dena M. ....	39,539.86
Fitzpatrick, Megan J. ....	34,486.00	Greenman, Grant W. ....	2,010.50
Flaherty, Margaret A. ....	25,968.80	Gregoire, Linda C. ....	26,850.00
Flower, Katherine A. ....	812.00	Gregory, Elizabeth A. ....	882.75
Flynn, Kristine ....	21,571.30	Gregory, Georgine C. ....	62,748.50
Fogg, Aaron J. ....	32,745.41	Grieve, Brian M. ....	2,212.00
Fontaine, Lawrence R. ....	11,062.05	Gronau, Karianne ....	450.00
Fontaine, Rita T. ....	1,099.27	Groves, Chandra M. ....	6,763.86
Forbes, Judith S. ....	6,430.14	Guay-Timpson, Leesa A. ....	59,531.00
Foster-Mendicino, Donna ....	7,615.60	Guerrette, Kristin L. ....	683.00
Fox, Donald D. ....	36,207.00	Guilbault, Deborah A. ....	5,366.28
Foy, Melissa J. ....	3,785.10	Guilmet, John D. ....	12,670.00
Francis, Kathleen F. ....	7,849.44	Guilmet, Karen M. ....	13,333.00
Frank, Jennifer D. ....	845.50	Guinchard, Seth D. ....	529.74
Frank, Linda S. ....	20,335.00	Gundersen, Arnold ....	42,462.74
Frazer, Kim I. ....	7,352.80	Guyette, Constance H. ....	3,685.00
Freeman, Tammy J. ....	19,305.92	Haar, Karen L. ....	43,599.00
Freemole, Mariah D. ....	1,205.50	Hadzic, Hata. ....	2,910.60
Friedman, David A. ....	3,410.00	Hagan, Daniel J. ....	20,123.00
Gabel, Karen L. ....	2,823.10	Hager, Charles M. ....	3,120.00
Gaboriault, Kecia M. ....	8,962.63	Haller, Carl H. ....	2,073.72
Gage-Hewitt, Mary A. ....	21,759.30	Halpin, Janet J. ....	55,640.00
Gagnon, Jean-paul E. ....	42,329.00	Halsted, Angela D. ....	29,244.77
Gale, Pamela J. ....	25,362.72	Halverson, Patricia A. ....	2,337.50
Gallagher, Kathleen B. ....	32,097.02	Hamilton, Daniel J. ....	1,322.50
Gamble, Sheriefs ....	1,075.00	Hamlin, Kimberly M. ....	9,129.00
Garber, Maureen H. ....	54,301.00	Hannigan, Kathy. ....	7,877.19
Gardner, Melissa B. ....	350.00	Hansen, Bradie A. ....	39,413.00
Garofalo, Joseph F. ....	59,768.32	Hansen, Linda M. ....	54,051.00
Garrett, Emily A. ....	412.50	Hanson, Mary S. ....	50,445.50
Gendimenico, Janelle P. ....	29,765.00	Hao, Zhihang ....	52,523.59
Gernander, Jennifer M. ....	15,163.06	Harrington, Andrea G. ....	6,336.00
Giard, Christopher ....	57,680.00	Harris, Amanda S. ....	7,194.19
Gibbo, Christopher X. ....	8,304.50	Hart, Ann T. ....	30,055.92
Gibbo, Tyler J. ....	35,625.00	Hart, Mary D. ....	19,064.00
Gibeau, Robert ....	391.00	Harvey, Christine F. ....	41,876.00
Gibson, Richard A. ....	2,073.72	Hathaway, Dawn M. ....	13,506.18
Gibson Jr., Lane A. ....	13,905.00	Hathaway, Melissa V. ....	34,146.50
Giese, Beth A. ....	71,666.66	Hathaway, Tammimarie ....	3,120.00
Gillard, Gregory A. ....	44,633.00	Hatin, Melissa J. ....	31,476.00
Gingras, Lori A. ....	26,892.30	Hayes, Jeffrey P. ....	2,490.75
Girouard, Marcel R. ....	34,622.71	Hayes, Pamela A. ....	12,562.36



Hazard, Jennifer B. ....	550.00	Hulst, Nina A. ....	13,194.47
Heavner, Christine A. ....	43,997.00	Humphrey, Amy J. ....	18,112.72
Hebert, John R. ....	22,499.55	Hunt, Kimberly A. ....	22,271.32
Hefferon, Lynne E. ....	40,782.00	Hunt, Timothy J. ....	9,818.88
Held, Susan L. ....	38,214.34	Hunter, Olivia J. ....	6,743.86
Henzel, John H. ....	12,138.27	Huntoon, Robert R. ....	2,340.00
Herbst, Doris A. ....	2,396.04	Huston, Barbara K. ....	10,563.73
Hevey, Kathleen A. ....	45,445.00	Ingram, Kathleen M. ....	1,359.25
Hickey, Laurie T. ....	34,486.00	Interlandi, Jeb F. ....	3,459.50
Hill, Aaron L. ....	11,012.10	Interlandi, Michael R. ....	56,809.21
Hillman, Donald F. ....	57,800.00	Irenze, Laura M. ....	7,800.00
Hirss, Louise C. ....	25,881.89	Irish, Lloyd P. ....	68,557.00
Hirss, Rudolf L. ....	11,968.38	Iverson, Donna J. ....	13,696.92
Hobbs, Sherrie S. ....	6,300.80	Jackson, Keith A. ....	977.50
Hodgson, Althea B. ....	41,074.00	Jackson, Samuel. ....	29,807.72
Hoffman, Brian D. ....	43,912.91	Jackson Jr., Samuel. ....	10,124.00
Hoffman, Gary E. ....	475.00	Jacomet, Gregory A. ....	1,059.50
Hoffman, Susan C. ....	4,430.80	Jamil, Youness ....	20,458.44
Holappa, Cynthia S. ....	6,322.73	Jester, Nicolia L. ....	369.36
Hopper, Kelly J. ....	13,753.45	Johnson, Matthew J. ....	3,310.00
Horbert, Karla J. ....	32,845.00	Johnson-Aten, Bonnie. ....	4,983.24
Horne, Jennifer L. ....	505.25	Jones, Darlene ....	4,218.00
Hornus, Vicki C. ....	9,917.88	Jones, Peter A. ....	3,230.00
Houchens, Paul A. ....	38,866.00	Josselyn, Michelle J. ....	1,560.00
Howes, Madeleine A. ....	34,291.72	Juenker, Barbara A. ....	48,746.00
Hubbard, Barbara S. ....	59,533.59	Kaiser, Susanne. ....	2,440.50
Hubbard, Scott C. ....	45,216.39	Kalinoski, Ann H. ....	49,877.00
Hubert, Lesley J. ....	1,350.00	Kamath, Nirmala. ....	450.00
Hughes, Jan E. ....	56,306.66	Kapica, Sherriline M. ....	7,079.72
Hulsen, Jeanne E. ....	48,161.00	Karabegovic, Indira ....	9,564.00



# SALARIES FISCAL YEAR 2002-2003

Kast, Kimberly E. ....	8,279.04	Korman, Timothy E. ....	51,661.00
Kaufmann, Eric P. ....	33,704.00	Krall, David S. ....	1,928.79
Kearns, Judith R. ....	6,181.44	Krol, Gina M. ....	500.00
Keenan, Mary M. ....	41,200.00	Kuhn, Daryl L. ....	51,910.00
Keller, Abigail S. ....	9,451.20	Kurowski, Cera A. ....	41,329.00
Keller, Ellen F. ....	7,969.15	Labounty Sr, Karl J. ....	35,137.56
Kelley, Adrian J. ....	1,560.00	Lachance, Amy M. ....	48,471.00
Kelley, Karen A. ....	9,978.65	Lackey, Crystal D. ....	22,609.86
Kellogg, Alice M. ....	16,683.60	Lafrance, Tara L. ....	2,690.00
Kelly, Maribeth ....	1,821.52	Lalumia-Snyder, Laura ....	6,454.26
Kenney, Maria L. ....	10,055.00	Lamb, Cynthia R. ....	4,819.50
Kernoff, Bret ....	8,860.68	Lambert, Katherine G. ....	5,296.03
Kernoff, Diana P. ....	2,032.01	Lambert, Kathryn D. ....	39,905.00
Kerr, Janice M. ....	857.50	Lamont, Anne D. ....	25,253.02
Khoury, Catherine F. ....	413.77	Landon, Christine M. ....	31,476.00
Kilbourn, Carolina G. ....	9,533.53	Landon, Joan M. ....	57,570.00
King, Barbara D. ....	55,840.00	Lane, Stephen W. ....	46,256.00
King, Wendy D. ....	49,539.00	Lange, Mark D. ....	7,664.80
Kinville, Mary E. ....	71,801.24	Langlois, Jacqueline R. ....	38,625.00
Kipp, Joy L. ....	54,812.59	Langlois, Jennifer S. ....	1,168.75
Kirk, Wilhelmenia R. ....	13,671.75	Langston, Diana M. ....	58,270.00
Kissell, Patricia D. ....	59,427.00	Languasco, Adrian V. ....	1,560.00
Kline, Bernard J. ....	35,458.00	Lanphear, Robin J. ....	4,633.59
Klinger, Roger J. ....	34,213.00	Lapine, Craig S. ....	37,224.00
Knauer, Thomas M. ....	1,761.75	Laquerre, Annette R. ....	18,120.00
Knowles, Jennifer A. ....	575.00	Larivee II, Ronald F. ....	6,968.00
Knox, Patricia A. ....	4,475.79	Larkin, Anne E. ....	10,296.00
Koch Hayes, Sally E. ....	37,110.77	Larkin, Daphne E. ....	20,127.00



# SALARIES FISCAL YEAR 2002-2003

Larrow, Leslie K. ....	57,410.00	Marinovich, Mia R. ....	25,145.00
Lavallee, Breanna L. ....	457.50	Marrier II, James R. ....	1,414.00
Lavigne, Jane K. ....	59,653.00	Marrier Sr, James R. ....	4,271.00
Lawrence, Michele A. ....	5,237.25	Martel, Norman J. ....	3,599.00
Leach, Melody A. ....	9,744.40	Martellaro, Jean G. ....	6,504.96
Leavitt, Diane B. ....	49,324.75	Martellaro, Matthew J. ....	51,730.00
Leblanc, Loralyn M. ....	36,055.00	Martin, Elmer W. ....	2,500.00
Ledoux, Dianne R. ....	6,297.47	Martin, Melissa ....	7,527.28
Ledoux, Rachel J. ....	7,143.00	Martin, Pamela J. ....	415.18
Ledoux-Moody, Tammie J. ....	35,925.63	Martin, Theresa S. ....	1,560.00
Lefebvre, Deborah B. ....	54,754.86	Martin, Timothy S. ....	22,271.52
Lefebvre, Tonda B. ....	45,934.00	Martineau, Leo E. ....	1,560.00
Lemon, Gloria J. ....	17,280.00	Marvin, Michael R. ....	79,755.00
Lenihan, Jennifer Y. ....	29,042.90	Marvin, Susan E. ....	42,551.66
Leon, Nancy J. ....	53,838.00	Maskell, Kimberley A. ....	9,503.36
Leopold, Barbara A. ....	28,266.00	Masse, Tammy L. ....	29,611.00
Leslie, Karen J. ....	40,782.00	Mathauer, Margaret A. ....	77,009.90
Lessard, Terri L. ....	54,051.00	Mathauer, Shanti A. ....	10,296.00
Letourneau, Allison R. ....	57,910.00	Matton, Patricia A. ....	37,290.43
Levy, Alison C. ....	775.00	Maynard, George J. ....	8,435.90
Lewis, Laurie A. ....	8,964.56	Mazuzan III, John E. ....	48,378.31
Liley, Elizabeth E. ....	66,286.00	McArthur, Brandi E. ....	12,272.00
Limoge, Amy K. ....	17,376.00	McArthur, Diane L. ....	44,505.00
Limoge, Kenneth R. ....	10,157.67	McAuliffe, Sandra S. ....	12,311.92
Limoge, Tina M. ....	3,609.35	McAvoy, Margaret A. ....	32,385.00
Lincoln, John R. ....	43,392.00	McDougal, Jane. ....	4,245.14
Lisle, Scott R. ....	83,495.24	McGowan, Sheila P. ....	17,940.08
Lisman, Deborah S. ....	62,039.90	McGrath, Robert E. ....	27,254.43
Littlefield, Laurie A. ....	11,690.00	McGrath, William T. ....	57,537.16
Lizzo, Kevin M. ....	1,761.75	McHugh, Carol G. ....	50,362.00
Locker, Maureen F. ....	363.00	McHugh, Nathan P. ....	40,666.50
Loney, Poppy ....	25,750.00	McKay, Ann M. ....	7,125.59
Long, Caryn L. ....	2,766.00	McKenzie, Bruce H. ....	2,670.00
Longe, Irene M. ....	50,972.00	McKinnon, Mark F. ....	45,383.00
Longworth, Meredith J. ....	23,504.00	McKnight, Richey L. ....	42,518.00
Loprete, Edward J. ....	900.00	McLaughlin, Lianna. ....	2,082.50
Low, Joan G. ....	2,592.50	McLean, Gina R. ....	2,665.25
Lu, Jeff P. ....	21,221.98	McLean, Kathleen H. ....	50,259.91
Lugano, Helen M. ....	6,018.47	McNamara, Debra L. ....	38,377.00
Lyndes, Craig A. ....	56,650.00	McNeil, Joseph E. ....	3,203.25
Lyons, Donald E. ....	2,422.50	McRae, Martin D. ....	61,259.50
MacCormick, E Susan ....	53,851.00	Mellencamp, Amy V. ....	86,602.40
MacFarlane, Keri B. ....	555.00	Metz, Nicole J. ....	1,269.50
Mack, Andrew C. ....	36,447.10	Miller, Catherine B. ....	47,077.00
Mack, Susan T. ....	53,851.00	Miller, James L. ....	61,472.16
MacKinnon, James A. ....	36,770.98	Miller, Jane C. ....	67,631.00
MacNeil, Ronald C. ....	34,486.00	Miller, Kelly E. ....	29,565.00
Magee, Susannah. ....	7,573.95	Miller, Robert R. ....	545.00
Magnee, Suzanne R. ....	8,697.95	Miller, William J. ....	2,842.16
Mahan, Sara Jane. ....	57,000.00	Minkler, Deborah H. ....	38,608.70
Majercik, Patricia V. ....	44,753.91	Mischik, Stephen P. ....	11,072.51
Major, David G. ....	36,708.29	Mital, Brian J. ....	3,489.21
Maley, Lynn P. ....	8,707.62	Mitchell, Andrew T. ....	1,430.00
Marcotte, Sandra B. ....	36,389.00	Mitchell, Donna M. ....	23,232.00
Mariani, Laurie M. ....	74,070.00	Molander, Nicholas D. ....	38,619.54





# SALARIES FISCAL YEAR 2002-2003

Monahan, Cheryl S. ....	12,273.27	Paluba, Violet M. ....	21,955.25
Monahan, Courtney M. ....	3,740.00	Pandis, Angela L. ....	35,479.05
Mongeon, Louise B. ....	17,678.48	Paquette, Karen R. ....	53,413.32
Monje, Katharine A. ....	15,499.56	Parent, Jonathan R. ....	3,791.00
Monniere, Jason S. ....	37,001.11	Pariseau, Charleen A. ....	9,738.00
Moody, Donna L. ....	7,920.00	Park, Ann F. ....	57,410.00
Moore, Bonnie A. ....	24,270.36	Parker, Marcia L. ....	8,713.80
Morrie, Nancy P. ....	44,823.74	Parker, Melissa M. ....	1,866.65
Mortensen, Eric. ....	2,514.72	Parrotte, Jessica A. ....	1,675.00
Mortensen, Sanda S. ....	10,611.64	Pasha, Jennifer A. ....	37,771.00
Mozeika, Philip M. ....	45,813.79	Patalano, Alice ....	51,682.00
Muir III, David E. ....	7,458.48	Patnode, Jordana M. ....	10,942.33
Mullen, Virginia A. ....	1,768.50	Patrick, Nancy C. ....	52,649.94
Mumley, Michael R. ....	1,426.00	Pawlusiak, Diane F. ....	51,160.86
Murphy, Colleen M. ....	53,291.00	Peabody, Richard A. ....	60,866.91
Murphy, Francis ....	62,386.00	Pearo, Karen R. ....	57,410.00
Murphy, Kiley B. ....	712.50	Pease, Scott W. ....	51,319.75
Murphy, Laura P. ....	1,266.50	Pebler, James A. ....	20,781.62
Murray, Edgar W. ....	57,410.00	Peck, Jennifer L. ....	45,165.40
Myregaard, William S. ....	20,222.40	Peck, Sara L. ....	56,739.00
Nadel, Nancy S. ....	34,486.00	Pecor, Dale W. ....	56,043.59
Nancarrow, Christine F. ....	436.03	Pecor, Wayne T. ....	48,205.00
Neary, Carol A. ....	25,479.72	Peila, Joseph P. ....	1,130.00
Neary, Jessica A. ....	1,320.00	Pels, Rose D. ....	19,159.00
Neil, Kathryn J. ....	33,404.66	Per Lee, Grace E. ....	7,518.34
Newell, Denise M. ....	23,463.56	Percy, Megan A. ....	575.00
Nicolay, Traci J. ....	4,675.03	Perez, Herbert A. ....	50,004.74
Nido, Kelly J. ....	54,051.00	Perlah, Robin E. ....	10,037.01
Niemann, Patricia A. ....	2,632.98	Perrin, Desiree D. ....	320.00
Nigolian, Mark G. ....	39,308.78	Perry, Susan ....	5,940.19
Niquette, Tammy L. ....	3,045.00	Pfingst, Hubert. ....	54,111.09
Noble, Claire J. ....	39,025.59	Pham, Chau M. ....	3,900.00
Nokes, Charles J. ....	13,020.00	Phillips, Meghan H. ....	35,234.00
Northrup, Mary F. ....	11,376.80	Phillips, Stephanie R. ....	47,713.37
Obbagy, Thomas E. ....	52,080.00	Pidgeon, Meghan-Anne B. ....	10,163.00
O'Brian, Cameron W. ....	17,825.92	Pinkham, Martha J. ....	9,877.00
O'Brien, Laura J. ....	1,800.00	Plant, Lynn A. ....	15,291.36
O'Brien, Mary K. ....	61,004.69	Plette, Kevin J. ....	55,901.00
O'Brien, Maureen E. ....	6,050.00	Ploof, Cassandra L. ....	1,619.25
Oby, Kim L. ....	4,404.60	Pobric, Gordana. ....	10,237.44
O'Connell, Lisa A. ....	9,865.45	Poe, Bonnie L. ....	75,706.09
O'Connell, Martha A. ....	44,693.04	Polson, Diane L. ....	2,745.75
O'Donnell, John M. ....	13,686.30	Possidente, Lorna H. ....	29,049.09
O'Hern, Christine M. ....	1,560.00	Potter, Barbara B. ....	36,447.00
O'Keefe, H Lawrence ....	355.92	Powell, Ellen. ....	1,535.00
Olzenak, Craig W. ....	40,283.00	Powers, Katharine T. ....	8,333.39
O'Neil, Abigail M. ....	1,127.00	Precourt, Rinald G. ....	22,700.00
Orlando, Lee Ann S. ....	33,303.01	Prescott, Elayne P. ....	53,851.00
O'Rourke, Thomas J. ....	2,050.00	Presnell, Sara Jane G. ....	400.00
Ortiz, Patrick B. ....	2,050.00	Pretty, Gale M. ....	11,396.00
Overson, Roberta. ....	33,455.00	Primo, Sharon L. ....	683.00
Page, Deborah W. ....	2,487.72	Prive, Leonard P. ....	32,408.61
Page, Johanna H. ....	12,441.24	Proulx, Roberta P. ....	17,582.00
Pallutto, Carolyn R. ....	58,943.32	Provost, Mary E. ....	10,730.17
		Pruitt, Nancy R. ....	33,745.41

# SALARIES FISCAL YEAR 2002-2003

Puric, Medina . . . . . 12,175.12  
 Qu, Shengying . . . . . 792.00  
 Quinones, Nereida . . . . . 780.00  
 Racine, Nancy A. . . . . 27,154.00  
 Racusin, Cherry M. . . . . 2,140.16  
 Radley, Nancy A. . . . . 45,446.00  
 Ramic, Ervina . . . . . 7,704.10  
 Randall, Linda K. . . . . 44,821.59  
 Rapatski, Robert J. . . . . 782.00  
 Rath, Michelle L. . . . . 52,234.50  
 Raymond, Danny A. . . . . 43,104.88  
 Raymond, Wayne C. . . . . 33,864.02  
 Reed, Dewayne M. . . . . 11,844.00  
 Rees, John P. . . . . 28,098.33  
 Relation, Sabrina C. . . . . 6,969.60  
 Renaud, Lisa A. . . . . 33,300.12  
 Renca, Carole L. . . . . 55,552.50  
 Reno, Michael T. . . . . 5,682.20  
 Reynolds, George B. . . . . 53,851.00  
 Rheume, Janice J. . . . . 35,720.15  
 Rice, Adam J. . . . . 1,654.45  
 Rice, Fonda A. . . . . 1,531.20  
 Richard, Andrea. . . . . 38,777.29  
 Richards, Elmer E. . . . . 998.17  
 Richardson, Chaska . . . . . 36,817.00  
 Richardson, Jane D. . . . . 32,755.00  
 Richardson, Robin A. . . . . 2,686.20  
 Riesenfeld, Emily E. . . . . 34,786.00  
 Riley Jr., Robert C. . . . . 37,415.00  
 Ritter, David R. . . . . 67,558.58  
 Rivers, Margaret A. . . . . 9,081.09  
 Rivers, William J. . . . . 56,501.79  
 Robbins, Elizabeth M. . . . . 11,452.94  
 Robert, Donna J. . . . . 63,217.59  
 Robinson, Lillian L. . . . . 57,810.00  
 Rocheleau, Jean M. . . . . 51,661.00  
 Rock, Robert L. . . . . 53,851.00  
 Rodman, Stephanie D. . . . . 11,845.84  
 Rogers, Garreth M. . . . . 1,880.00  
 Rogers, Kerri L. . . . . 15,067.60  
 Rogers, Michael H. . . . . 31,650.00  
 Romary, Mary A. . . . . 900.00  
 Rome, David L. . . . . 48,575.31  
 Rosekrans, Kelly J. . . . . 5,704.40  
 Ross, Douglas A. . . . . 600.00  
 Ross, Hugh E. . . . . 550.00  
 Ross, Mary M. . . . . 57,410.00  
 Rouille, Mary R. . . . . 1,386.32  
 Routhier, Patricia A. . . . . 11,569.00  
 Roy, Carrie L. . . . . 17,742.50  
 Rubman, Tracy L. . . . . 12,682.00  
 Ryan, Lesley C. . . . . 55,974.59  
 Ryan, Therese P. . . . . 57,760.00  
 Sackevich, Patricia A. . . . . 14,641.00

Sadler, Rosemary. . . . . 41,329.00  
 Samuels, Margaret G. . . . . 3,377.15  
 Santor, Ginger. . . . . 5,733.60  
 Saunders, Ellen L. . . . . 40,608.00  
 Saunders, Susan E. . . . . 55,715.00  
 Sausville, Jean E. . . . . 25,129.54  
 Scafa, Gina A. . . . . 57,585.00  
 Schamberg, Lisa A. . . . . 71,801.23  
 Schleede, Lillian C. . . . . 32,890.00  
 Schlenoff, Toni J. . . . . 1,317.50  
 Schmidt, Leonard E. . . . . 3,937.95  
 Schneehagen, Richard L. . . . . 20,847.39  
 Schwartz, Anya C. . . . . 18,089.43  
 Sciria, Andrew P. . . . . 10,390.00  
 Sclafani, Barbara L. . . . . 57,710.00  
 Sclafani, Brent K. . . . . 59,043.32  
 Sedic, Melita. . . . . 993.00  
 Sells, Lashawn Y. . . . . 41,650.90



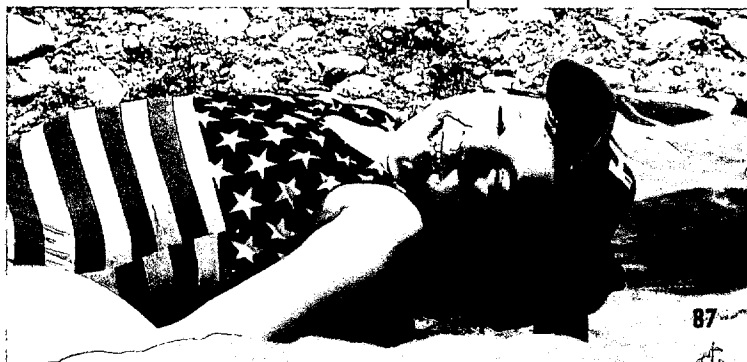


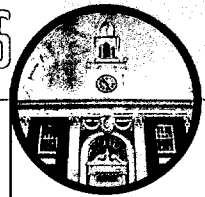
Semic, Nijaza . . . . .	18,869.35	Stanley, Tiffany L. . . . .	20,221.30
Shamberger, Jan L. . . . .	47,042.88	Stearns, Penny L. . . . .	52,220.00
Shappy, Tracie L. . . . .	5,383.68	Stergas, Kathleen H. . . . .	30,217.20
Sharp, Christopher M. . . . .	51,183.00	Stern, Mitchell. . . . .	1,560.00
Sharrott, Kim E. . . . .	425.00	Stillinger, Carole. . . . .	44,633.00
Shepard, Jane T. . . . .	31,907.00	Stitzel, Andrea F. . . . .	1,137.66
Shepherd, Susan R. . . . .	15,154.20	Storer, Constance. . . . .	58,951.39
Sheridan, Laurie A. . . . .	7,144.14	Stratton Jr, Robert A. . . . .	28,172.75
Shortsleeve, Joan E. . . . .	49,539.00	Stroud, Jane A. . . . .	2,736.00
Siegel, Joan E. . . . .	58,381.49	Stroupe, Eileen A. . . . .	9,718.07
Siegel, Lynda R. . . . .	47,177.00	Strouse, Margaret M. . . . .	49,008.11
Sienkiewicz, Heather J. . . . .	1,087.20	Strube, Jill A. . . . .	28,244.00
Sikora-Cain, Jill S. . . . .	54,503.59	Stuller, David L. . . . .	58,310.00
Silverman, Mary C. . . . .	57,410.00	Sugar, Melissa E. . . . .	15,038.40
Siminger, Eileen A. . . . .	58,743.32	Sullivan, Lynne M. . . . .	17,835.00
Simonds, Sandra K. . . . .	62,039.84	Sumner, Laura L. . . . .	332.74
Sisti, Beth E. . . . .	450.00	Sweeney, John A. . . . .	8,110.37
Sitek-Shaver, Lisa J. . . . .	36,305.00	Sweeney, Lauren C. . . . .	16,593.74
Sklar, Barbara D. . . . .	15,150.94	Sweeney, Matthew Q. . . . .	1,815.00
Slack, Lynn B. . . . .	46,120.59	Swenson, Candice K. . . . .	13,422.96
Slater, Jennifer C. . . . .	300.00	Sylvester, Richard H. . . . .	51,425.00
Smith, Kellie C. . . . .	49,540.00	Symula, Peter G. . . . .	1,574.00
Snyder-Wishingra, Mihr D. . . . .	507.50	Taft, Robert W. . . . .	34,242.19
Somoza, David M. . . . .	44,888.00	Taginski, Toni A. . . . .	13,568.40
Somoza, Pamela L. . . . .	2,382.50	Talcott, Florence M. . . . .	12,777.49
Souliere, Christine L. . . . .	44,633.00	Talcott, Tabitha L. . . . .	9,477.60
Sparks, Henry E. . . . .	53,719.00	Tallman, Krista R. . . . .	542.64
Spaulding, James L. . . . .	28,683.63	Tamayo, Theresa S. . . . .	51,618.34
Spring-Cecil, Aimee E. . . . .	23,414.90	Tanguay, Laurel P. . . . .	56,492.00
Squires, Deborah D. . . . .	57,101.34	Tanski, Gwenn K. . . . .	29,565.00

# SALARIES FISCAL YEAR 2002-2003

Tarigo, Jeffrey M. . . . .	475.00
Taylor, Fran P. . . . .	5,440.00
Taylor, Jonathan L. . . . .	41,074.00
Taylor, Kelly J. . . . .	923.40
Taylor, Susan G. . . . .	1,097.51
Taylor, Theresa M. . . . .	18,782.20
Teer, Robert . . . . .	49,539.00
Tenenbaum, Suzanne G. . . . .	26,914.17
Tennien, Michael P. . . . .	301.59
Terry, Carl G. . . . .	33,583.40
Tetrault, Christine M. . . . .	51,662.59
Tetu, Catherine Y. . . . .	32,906.40
Tetzlaff, Sarah C. . . . .	500.00
Tewksbury-Frye, Anne C. . . . .	57,590.00
Thies, Margaret R. . . . .	350.00
Thomas, Rebekah N. . . . .	43,910.02
Thompson, Holly A. . . . .	2,271.66
Thompson, Mary M. . . . .	18,912.96
Thompson, Sandra E. . . . .	11,364.23
Thompson, Susan J. . . . .	20,609.20
Thrane, Cynthia S. . . . .	57,982.00
Thstrup, Ashley E. . . . .	996.30
Tilton, Debbie N. . . . .	13,622.78
Tkach, Dianne. . . . .	50,291.66
Todisco, Nick J. . . . .	1,495.00
Trackim, Brenda J. . . . .	17,712.54
Trackim, Elizabeth A. . . . .	327.25
Trawczynski, Joyce A. . . . .	49,539.00
Trayah, Bradley F. . . . .	21,390.28
Treinis, Daniel L. . . . .	33,704.00
Tremblay, Jennifer P. . . . .	42,698.00
Tremblay, Jenny A. . . . .	300.00
Tremblay, Norman P. . . . .	40,461.00
Trombley, Patricia A. . . . .	4,074.40
Troyan, Francis J. . . . .	34,164.00
Truchon, Amy L. . . . .	30,177.50
Truchon, Brent . . . . .	41,529.00
Truesdale, Katharine C. . . . .	31,111.98
Truong, Tiffany M. . . . .	1,320.00
Turnowicz, Barbara E. . . . .	573.84
Upson, Joan C. . . . .	2,103.75
Vaillancourt, James P. . . . .	25,057.69
Vanderborght, Claudia . . . . .	4,120.00
Vatis, Christophe A. . . . .	36,402.00
Vaughan, Heather L. . . . .	5,836.80
Venezia, G. Autumn . . . . .	20,456.73
Venturo, Anne C. . . . .	54,170.00
Vestrand, Shawn A. . . . .	24,849.56
Villalobos, Elizabeth A. . . . .	390.00
Vining, Dawn E. . . . .	39,925.59
Voghell, Donna L. . . . .	57,410.00
Wacek, Becky J. . . . .	2,422.50
Wager, Barbara B. . . . .	4,800.00
Wagner, Alison . . . . .	1,972.08
Walker, Jacqueline R. . . . .	31,049.79

Walsleben, Linda M. . . . .	62,281.71
Walters, Mary S. . . . .	45,399.59
Ward, Heather N. . . . .	500.00
Weaver, Donald G. . . . .	76,235.33
Weaver, Margaret A. . . . .	36,399.00
Weibust, Stephen W. . . . .	57,410.00
Weiss, Susan V. . . . .	20,682.00
Weissenstein, David J. . . . .	57,410.00
Weizenegger, Deborah B. . . . .	62,020.00
Welch, James M. . . . .	42,634.00
Wells, Alice L. . . . .	35,304.00
Wesley, Patricia J. . . . .	55,370.94
Weston, Michael F. . . . .	44,532.25
Wheeler, Penne S. . . . .	58,699.59
Whitcomb, Frank A. . . . .	54,902.05
White, Theresa L. . . . .	1,359.75
Whitman, Patrick C. . . . .	44,630.00
Whitney, Lisa M. . . . .	10,821.60
Wilde, Christa A. . . . .	910.00
Willey, Kathleen H. . . . .	34,486.00
Williams, Brian E. . . . .	48,805.50
Williams, Patricia . . . . .	1,612.65
Winward, Rebecca B. . . . .	21,390.67
Witt, Teresa M. . . . .	44,633.00
Woessner, Dana S. . . . .	43,282.50
Wolf, Judy . . . . .	55,640.00
Wolfe, Elizabeth . . . . .	7,219.25
Wolter, Joann D. . . . .	53,851.00
Wood, Warren C. . . . .	450.00
Woodin, Tina . . . . .	958.30
Woods, Douglas E. . . . .	44,627.00
Woodworth, Heather S. . . . .	58,037.16
Worden, Kirstin D. . . . .	3,044.00
Woulf, Mary A. . . . .	26,786.00
Wurtsbaugh, Rachel M. . . . .	32,808.76
Yager, Laurie J. . . . .	33,413.79
Yaranga, Giovanna S. . . . .	38,794.32
Young, Julie A. . . . .	10,677.94
Young, Polly P. . . . .	9,442.23
Zahniser, Nancy J. . . . .	74,802.06
Zajan, Cheryl E. . . . .	51,661.00
Zeigfinger, Shalom A. . . . .	13,163.15
Zenaty, Jane B. . . . .	55,184.32
Zigmund, Terry . . . . .	644.00





## GENERAL OBLIGATION DEBT

June 30, 1978.....	\$14,416,000	June 30, 1991.....	\$53,248,196
June 30, 1979.....	\$16,341,000	June 30, 1992.....	\$54,417,803
June 30, 1980.....	\$15,101,000	June 30, 1993.....	\$45,548,186
June 30, 1981.....	\$28,795,000	June 30, 1994.....	\$48,841,229
June 30, 1982.....	\$29,134,000	June 30, 1995.....	\$45,568,460
June 30, 1983.....	\$27,638,000	June 30, 1996.....	\$46,427,141
June 30, 1984.....	\$26,267,000	June 30, 1997.....	\$44,706,929
June 30, 1985.....	\$23,935,000	June 30, 1998.....	\$43,997,090
June 30, 1986.....	\$41,000,000	June 30, 1999.....	\$46,966,309
June 30, 1987.....	\$42,845,000	June 30, 2000.....	\$46,216,009
June 30, 1988.....	\$48,880,000	June 30, 2001.....	\$47,276,091
June 30, 1989.....	\$50,434,290	June 30, 2002.....	\$39,890,647
June 30, 1990.....	\$55,481,636	June 30, 2003.....	\$41,820,263

## APPRAISED VALUATION

	2002-2003	2001-2002	2000-2001
Real Estate	\$1,662,945,200	\$1,652,444,300	\$1,627,443,400
Personal Property	\$130,148,400	\$129,420,400	\$119,363,700
Classification Factor*	\$99,292,622	\$98,757,280	\$94,429,500
Assessed Valuation for tax purposes	\$1,892,386,222	\$1,880,621,980	\$1,841,236,600
Veteran Exemption	\$1,455,200	\$1,420,000	\$1,500,000
Total Assessed Valuation	\$1,893,841,422	\$1,882,041,980	\$1,842,736,600

\*120% assessment of non-residential property for education funding.

## TAX-EXEMPT PROPERTIES SUMMARY

Type	Accounts 2003	Assessments
City	115	\$169,547,000
Colleges	110	\$350,863,009
County	3	\$6,739,800
Fraternities	9	\$3,495,800
Hospital	22	\$88,392,100
Railway	3	\$1,868,500
Religious	52	\$80,625,800
State of Vermont	27	\$39,877,900
U.S. Government	3	\$13,521,200
Winooski Valley Parks	9	\$2,302,700
All others	59	\$32,280,300
Exempt Property Total	412	\$789,514,109

PREPARED BY THE OFFICE OF THE CLERK TREASURER • BRENDAN S. KELEHER, CHIEF ADMINISTRATIVE OFFICER



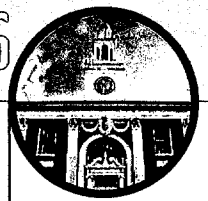
# CITY OF BURLINGTON, VERMONT



ANNUAL FINANCIAL REPORT • YEAR ENDING JUNE 30, 2003



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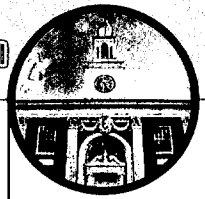


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# Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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James H. Powers, CPA  
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Kathy Blackburn, CPA  
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Chad A. Hewitt, CPA

## Independent Auditor's Report

Honorable Mayor and City Council  
City of Burlington  
Burlington, Vermont 05401

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Burlington, Vermont as of and for the year ended June 30, 2003, which collectively comprise the City of Burlington, Vermont's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Burlington, Vermont's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Electric Department, which represents forty percent (40%) and sixty-three percent (63%), respectively, of the assets and revenues of the Enterprise Funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Electric Department, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Burlington, Vermont, as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and School General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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



Information included under Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the City of Burlington, Vermont's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Sullivan, Powers & Company*

December 30, 2003  
Montpelier, Vermont  
Vt Lic. #92-000180

## Management's Discussion and Analysis

As management of the City of Burlington, Vermont (The City), we offer readers of the City's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2003. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at the beginning of this report.

### Financial Highlights

Government-wide Statements (refer to Exhibits A and B)

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$151,266,560 (total net assets). Of this amount, \$30,355,874 (unrestricted net assets) may be used by the various funds of the City to meet its ongoing obligations to its citizens and creditors.
- The City's total net assets increased by \$8,957,307 during this fiscal period. Governmental activities increased by \$ 5,749,400 and Business-type activities increased by \$3,207,907.
- The total net assets of a component unit of the City, the Burlington Community Development Corporation amounted to \$1,620,941, an increase of \$61,305 for the year.

Fund Financial Statements (refer to Exhibit C and Footnote III J.)

- As of the close of the fiscal year ending June 30, 2003, the City's governmental funds reported combined ending fund balances of \$2,797,131.
- The reserved portion of the governmental fund balance includes \$467,604 for inventories and prepaid expenditures and \$4,422,569 set aside for other restricted purposes.
- Management has designated \$1,160,932 of the fund balance for two purposes. \$606,570 has been designated for development of the Industrial Park near the Airport and \$554,362 has been designated in the School Fund for education purposes.
- The undesignated fund balance of the General Fund component of the governmental funds had a positive ending fund balance of \$56,359, a decrease of \$55,719 from the previous fiscal year.
- The undesignated fund balance of the other governmental funds reported as a group amounted to a shortfall of (\$3,310,333), a decrease of \$1,153,816. This was due primarily to the timing of the receipt of state and federal grants and reimbursements for capital projects and development projects. Simply put, revenues for grants funds received 60 days or more after the end of the fiscal year are deferred and counted in the period they are received as required by GASB Statement #33.

## Overview of the Financial Statements

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

### Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the City of Burlington, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City of Burlington's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increase or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Burlington that are primarily supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Burlington include general government, safety services, public works, cultural and recreation activities, schools, traffic control and parking, the operation of an outdoor mall in the downtown area, and community and economic development. The business-type activities of the City include the operation of the Airport, the Electric Utility, Water, and Wastewater Utilities, and the food services operation and vocational educational programs administered by the School Department.

The government-wide financial statements are designed to include not only the City of Burlington itself (known as the primary government), but also any legally separate entities for which it is financially accountable (known as component units). The City of Burlington has one such unit, that being the Burlington Community Development Corporation (BCDC) that is organized to carry out the industrial and economic development of the City.

The government-wide financial statements can be found in Exhibits A and B of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Burlington, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories:

governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Burlington maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the school fund, which are considered to be major funds.

The City of Burlington adopts an annual appropriated budget for its General Fund and School General Fund. A budgetary comparison statement has been provided for the general fund and the School general fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found in Exhibits C through F of this report.

**Proprietary funds.** The City of Burlington maintains one type of proprietary activities. Enterprise funds are used to report the same functions presented in business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its operation of the Airport Fund, the Electric Department, the Water Fund, the Wastewater Fund, and the School Department's Food Services and Vocational Education Funds.



Proprietary funds provide the same type of information as the government-wide financial statements only in more detail. The proprietary fund financial statements provide separate information for the Airport Fund, the Electric Fund, the Water Fund, and the Wastewater Fund and the School Enterprise Fund.

The basic proprietary fund financial statements can be found in Exhibits G through I of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found immediately following the basic financial statements in this report in Exhibits J and K.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

## Government-Wide Financial Analysis

### CITY OF BURLINGTON NET ASSETS (Refer to Exhibit A)

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
Current and other assets	\$ 30,515,920	\$ 28,016,958	\$ 94,594,776	\$ 68,939,910	\$ 125,110,696	\$ 96,956,868
Capital assets	74,392,360	66,428,366	159,901,593	156,367,898	234,293,953	222,796,264
<b>Total Assets</b>	<b>104,908,280</b>	<b>94,445,324</b>	<b>254,496,369</b>	<b>225,307,808</b>	<b>359,404,649</b>	<b>319,753,132</b>
Long-term liabilities outstanding	47,353,016	40,030,363	141,762,071	118,040,042	189,115,087	158,070,405
Other liabilities	9,348,381	11,957,478	9,674,621	7,415,996	19,023,002	19,373,474
<b>Total Liabilities</b>	<b>56,701,397</b>	<b>51,987,841</b>	<b>151,436,692</b>	<b>125,456,038</b>	<b>208,138,089</b>	<b>177,443,879</b>
<b>Net Assets</b>						
Investment in capital assets, net of related debt	35,566,714	30,039,552	54,717,391	52,605,618	90,284,105	82,645,170
Restricted	14,949,481	14,487,989	15,697,100	11,845,120	30,646,581	26,333,109
Unrestricted	(2,309,312)	(2,070,058)	32,645,186	35,401,032	30,335,874	33,330,974
<b>Total Net Assets</b>	<b>\$ 48,206,883</b>	<b>\$ 42,457,483</b>	<b>\$ 103,059,677</b>	<b>\$ 99,851,770</b>	<b>\$ 151,266,560</b>	<b>\$ 142,309,253</b>

As noted earlier, net assets may serve over time to be a useful indicator of a government's financial position. In the case of the City of Burlington, assets exceeded liabilities by \$151,266,560 at the close of fiscal year 2003. This is an increase of \$8,957,307 over the amount reported at June 30, 2002.

The largest portion of the City's net assets (60% or \$90,284,105) reflects its investments in capital assets (e.g., land buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. This is an increase of \$7,638,935 over the previous fiscal year. The City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net assets (20% or \$30,646,581) represents resources that are subject to external restriction as to how they may be used. This is an increase of \$4,313,472 over FY 2002. The remaining balance of unrestricted net assets (20% or \$30,335,874) is to be used to meet the government's ongoing obligations to citizens and creditors. Included in unrestricted net assets are amounts that management has designated for particular purposes, such as capital reserve funds, reserves for encumbrances, and reserves for expenditures in subsequent fiscal years. The unrestricted net assets declined by \$2,995,100 this year.

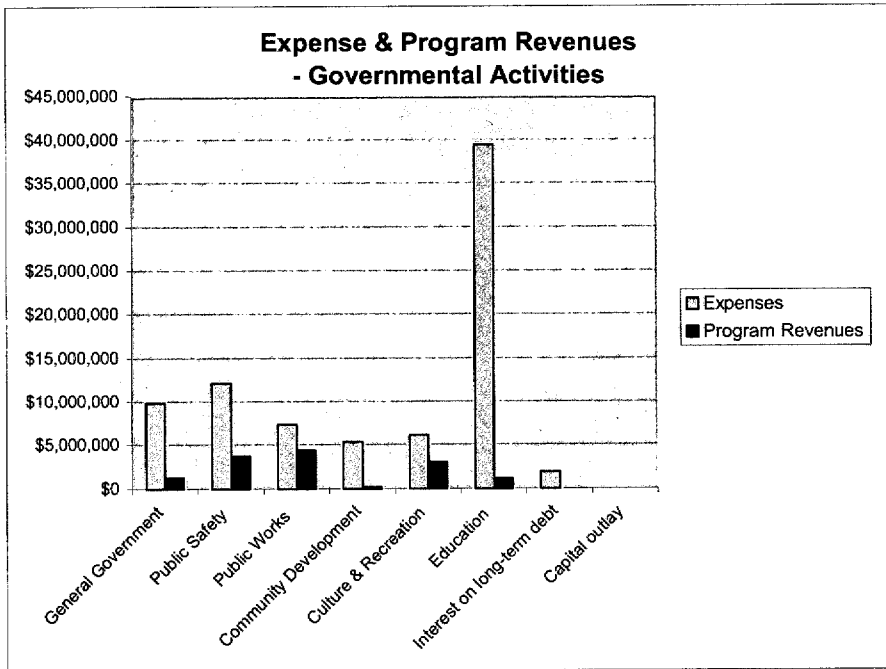
At the end of fiscal year 2003, the City is able to report positive balances in all three categories of net assets for the government as a whole, as well as for its separate business-type activities. The governmental activities area reports a positive balance of \$35,566,714 of investments in capital assets, net of related debt and a positive balance \$14,949,481 in net assets that are subject to external restriction. However, there is a negative balance of (\$2,309,312) in the governmental activities unrestricted net assets section. This is primarily due to the change in reporting of liabilities formerly reported in the general long-term debt account group such as insurance reserves, compensated absences, landfill post-closure costs, and early retirement costs in the City's School Department. In the governmental activities section, investments in capital assets increased by \$5,527,162 from \$30,039,552, restricted net assets increased by \$461,492 from \$14,487,989, and unrestricted net assets decreased by \$239,254 from (\$2,070,058) from the ending balance of FY 2002.

The negative unrestricted net assets in the Governmental Activities includes \$595,401 for the General Fund, \$988,627 for the School Funds, \$26,152 for the Church Street Marketplace Fund, \$253,702 for the DPW new facility, \$115,926 for the Library Heating Upgrade, and \$329,504 for the Transportation Facility Fund.

**Governmental activities.** Governmental activities increased the City's net assets by \$5,749,400 or 13.5% during the current fiscal year to \$48,206,883 over the ending amount of \$42,457,483 in FY 2002. The major factor contributing to this increase was the addition of capital assets, net of long-term liabilities during the fiscal year. Please refer to Exhibits D and E for a list of other changes in net assets of governmental activities.







The above graph illustrates the expenses associated with the various functions of governmental activities and the revenues that are directly associated with or generated by these functions. The expenses of these functions are also funded with general revenues, such as property taxes, that are collected centrally.

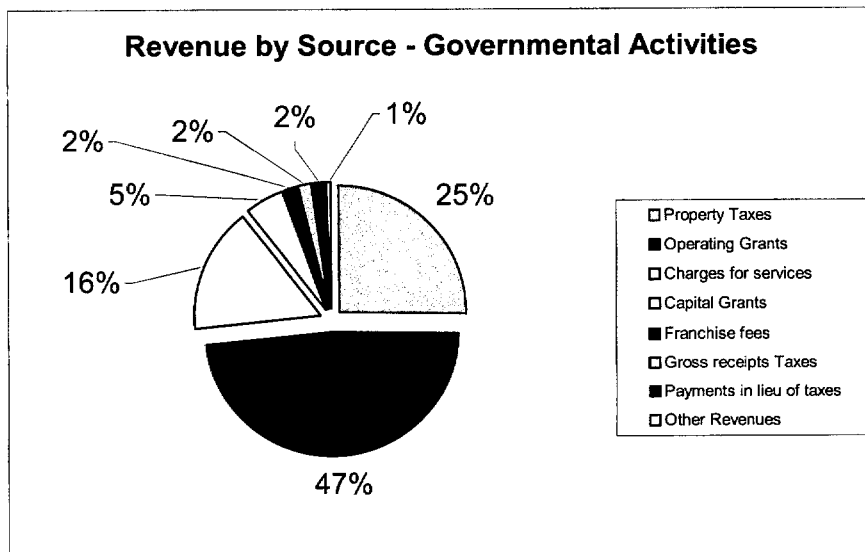
The chart below is a one page presentation of Exhibit B that illustrates the components of the revenue sources and expenditure areas of the government wide Statement of Activities.

### **CITY OF BURLINGTON, VERMONT CHANGE IN NET ASSETS**

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
<b>Revenues</b>						
Program revenues						
Charges for services	\$13,707,887	\$13,240,179	\$61,512,626	\$58,247,210	\$75,220,513	\$71,487,389
Operating Grants and Contributions	40,567,938	19,265,388	427,233	431,577	40,995,171	19,696,965
Capital Grants and Contributions	4,098,549	3,239,005	3,322,347	1,095,984	7,420,896	4,334,989
General revenues						
Property Taxes	21,440,315	40,116,693	0	0	21,440,315	40,116,693
Rooms and Meals Taxes	1,355,279	1,339,729	0	0	1,355,279	1,339,729
Payments in lieu of taxes	1,481,522	1,098,400	0	0	1,481,522	1,098,400
Street Franchise fees	1,434,108	1,344,202	0	0	1,434,108	1,344,202
Development Impact Fees	73,061	92,836	0	0	73,061	92,836
Interest & Penalties on delinquent taxes	290,878	225,545	0	0	290,878	225,545
Addition to Permanent Funds	13,065	0	0	0	13,065	0
Restricted Contributions	0	8,825	0	0	0	8,825
Unrestricted Investment Earnings	509,575	116,653	645,660	771,787	1,155,235	888,440
Other Revenues	61,025	19,881	1,053,435	738,731	1,114,460	758,612
Airport Passenger Facility Charges	0	0	1,447,546	1,366,706	1,447,546	1,366,706
Gain (loss) on Sale of Capital Assets/ Associated Companies	32,000	0	66,476	1,744,613	98,476	1,744,613
<b>Total Revenues</b>	<b>85,065,202</b>	<b>80,107,336</b>	<b>68,475,323</b>	<b>64,396,608</b>	<b>153,540,525</b>	<b>144,503,944</b>
<b>Expenses</b>						
Governmental Activities						
General Government	9,813,081	8,955,487	0	0	9,813,081	8,955,487
Public Safety	12,119,563	12,095,101	0	0	12,119,563	12,095,101
Public Works	7,328,226	5,063,421	0	0	7,328,226	5,063,421
Community Development	5,340,787	4,589,375	0	0	5,340,787	4,589,375
Culture and Recreation	6,094,800	4,344,723	0	0	6,094,800	4,344,723
Education	39,385,227	38,175,078	0	0	39,385,227	38,175,078
Interest on long-term debt	1,881,561	1,721,840	0	0	1,881,561	1,721,840
Business Type Activities						
Electric Utility	0	0	41,458,796	36,439,009	41,458,796	36,439,009
Airport	0	0	10,800,791	9,384,996	10,800,791	9,384,996
Water	0	0	4,040,413	3,838,731	4,040,413	3,838,731
Wastewater	0	0	4,683,346	4,804,838	4,683,346	4,804,838
School Enterprise	0	0	1,636,627	1,448,593	1,636,627	1,448,593
<b>Total Expenses</b>	<b>81,963,245</b>	<b>74,945,025</b>	<b>62,619,973</b>	<b>55,916,167</b>	<b>144,583,218</b>	<b>130,861,192</b>
Changes in net assets before transfers	3,101,957	5,162,311	5,855,350	8,480,441	8,957,307	13,642,752
Transfers	2,647,443	2,472,670	(2,647,443)	(2,472,670)	0	0
Change in net assets	5,749,400	7,634,981	3,207,907	6,007,771	8,957,307	13,642,752
Net Assets - Beginning of Year	42,457,483	34,822,502	99,851,770	93,843,999	142,309,253	128,666,501
Net Assets - End of Year	\$48,206,883	\$42,457,483	\$103,059,677	\$99,851,770	\$151,266,560	\$142,309,253



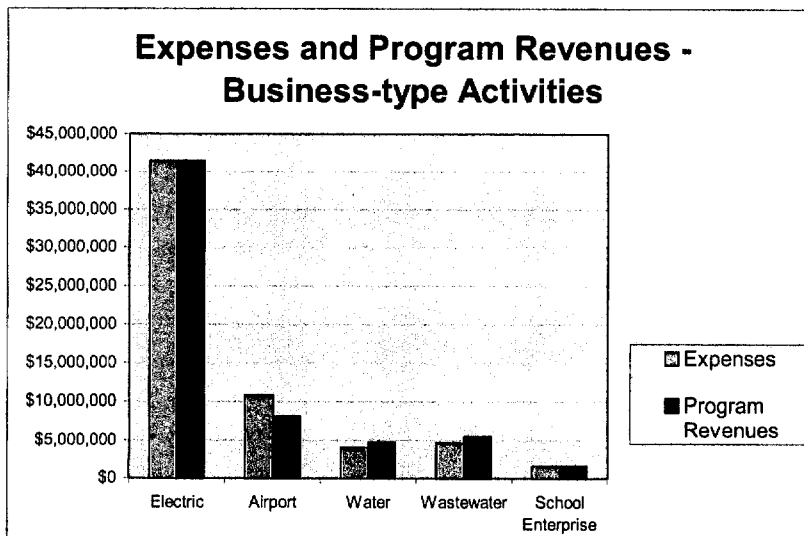
The table below shows the percentages of revenue by each type of revenue of governmental activities. The largest sources are property taxes (25% of total), operating grants (47%), and charges for services (16%).



**Business-type activities.** Business-type activities also increased the net assets of the City this year in the amount of \$3,207,907 from \$99,851,770 to \$103,059,677. Key elements of this change are as follows:

- Operating Income for all Business-type activities amounted to \$3,806,436. This contrasts with an operating income amount of \$7,127,795 in FY 2002. The major operating revenue source is charges for services at \$61,512,626, which increased by 8.0% over the prior fiscal year. However, operating expenditures ended the year at \$57,706,190, an increase 12.8% which contributed significantly to the operating income decrease. The most significant increase in operating expenditures occurred in the Electric Utility due to advances in the cost of purchased power and staffing costs. The Airport costs also contributed to the change. Increased security costs, funded by the airport, were a significant factor in this increase.
- Included in the operating expenses is depreciation in the amount of \$8,772,506 for all business-type activities.
- There was a positive change in net assets for all business-type funds with the exception of Wastewater, which experienced a very slight decrease. The changes in net assets by fund follow below:

<u>Fund</u>	<u>Change in Net Assets</u>
Electric Utility	\$ 241,585
Airport	2,590,151
Water Resources	433,833
Wastewater	(126,512)
School Enterprise Funds	68,850
Total	<u>\$ 3,207,907</u>



Program revenues for business-type activities amounted to \$65,262,206 for the year. Almost all (94.2%) of the program revenues for business-type activities come from charges for services. The remainder of the program revenues consists of operating grants and capital grants for Airport and Water projects.

#### Financial Analysis of the Government's Funds

As noted earlier, the City of Burlington uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

- At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2,797,131, a slight increase of \$163,928 or 6.2% over the previous fiscal year. The City has designated \$1,160,932 of the fund balance for two purposes. \$606,570 has been designated for development of the Industrial Park near the Airport and \$554,362 has been designated in the School Fund for education purposes. The reserved portion of the governmental fund balance includes \$467,604 for inventories and prepaid expenditures and \$4,422,569 set aside for other restricted purposes such as capital and grant-funded projects. The undesignated, unreserved fund balance of all governmental funds amounts to a shortfall of (\$3,253,974). The General Fund balance component had a positive undesignated fund balance of \$56,359, a decrease of \$55,719 from the previous fiscal year. This is .14% of expenditures, which leaves the City with limited flexibility to deal with contingencies. The undesignated balance in the other governmental funds reported as a group amounted to (\$3,310,333). As stated previously in the Financial Highlights, this was due primarily to the timing of the receipt of state and federal grants and reimbursements for capital projects and development projects.

The fund balance of the City's general fund decreased slightly by \$148,631 during this reporting period. Some of the key factors concerning this fund follow below:

- Under performing revenues included property taxes (short of anticipated by \$95,407) due to the settlement of tax appeals, parking ticket fines (short by \$101,465) due to staffing issues, and the allocation of insurance costs from other funds such as the insurance reserve (short by \$299,353), and employee health benefits (short by \$64,095).
- The Intergovernmental Revenue category fell short of budget by \$85,280. This was due primarily to the timing of receipt of a state grant that was received more than 60 days after the end of the fiscal year.
- Workers compensation costs rose by 34% to \$1,392,634 or by \$357,085 over the previous fiscal year.
- Several operating departments exceeded the expenditure budget as listed in the General Fund Budgetary highlights below.
- Development Related revenues associated with construction projects in the City were very strong. These consist of permit fees, which exceeded budget by \$594,785 and recording fees, which exceeded expectations by \$219,206. However, zoning related permits fell short of anticipated by \$49,068.

The School General Fund balance increased by \$248,930. Increases in the amount of Payments in Lieu of Taxes over the amount anticipated of \$235,690 and the receipt of \$628,960 of intergovernmental revenues over budget were significant revenue factors contributing to this change. This increased level of revenues helped to offset expenditures of \$371,148 over budget.

**Proprietary funds.** The City of Burlington's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail

Net assets for the Electric Utility fund amounted to \$43,862,600, those for the Airport fund amounted to \$38,269,407, those for the Water Resources fund amounted to \$7,711,901, those for Wastewater fund amounted to \$12,651,199, and those for the School Enterprise Funds amounted to \$564,570. Net assets of the Wastewater fund decreased slightly by \$126,512 due to a decline in interest earnings and charges for services. However, the unrestricted assets of the Electric Utility, Airport, Water resources, and School Enterprise Funds increased by \$241,585, \$2,590,151, \$433,833 and \$68,850 respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

#### General Fund Budgetary Highlights

Differences between budgeted amounts and actual amounts can be briefly summarized as follows:

**Revenues:** There were several revenue sources that were particularly strong. These were permit fees collected by DPW Inspection Services (\$594,785 above anticipated), and recording fees collected in the City Clerk/Treasurer's Office (\$219,206 above anticipated). Another strong revenue source was ambulance fees credited to the Fire Department (\$212,788 above anticipated).

However, there were several disappointing revenue sources this year. These included the property taxes (\$95,407 below anticipated), Parking ticket fines (\$114,681 below anticipated), the allocation of insurance costs from other funds (\$299,353 below anticipated) and an intergovernmental grant in the amount of \$250,000 not received within 60 days of the end of the fiscal year.



## **Expenditures:**

For the third consecutive year, the largest challenge facing the City budget was the rise in worker's compensation costs. Citywide, workers compensation costs rose by 34% to \$1,392,634 or by \$357,085 over the previous fiscal year. To further understand the significance of this increase, in 1998, worker's compensation costs amounted to \$400,431 citywide. Costs have risen 347% in just six years. These costs were analyzed to determine which departments had the highest usage and an allocation of costs was made to those departments having higher than expected usage. On the positive side, employee health costs fell slightly under the projected level and increased citywide by only 3% when about a 10% increase was projected.

Another problem area was the expenditures in the City Attorney's Office that exceeded the budgeted level by about \$107,190. The primary reason again this year was the increased cost incurred in settling zoning issues. The Fire Department exceeded its expenditure budget by \$124,668 with a major portion attributed to overtime costs and extra duty pay. The Parks & Recreation Department exceeded its expenditure budget by \$166,656, which was only partially offset by increased revenues. City Arts expenditures remained within the constraints of available funds in FY 2003.

## **Fiduciary funds.**

The Retirement Fund net assets dropped by \$3,353,889 during the year due to overall economic and market conditions and stood at \$85,452,072 at June 30, 2003. The City is monitoring this situation and several options are being reviewed to address it.

## **Capital Assets and Debt Administration**

**Capital assets.** The City of Burlington's investment in capital assets for its governmental and business-type activities as of June 30, 2003, amounted to \$90,284,105 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, vehicles and equipment, water and wastewater distribution systems, electric generating and transmissions capital assets and land, land improvements and buildings at the Burlington International Airport.

In the governmental area, the total amounted to \$35,566,714, an increase of \$5,527,162 over the FY 2002 level. The capital assets of the City's business-type activities increased by \$2,111,773 to a net of \$54,717,391.

Major capital events during the current fiscal year included the following:

- The completion of phase one of the renovation and restoration of the Old Firehouse building at a total cost of \$2,575,843 paid with grants, a contribution from City capital funds, and fund-raising.

- Completion of the first phase of the municipal telecommunications project including building a fiber optic network and associated equipment at a cost of \$2,848,211 funded by a capital lease. This connected all municipal buildings (17 in total).
- Road, curb and sidewalk construction amounting to \$1,391,150 funded by dedicated property taxes.
- A land purchase at the corner of Battery and Cherry slated for future development at a cost of \$1,800,000 paid for with a federal loan.
- Improvements to the heating and ventilation system at the Fletcher Free Library amounting to \$251,007 paid for by impact fees and interfund loan.
- Vehicles and machinery purchases including 6 Police cars, One van for the Library Outreach program, three trucks and trailers for Parks & Recreation, two state of the art recycling trucks, two fully equipped ambulances for the Fire Department, and several trucks and pieces of heavy equipment for the Department of Public Works amounting to \$1,111,509.
- A Computer Aided Dispatch and records Management System for the Police Department at a cost of \$305,320 funded by grants.
- A Land Records database used by the City Assessor, Planning & Zoning, Code Enforcement, and DPW Inspections in the amount of \$409,294 funded by a capital lease and Act 60 funds.

A table that shows the values of the City's capital assets for two fiscal years, prior to depreciation, is as follows:

	Governmental Activities		Business-type activities		Totals	
	2003	2002	2003	2002	2003	2002
Land	\$ 16,629,726	\$ 14,624,001	\$ 12,091,801	\$ 10,453,283	\$ 28,721,527	\$ 25,077,284
Construction in Progress	3,277,477	7,637,214	3,167,993	1,051,983	6,445,470	8,689,197
Antiques and Works of Art	52,000	52,000	-	-	52,000	52,000
Land Improvements	125,000	125,000	29,490,216	27,437,071	29,615,216	27,562,071
Buildings and Building Improvements	50,458,492	45,310,012	41,874,524	40,571,226	92,333,016	85,881,238
Vehicles, Machinery, Equipment and Furniture	16,306,857	12,841,270	18,231,188	15,882,848	32,538,045	28,724,118
Book Collections	2,234,722	2,152,229	-	-	2,234,722	2,152,229
Roads, Curbs, and Sidewalks *	5,878,575	1,853,797	-	-	5,878,575	1,853,797
Distributions and Collections Systems	-	-	169,532,674	165,810,827	169,532,674	165,810,827
<b>Total Assets</b>	<b>\$ 94,962,849</b>	<b>\$ 84,595,523</b>	<b>\$ 272,388,396</b>	<b>\$ 261,207,238</b>	<b>\$ 367,351,245</b>	<b>\$ 345,802,761</b>

\* Roads, Curbs, and Sidewalks reflect the activity of the 2003 and 2002 reporting periods only. The City will incorporate the activity from past fiscal periods in its future financial statements.

Additional information of the City of Burlington's net assets can be found in note IV.E. of the notes to the financial statements.



**Long-term debt.** At the end of the current year, the City of Burlington had total bonds, notes, and capital leases payable of \$204,380,576. Of this, \$41,524,405 applies to governmental activities and \$162,856,171 (prior to unamortized premiums, discounts, and deferred loss on refunding) applies to business-type activities. The table below presents the components of this category for the current and past fiscal years:

	Governmental Activities		Business-type activities		Totals	
	2003	2002	2003	2002	2003	2002
General Obligation Bonds	\$ 19,335,700	\$ 17,097,634	\$ 5,639,300	\$ 7,177,367	\$ 24,975,000	\$ 24,275,001
Revenue Bonds	-	-	157,067,456	134,232,009	157,067,456	134,232,009
Bond/Revenue Anticipation & Notes Payable	16,799,590	16,000,192	-	-	16,799,590	16,000,192
Obligations Under Capital Leases	5,389,115	4,840,385	149,415	248,276	5,538,530	5,088,661
Totals	\$ 41,524,405	\$ 37,938,211	\$ 162,856,171	\$ 141,657,652	\$ 204,380,576	\$ 179,595,863

The City's total bonds, notes and capital leases increased by \$24,784,713 during the year. General obligation bonds outstanding increased by \$700,000 to 24,975,000 due to the following new issues and refundings. A new General Obligation bond for \$750,000 was issued in July 2002 to finance general capital improvements and small working capital needs. \$443,000 was used to repay a bond anticipation note taken out on June 24, 2002. The major uses of these funds were improvements to City Hall and Leddy Arena. The School Department also issued a bond of \$860,000 as part of the financing to make improvements at several City Schools in July 2002. Also, in July 2002, the School and Electric Departments issued refunding bonds for the purpose of reducing future debt service. Another general obligation bond for \$2,500,000 was issued in April 2003 for the purpose of financing new public safety vehicles. Once again, Moody's Investor's Services, Inc. reaffirmed the City's General Obligation bond rating of Aa3. The City issued \$2,075,000 of Refunding Certificates of Participation in July 2002 to refund debt issued in June 1995 to reduce financing costs. These certificates originally funded improvements to the City's Police Station.

The Burlington International Airport issued a \$24,800,000 revenue bond in June 2003 for the purpose of making capital improvements to the terminal and parking facilities. Overall, the amount of revenue bond debt increased by \$22,835,447 this year to \$157,067,456. The balances due for the various revenue bonds at June 30, 2003 (exclusive of unamortized discounts, premiums, and deferred losses on refunding) were as follows:

Electric Department	\$ 70,740,000
Water Resources	10,795,000
Wastewater Department	24,202,456
Airport	<u>51,330,000</u>
Total Revenue Bonds	<u>\$157,067,456</u>

The City issued \$4,000,000 in tax anticipation notes during the year, all of which were paid in full by June 30, 2003. There was a \$1,000,000 Wastewater revenue anticipation note issued and paid back during the year. The City issued \$278,800 in bond anticipation notes on June 30, 2003 to pay for costs associated with the replacement of docks at Waterfront Park. These notes were repaid from proceeds of a general obligation capital lease issued in July 2003.

Additional Information on the City of Burlington's long-term debt can be found in note IV.I. of the notes to the financial statements.

#### **Economic Factors and Next Year's Budgets and Rates**

Listed below are some of the factors that were factored in formulating the budget for fiscal year 2004:

- The Municipal grand list value for the City increased to \$1,874,303,320. This amounted to an increase of \$33,066,720 or 1.8% from the prior fiscal year.
- The rate of increase in the cost of employer costs and employee benefits, particularly worker's compensation costs, increased faster than the rate of inflation again this fiscal year.
- The Employee Retirement plan suffered a significant loss of the market value of its assets over a three-year period.
- The cost of Downtown Policing of establishments serving alcohol has grown with additional funds required for this activity to be self-supporting.
- The cost of purchased power by the City's electric utility has increased significantly.

#### **2004 City Budget**

The City of Burlington approved a general fund budget for fiscal year 2004 in the amount of \$40,491,220. This represents an increase of 6.5% over the previous fiscal year. About \$1,105,720 of this increase is the result of a 6.25-cent increase in a dedicated tax rate for the employee pension fund. These additional taxes were necessary due to the loss in market value of pension investments due to overall economic conditions in the country. Benefit levels are also being examined with the objective of maintaining as strong a benefit as can reasonably be afforded.

In this budget, the grand list growth is projected to be about ½ % and will fund some of the increase in the benefits and employer costs. The budget includes an increase in the City Rooms and Meals tax which will generate about \$295,000 in funds. Most of this will cover the costs associated with the downtown policing of establishments that sell liquor.



Rates for the Water, and Wastewater held steady during this fiscal year. The Electric Department rates are slated to increase by 7.1% on January 1, 2004 to cover the increased costs of purchased power and overhead. Airport charges for landing fees, terminal rent, and parking were reviewed and increased as part of the analysis of rates needed are being reviewed and a mid-year adjustment is likely to take place.

This financial report is designed to provide a general overview of the City of Burlington, Vermont's financial condition. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Clerk/Treasurer, City of Burlington, City Hall, 149 Church Street, Burlington, VT 05401.



	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Burlington Community Development Corporation
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 4,225,172	\$ 5,463,544	\$ 9,688,716	\$ 83,107
Investments	3,517,396	2,818,610	6,336,006	0
Receivables (Net of Allowance for Uncollectibles):				
Taxes Receivable	1,762,433	0	1,762,433	0
Accounts Receivable	7,721,093	9,324,678	17,045,771	26,828
Notes and Loans Receivable	9,131,597	2,864,599	11,996,196	1,526,065
Accrued Interest Receivable	3,057,256	10,425	3,067,681	8,761
Estimated Unbilled Revenues	0	2,408,498	2,408,498	0
Inventories	353,817	3,202,006	3,555,823	0
Other Current Assets	612,983	187,552	800,535	0
Due from Other Governments	266,500	0	266,500	0
Interfund Loans Receivable/Payable	(242,593)	242,593	0	0
Restricted Assets:				
Investments	0	41,186,449	41,186,449	0
Investments in Associated Companies	0	427,576	427,576	0
Other Long-Term Assets, Net of Accumulated Amortization	110,266	26,458,246	26,568,512	0
Capital Assets				
Land	16,629,726	12,091,801	28,721,527	662,604
Construction in Progress	3,277,477	3,167,993	6,445,470	0
Antiques and Works of Art	52,000	0	52,000	0
Other Capital Assets, (Net of Accumulated Depreciation)	54,433,157	144,641,799	199,074,956	1,987,824
Total Assets	104,908,280	254,496,369	359,404,649	4,295,189
<b>LIABILITIES</b>				
Accounts Payable	6,909,068	4,471,223	11,380,291	10,203
Accrued Payroll and Benefits Payable	595,092	2,202,338	2,797,430	0
Due to Fiduciary Funds	3,675	4,248	7,923	0
Accrued Interest Payable	236,466	831,036	1,067,502	8,761
Deferred Revenue	1,604,080	0	1,604,080	0
Payable from Restricted Assets	0	2,165,776	2,165,776	0
Noncurrent Liabilities:				
Due within One Year	5,060,259	7,837,752	12,898,011	97,403
Due in More than One Year	42,292,757	133,924,319	176,217,076	2,557,881
Total Liabilities	56,701,397	151,436,692	208,138,089	2,674,248
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	35,566,714	54,717,391	90,284,105	1,521,209
Restricted for:				
Traffic	605,160	0	605,160	0
Community Development/Housing Trust	13,181,140	0	13,181,140	0
Perpetual Care	820,728	0	820,728	0
Debt Service/Renewal and Replacements	0	15,697,100	15,697,100	0
Other Purposes	342,453	0	342,453	0

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



**CITY OF BURLINGTON, VERMONT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**EXHIBIT B**

								Net (Expense) Revenue and Changes in Net Assets	
	Program Revenues				Primary Government			Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Burlington Community Development Corporation	
<b>Functions/Programs</b>									
<b>Primary Government:</b>									
<b>Governmental Activities:</b>									
General Government	\$ 9,813,081	\$ 1,242,980	\$ 292,336	\$ 0	\$ (8,277,765)	\$ 0	\$ (8,277,765)	\$ 0	
Public Safety	12,119,563	3,745,538	640,809	281,593	(7,451,623)	0	(7,451,623)	0	
Public Works	7,328,226	4,393,978	281,442	0	(2,652,806)	0	(2,652,806)	0	
Community Development	5,340,787	205,695	5,051,706	215,000	131,614	0	131,614	0	
Culture and Recreation	6,094,800	2,983,056	225,188	364,493	(2,522,063)	0	(2,522,063)	0	
Education	39,385,227	1,136,640	34,076,457	0	(4,172,130)	0	(4,172,130)	0	
Interest on Long-Term Debt	1,881,561	0	0	0	(1,881,561)	0	(1,881,561)	0	
Capital Outlay	0	0	0	3,237,463	3,237,463	0	3,237,463	0	
Total Governmental Activities	81,963,245	13,707,887	40,567,938	4,098,549	(23,588,871)	0	(23,588,871)	0	
<b>Business-Type Activities:</b>									
Electric	41,458,796	41,424,471	0	0	0	(34,325)	(34,325)	0	
Airport	10,800,791	8,145,079	427,233	3,322,347	0	1,093,868	1,093,868	0	
Water	4,040,413	4,748,398	0	0	0	707,985	707,985	0	
Wastewater	4,683,346	5,543,852	0	0	0	860,506	860,506	0	
School	1,636,627	1,650,826	0	0	0	14,199	14,199	0	
Total Business-Type Activities	62,619,973	61,512,626	427,233	3,322,347	0	2,642,233	2,642,233	0	
Total Primary Government	144,583,218	75,220,513	40,995,171	7,420,896	(23,588,871)	2,642,233	(20,946,638)	0	
<b>Component Unit:</b>									
Burlington Community Development Corporation	263,653	234,803	90,155	0	0	0	0	61,305	
<b>General Revenues:</b>									
Property Taxes					21,440,315	0	21,440,315	0	
Gross Receipts Taxes					1,355,279	0	1,355,279	0	
Payment in Lieu of Taxes					1,481,522	0	1,481,522	0	
Franchise Fees					1,434,108	0	1,434,108	0	
Impact Fees					73,061	0	73,061	0	
Interest and Penalties on Delinquent Taxes					290,878	0	290,878	0	
Addition to Permanent Funds					13,065	0	13,065	0	
Unrestricted Investment Earnings					509,575	645,660	1,155,235	0	
Other Revenues					61,025	1,053,435	1,114,460	0	
Passenger Facility Charges					0	1,447,546	1,447,546	0	
Gain (loss) on Sale of Capital Assets/Associated Companies					32,000	66,476	98,476	0	
Transfers					2,647,443	(2,647,443)	0	0	
Total General Revenues and Transfers					29,338,271	565,674	29,903,945	0	
Change in Net Assets					5,749,400	3,207,907	8,957,307	61,305	
Net Assets - July 1, 2002					42,457,483	99,851,770	142,309,253	1,559,636	
Net Assets, June 30, 2003					\$ 48,206,883	\$ 103,059,677	\$ 151,266,560	\$ 1,620,941	

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

CITY OF BURLINGTON, VERMONT  
BALANCE SHEET—GOVERNMENTAL FUNDS  
JUNE 30, 2003

EXHIBIT C

	General Fund	School Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ (881,291)	\$ 5,060,363	\$ 46,100	\$ 4,225,172
Investments	1,794,500	42,565	1,680,331	3,517,396
Receivables (Net of Allowance for Uncollectibles)				
Taxes Receivable	1,762,433	0	0	1,762,433
Accounts Receivable	1,529,301	1,192,605	4,999,187	7,721,093
Notes Receivable	0	0	9,131,597	9,131,597
Accrued Interest Receivable	0	0	3,057,256	3,057,256
Due from Other Governments	266,500	0	0	266,500
Due from Other Funds	8,178	0	0	8,178
Inventories	209,760	0	144,057	353,817
Other Current Assets	560,097	50,825	2,061	612,983
<b>Total Assets</b>	<b>\$ 5,249,478</b>	<b>\$ 6,346,358</b>	<b>\$ 19,060,589</b>	<b>\$ 30,656,425</b>
<b>LIABILITIES</b>				
Liabilities:				
Accounts Payable	1,376,820	4,053,924	1,478,324	6,909,068
Accrued Payroll and Benefits Payable	535,544	0	59,548	595,092
Due to Other Funds	171	0	11,682	11,853
Interfund Loans Payable	0	0	242,593	242,593
Deferred Revenue	1,673,247	1,583,119	16,390,194	19,646,560
Compensated Absences - Current	0	104,128	0	104,128
Insurance Reserves - Funded	350,000	0	0	350,000
<b>Total Liabilities</b>	<b>3,935,782</b>	<b>5,741,171</b>	<b>18,182,341</b>	<b>27,859,294</b>
Fund Balances:				
Reserved for				
Inventories and Prepaid				
Expenditures	270,661	50,825	146,118	467,604
Other Purposes	380,106	0	4,042,463	4,422,569
Unreserved, Reported In				
General Fund	662,929	0	0	662,929
Special Revenue Funds	0	554,362	(1,573,311)	(1,018,949)
Capital Project Funds	0	0	(1,737,022)	(1,737,022)
<b>Total Fund Balances</b>	<b>1,313,696</b>	<b>605,187</b>	<b>878,248</b>	<b>2,797,131</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,249,478</b>	<b>\$ 6,346,358</b>	<b>\$ 19,060,589</b>	
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:				
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.				74,392,360
Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds.				18,042,480
Long-Term and Accrued Liabilities, Including Bonds Payable, are not Due or Payable in the Current Period and, Therefore, are Not Reported in the Funds.				(47,025,088)
Net Assets of Governmental Activities				\$ 48,206,883

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

**CITY OF BURLINGTON, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**EXHIBIT D**

	General Fund	School Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Taxes	\$ 19,066,812	\$ 3,737,262	\$ 0	\$ 22,804,074
Payments in Lieu of Taxes	1,800,736	1,485,690	0	3,286,426
Intergovernmental Revenues	2,436,592	34,144,322	5,780,598	42,361,512
Charges for Services	5,607,475	1,136,640	5,114,057	11,858,172
Fines and Forfeits	1,212,932	0	0	1,212,932
Licenses and Permits	4,064,126	0	61,669	4,125,795
Investment Income	0	59,705	62,090	121,795
Other Revenue	1,612,618	0	1,931,652	3,544,270
<b>Total Revenues</b>	<b>35,801,291</b>	<b>40,563,619</b>	<b>12,950,066</b>	<b>89,314,976</b>
<b>EXPENDITURES</b>				
General Administration	10,428,802	0	0	10,428,802
Safety Services	11,951,973	0	0	11,951,973
Public Works	2,173,181	0	5,079,992	7,253,173
Community Development	0	0	7,388,791	7,388,791
Culture & Recreation	5,290,881	0	0	5,290,881
Education	0	39,458,884	0	39,458,884
Capital Outlay	4,236,437	0	5,968,042	10,204,479
Debt Service -				
Principal Retirement	2,200,061	479,140	132,135	2,811,336
Interest Charges	1,123,239	322,014	113,321	1,558,574
Bond Issue Costs	59,727	0	53,912	113,639
<b>Total Expenditures</b>	<b>37,464,301</b>	<b>40,260,038</b>	<b>18,736,193</b>	<b>96,460,532</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>(1,663,010)</b>	<b>303,581</b>	<b>(5,786,127)</b>	<b>(7,145,556)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfers In	85,632	187,157	759,276	1,032,065
Transfers Out	(729,276)	(241,808)	(115,632)	(1,086,716)
Capital Related Debt Issued	2,014,546	0	5,160,000	7,174,546
Refunding Bonds Issued	2,075,000	0	1,070,000	3,145,000
Payment to Refunded Bond Escrow Agent	(1,940,000)	0	(1,060,000)	(3,000,000)
Net Premium/(Discount) on Debt	8,477	0	36,112	44,589
<b>Total Other Financing Sources (Uses)</b>	<b>1,514,379</b>	<b>(54,651)</b>	<b>5,849,756</b>	<b>7,309,484</b>
<b>Net Change in Fund Balances</b>	<b>(148,631)</b>	<b>248,930</b>	<b>63,629</b>	<b>163,928</b>
<b>Fund Balances, July 1, 2002</b>	<b>1,462,327</b>	<b>356,257</b>	<b>814,619</b>	<b>2,633,203</b>
<b>Fund Balances, June 30, 2003</b>	<b>\$ 1,313,696</b>	<b>\$ 605,187</b>	<b>\$ 878,248</b>	<b>\$ 2,797,131</b>

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

CITY OF BURLINGTON, VERMONT  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2003**

EXHIBIT E

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$ 163,928
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	7,963,887
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,197,899
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(3,562,409)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(13,905)</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ 5,749,400</u>

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





CITY OF BURLINGTON, VERMONT  
**STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES—BUDGET AND ACTUAL—  
 2003 GENERAL FUND AND SCHOOL GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30,**

EXHIBIT F

	General Fund			School "General Fund"		
	Budget		Variance with Final Budget	Budget	Actual	Variance with Final Budget
<b>Revenues:</b>						
Taxes and Special Assessments	\$ 19,109,960	\$ 19,109,960	\$ (43,148)	\$ 3,684,480	\$ 3,737,262	\$ 52,782
Payments in Lieu of Taxes	1,384,900	1,384,900	100,789	1,250,000	1,485,690	235,690
Permits and Licenses	3,186,260	3,196,260	867,866	0	0	0
Intergovernmental Revenues	1,178,480	2,521,872	(85,280)	24,233,868	24,864,828	628,960
Charges for Services	5,045,220	5,211,970	167,874	557,567	644,258	86,691
Fines and Forfeits	1,212,000	1,214,500	(1,568)	0	0	0
Investment Income	0	0	0	100,000	59,705	(40,295)
Miscellaneous Revenues	2,050,980	1,504,430	116,665	0	0	0
<b>Total Revenues</b>	<b>33,167,800</b>	<b>34,143,892</b>	<b>1,123,198</b>	<b>29,827,915</b>	<b>30,791,743</b>	<b>963,828</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Administration	12,346,220	12,049,850	11,879,351	0	0	0
Safety Services	11,317,305	12,011,345	(179,285)	0	0	0
Public Works	2,159,975	2,211,465	38,284	0	0	0
Cultural and Recreation	4,828,440	5,258,800	(35,744)	0	0	0
Education	0	0	0	30,083,200	30,454,348	(371,148)
Debt Service	2,099,700	2,099,700	(12,917)	0	0	0
Capital Outlay	2,950,800	3,362,170	153,416	0	0	0
<b>Total Expenditures</b>	<b>35,702,440</b>	<b>36,993,330</b>	<b>134,253</b>	<b>30,083,200</b>	<b>30,454,348</b>	<b>(371,148)</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>(2,534,640)</b>	<b>(2,849,438)</b>	<b>1,257,451</b>	<b>(255,285)</b>	<b>337,395</b>	<b>592,680</b>
<b>Other Financing Sources/(Uses):</b>						
Proceeds of Long-Term Debt	750,000	750,000	(29,200)	0	0	0
Operating Transfers In	3,974,180	3,974,180	(752,904)	0	0	0
Operating Transfers Out	(2,289,540)	(2,289,540)	(209,180)	0	0	0
<b>Total Other Financing Sources/(Uses)</b>	<b>2,434,640</b>	<b>2,434,640</b>	<b>(991,284)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>\$ (100,000)</b>	<b>\$ (414,798)</b>	<b>\$ 266,167</b>	<b>\$ (255,285)</b>	<b>\$ 337,395</b>	<b>\$ 592,680</b>

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

**CITY OF BURLINGTON, VERMONT**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2003**

**EXHIBIT G**

	Electric Utility	Airport	Water Resources	Wastewater	School Enterprise	Total
<b>ASSETS</b>						
Current Assets						
Cash	\$ 2,101,898	\$ 2,806,550	\$ 864,680	\$ (542,537)	\$ 232,953	\$ 5,463,544
Investments	2,803,610	15,000	0	0	0	2,818,610
Accounts Receivable (Net of Allowance for Uncollectible Accounts)	3,680,372	4,641,150	401,954	464,040	137,162	9,324,678
Notes Receivable - Current	235,421	0	0	0	0	235,421
Interfund Loans	242,593	0	0	0	0	242,593
Accrued Interest Receivable	0	9,872	553	0	0	10,425
Estimated Unbilled Revenues	1,313,842	369,858	344,098	380,700	0	2,408,498
Inventories	2,806,936	132,217	132,476	108,922	21,455	3,202,006
Other Current Assets	185,471	0	1,519	562	0	187,552
Total Current Assets	13,370,143	7,974,647	1,745,280	411,687	391,570	23,893,327
Noncurrent Assets						
Restricted Cash and Investments	15,706,661	24,207,613	1,272,175	0	0	41,186,449
Notes Receivable - Long Term	2,629,178	0	0	0	0	2,629,178
Investment in Associated Company	427,576	0	0	0	0	427,576
Other Long Term-Assets, Net of Accumulated Amortization	24,293,151	1,977,810	177,466	9,819	0	26,458,246
Capital Assets						
Land	572,183	10,620,416	51,250	847,952	0	12,091,801
Construction in Progress	98,130	2,935,564	0	134,299	0	3,167,993
Land Improvements	0	29,490,216	0	0	0	29,490,216
Buildings and Building Improvements	0	41,874,524	0	0	0	41,874,524
Vehicles, Machinery and Equipment	0	3,152,984	1,057,650	11,796,645	223,909	16,231,188
Production, General and Other Plant	54,755,352	0	0	0	0	54,755,352
Transmission and Distribution Plant	39,137,899	0	32,938,008	42,701,415	0	114,777,322
Less Accumulated Depreciation	(49,235,432)	(28,869,459)	(18,461,284)	(15,873,041)	(47,587)	(112,486,803)
Total Noncurrent Assets	88,384,698	85,389,668	17,035,265	39,617,089	176,322	230,603,042
Total Assets	101,754,841	93,364,315	18,780,545	40,028,776	567,892	254,496,369
<b>LIABILITIES</b>						
Current Liabilities						
Accounts Payable	2,450,880	1,788,200	162,613	66,208	3,322	4,471,223
Accrued Payroll and Benefits Payable	2,140,994	27,903	20,932	12,509	0	2,202,338
Accrued Interest Payable	0	812,289	0	18,747	0	831,036
Due to Other Funds	0	0	2,631	1,617	0	4,248
Payable from Restricted Assets - Accrued Interest Payable	1,906,866	0	258,910	0	0	2,165,776
General Obligation Bonds Payable - Current Portion	346,467	265,000	11,000	970,000	0	1,592,467
Revenue Bonds Payable - Current Portion	4,080,000	1,080,000	870,000	129,182	0	6,159,182
Capital Leases Payable - Current Portion	3,876	0	20,629	45,295	0	69,800
Total Current Liabilities	10,929,083	3,973,392	1,346,715	1,243,558	3,322	17,496,070
Noncurrent Liabilities						
General Obligation Bonds Payable	1,480,154	492,135	16,284	1,951,063	0	3,939,636
Revenue Bonds Payable	44,633,186	50,515,430	9,551,954	24,073,274	0	128,773,844
Capital Leases Payable	9,445	0	9,235	60,935	0	79,615
Accrued Compensated Absences Payable	693,227	113,951	144,456	48,747	0	1,000,381
Other Noncurrent Liabilities	100,379	0	0	0	0	100,379
Deferred Credit	46,767	0	0	0	0	46,767
Total Noncurrent Liabilities	46,963,158	51,121,516	9,721,929	26,134,019	0	133,940,622
Total Liabilities	57,892,241	55,094,908	11,068,644	27,377,577	3,322	151,436,692
<b>NET ASSETS</b>						
Investment in Capital Assets, Net of Related Debt	6,311,317	30,558,424	5,283,988	12,387,340	176,322	54,717,391
Restricted - Debt Service/Renewal and Replacements	13,799,796	902,304	995,000	0	0	15,697,100
Unrestricted	23,751,487	6,808,679	1,432,913	263,859	388,248	32,645,186

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

**CITY OF BURLINGTON, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND NET ASSETS—PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

EXHIBIT H

	Electric Utility	Airport	Water Resources	Wastewater	School Enterprise	Total
<b>OPERATING REVENUES:</b>						
Charges for Services	\$ 40,180,392	\$ 7,924,995	\$ 4,661,168	\$ 5,543,852	\$ 1,650,826	\$ 59,961,233
Miscellaneous	1,244,079	220,084	87,230	0	0	1,551,393
Total Operating Revenues	41,424,471	8,145,079	4,748,398	5,543,852	1,650,826	61,512,626
<b>OPERATING EXPENSES:</b>						
Operating, Maintenance, and General and Administrative Expenses	32,940,612	5,917,995	2,797,876	2,970,175	1,604,932	46,231,590
Depreciation and Amortization	3,365,000	3,181,941	678,568	1,515,302	31,695	8,772,506
Payments in Lieu of Taxes	1,400,645	0	299,715	1,001,734	0	2,702,094
Total Operating Expenses	37,706,257	9,099,936	3,776,159	5,487,211	1,636,627	57,706,190
Operating Income /(Loss)	3,718,214	(954,857)	972,239	56,641	14,199	3,806,436
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Other Income	1,053,435	0	0	0	0	1,053,435
Dividends from Associated Companies	66,476	0	0	0	0	66,476
Grant Income	0	3,749,580	0	0	0	3,749,580
Passenger Facility Charges	0	1,447,546	0	0	0	1,447,546
Investment Income	556,644	48,737	25,563	14,716	0	645,660
Interest Expense	(5,153,184)	(1,591,193)	(563,969)	(197,869)	0	(7,506,215)
Grant Expense	0	(109,662)	0	0	0	(109,662)
Total Nonoperating Revenues (Expenses)	(3,476,629)	3,545,008	(538,406)	(183,153)	0	(653,180)
Income (Loss) Before Transfers	241,585	2,590,151	433,833	(126,512)	14,199	3,153,256
<b>TRANSFERS</b>						
Transfers In	0	0	0	0	54,651	54,651
Total Transfers	0	0	0	0	54,651	54,651
Change in Net Assets	241,585	2,590,151	433,833	(126,512)	68,850	3,207,907
Total Net Assets, July 1, 2002	43,621,015	35,679,256	7,278,068	12,777,711	495,720	99,851,770
Total Net Assets - June 30, 2003	\$ 43,862,600	\$ 38,269,407	\$ 7,711,901	\$ 12,651,199	\$ 564,570	\$ 103,059,677

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

**CITY OF BURLINGTON, VERMONT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**EXHIBIT I**

	Electric Utility	Airport	Water Resources	Wastewater	School Enterprise	Total
<b>Cash Flows From Operating Activities:</b>						
Receipts from Customers and Users	\$ 40,748,633	\$ 7,970,849	\$ 4,515,865	\$ 5,531,014	\$ 1,630,620	\$ 60,396,981
Receipts for Interfund Services	0	0	146,489	0	0	146,489
Other Receipts	1,420,958	0	0	0	0	1,420,958
Payments to Suppliers	(28,705,961)	(2,972,685)	(1,094,035)	(1,825,518)	(857,053)	(35,455,252)
Payment in Lieu of Taxes	(1,778,420)	0	(299,715)	(1,001,734)	0	(3,079,869)
Payments for Wages and Benefits	(3,124,544)	(1,473,893)	(1,258,896)	(750,855)	(763,233)	(7,371,421)
Payments for Interfund Services	0	(1,090,812)	(309,561)	(464,607)	0	(1,864,980)
<b>Net Cash Provided by Operating Activities</b>	<b>8,560,666</b>	<b>2,433,459</b>	<b>1,700,147</b>	<b>1,488,300</b>	<b>10,334</b>	<b>14,192,906</b>
<b>Cash Flows From Noncapital Financing Activities:</b>						
Operating Grant Income	0	267,989	0	0	0	267,989
Operating Grant Expenses	0	(109,662)	0	0	0	(109,662)
Transfer from/(to) Other Funds	0	0	0	0	54,651	54,651
Interest Paid on Miscellaneous Items	(10,893)	0	0	0	0	(10,893)
<b>Net Cash Provided/(Used by) Noncapital Financing Activities</b>	<b>(10,893)</b>	<b>158,327</b>	<b>0</b>	<b>0</b>	<b>54,651</b>	<b>202,085</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>						
Proceeds from Bonds, Notes & Leases Payable	0	24,800,000	0	2,736	0	24,802,736
Proceeds from Sale of Land	215,000	0	0	0	0	215,000
Acquisition and Construction of Capital Assets	(3,031,004)	(6,467,186)	(953,592)	(135,314)	(55,748)	(10,642,844)
Grant Income	0	2,128,120	0	0	0	2,128,120
Passenger Facility Charges	0	1,400,909	0	0	0	1,400,909
Net Cost Associated with Bond Refinancing	0	(389,720)	0	0	0	(389,720)
Principal Paid on:						
General Obligation Bonds	(325,067)	(250,000)	(13,000)	(950,000)	0	(1,538,067)
Revenue Bonds	0	(1,030,000)	(835,000)	(102,289)	0	(1,967,289)
Capital Lease Obligations	(3,691)	0	(26,860)	(68,310)	0	(98,861)
Interest Paid on:						
General Obligation Bonds	(96,350)	(26,700)	(1,523)	(129,358)	0	(253,931)
Revenue Bonds	(3,572,159)	(1,519,164)	(535,980)	(21,969)	0	(5,649,272)
Capital Lease Obligations	0	0	(2,192)	(5,791)	0	(7,983)
<b>Net Cash Provided/(Used) by Capital and Related Financing Activities</b>	<b>(6,813,271)</b>	<b>18,646,259</b>	<b>(2,368,147)</b>	<b>(1,410,295)</b>	<b>(55,748)</b>	<b>7,998,798</b>
<b>Cash Flows From Investing Activities:</b>						
Net (Additions)/Reductions to Restricted Cash and Investments	(4,229,284)	(22,132,575)	0	0	0	(26,361,859)
Sale/(Purchase) of Investments	284,083	0	0	0	0	284,083
Reduction of Investment in Associated Companies	(16,808)	0	0	0	0	(16,808)
Other Income/Deductions, Net	1,053,435	0	0	0	0	1,053,435
Receipt of Interest & Dividends	615,685	39,995	26,243	12,180	0	694,103
<b>Net Cash Provided/(Used) by Investing Activities</b>	<b>(2,292,889)</b>	<b>(22,092,580)</b>	<b>26,243</b>	<b>12,180</b>	<b>0</b>	<b>(24,347,046)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(556,387)</b>	<b>(854,535)</b>	<b>(641,757)</b>	<b>90,185</b>	<b>9,237</b>	<b>(1,953,257)</b>
<b>Cash - July 1, 2002</b>	<b>2,658,285</b>	<b>3,661,085</b>	<b>1,506,437</b>	<b>(632,722)</b>	<b>223,716</b>	<b>7,416,801</b>
<b>Cash - June 30, 2003</b>	<b>\$ 2,101,898</b>	<b>\$ 2,806,550</b>	<b>\$ 864,680</b>	<b>\$ (542,537)</b>	<b>\$ 232,953</b>	<b>\$ 5,463,544</b>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>						
Operating Income/(Loss)	3,718,214	(954,857)	972,239	56,641	14,199	3,806,436
Depreciation and Amortization	3,365,000	3,181,941	678,568	1,515,302	31,695	8,772,506
(Increase)/Decrease in Accounts Receivable	462,324	(83,119)	(6,350)	62,104	(20,206)	414,753
(Increase)/Decrease in Unbilled Revenues	14,354	(91,111)	(79,694)	(74,942)	0	(231,393)
(Increase)/Decrease in Inventory	(612,285)	28,456	4,256	(17,068)	993	(595,648)
Increase/(Decrease) in Accounts Payable	79,856	329,067	112,437	(29,556)	(15,267)	476,537
Increase/(Decrease) in Other Operatine Assets/Liabilities	1,533,203	23,082	18,691	(24,181)	(1,080)	1,549,715

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



CITY OF BURLINGTON, VERMONT  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2003**

EXHIBIT J

	Pension Trust Fund	Private Purpose Trust funds	Agency Fund - Student Activities
<u>ASSETS</u>			
Cash	\$ (68,924)	\$ 35,639	\$ 192,223
Investments	85,427,591	167,644	0
Accrued Interest Receivable	487,555	0	0
Due from Other Funds	<u>7,923</u>	<u>0</u>	<u>0</u>
Total Assets	<u>85,854,145</u>	<u>203,283</u>	<u>192,223</u>
<u>LIABILITIES</u>			
Accounts Payable	110,758	0	0
Accrued Liabilities	282,122	0	0
Compensated Absences	9,193	0	0
Due to Student Organizations	<u>0</u>	<u>0</u>	<u>192,223</u>
Total Liabilities	<u>402,073</u>	<u>0</u>	<u>192,223</u>
<u>NET ASSETS</u>			
Held in Trust For:			
Employees' Pension Benefits	85,452,072	0	0
Individuals and Organizations	<u>0</u>	<u>203,283</u>	<u>0</u>
Total Net Assets	<u>\$ 85,452,072</u>	<u>\$ 203,283</u>	<u>\$ 0</u>

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

CITY OF BURLINGTON, VERMONT  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

EXHIBIT K

	Pension Trust Fund	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Employer	\$ 3,419,744	\$ 0
Plan Members	590,661	0
Total Contributions	4,010,405	0
Investment Earnings:		
Interest and Dividends	2,520,959	5,181
Net Decrease in the Fair Value of Investments	(2,108,781)	0
Total Investment Earnings	412,178	5,181
Less Investment Expense	529,429	0
Net Investment Earnings	(117,251)	5,181
Total Additions	3,893,154	5,181
<b>DEDUCTIONS:</b>		
Benefits - Pension	4,917,693	0
Benefits - FICA	1,968,649	0
Benefits - Post Employment Health	26,270	0
Refunds of Contributions	62,137	0
Administrative Expenses	272,294	0
Educational	0	2,850
Total Deductions	7,247,043	2,850
Change In Net Assets	(3,353,889)	2,331
Net Assets - July 1, 2002	88,805,961	200,952
Net Assets- June 30, 2003	\$ 85,452,072	\$ 203,283

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

Incorporated in 1865, the City of Burlington operates under a tripartite system of government with the Mayor serving as Chief Executive, the City Council as the legislative body and the Commissioners as the primary policy makers within their respective departments. The City Charter authorizes the provision for the following services for the residents of the City: general administration, safety, public works, human services, utilities and education.

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the City of Burlington (the "City") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

### **A. The Financial Reporting Entity**

This report includes all of the funds of the City of Burlington, Vermont. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The Burlington Community Development Corporation is the only entity that meets this definition and, as a discretely presented component unit, is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City. Excluded are organizations such as the Chittenden County Transportation Authority, Burlington Housing Authority, Chittenden County Government, the Winooski Valley Park District, the Burlington City Arts Foundation, and the Chittenden Solid Waste District, since after considering all factors related to oversight responsibility, the City has concluded they are not part of the reporting entity.

The Burlington Community Development Corporation's primary purpose is to carry out the industrial and economic development of the City of Burlington, including specifically the development of businesses located, or to be located, on lands owned by the City of Burlington at the Burlington International Airport. As such, the purposes of the Corporation shall include fostering, encouraging and assisting the physical location of business enterprises in the Greater Burlington area and otherwise fulfilling the purposes of a "local development corporation". The Board of Directors of the Burlington Community Development Corporation must be members of the City of Burlington's Board of Finance.

## **B. Basis of Presentation**

The accounts of the City are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the City include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the City as a whole and present a longer-term view of the City's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the City and present a shorter-term view of how operations were financed and what remains available for future spending.

**Government-wide Statements:** The statement of net assets and the statement of activities display information about the primary government, the City, and its component unit, the Burlington Community Development Corporation. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and for each segment of the City's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.



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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports on the following major governmental funds:

**General Fund.** This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**School Department Fund** – This Fund accounts for all of the governmental activity of the Burlington School Department.

The City reports on the following major enterprise funds:

**Airport** – This fund accounts for the operations of the Burlington International Airport.

**Electric Utility** – This fund accounts for the operations of the Burlington Electric Department.

**Water Resources** – This fund accounts for the operations of the Department of Public Works - Water Division.

**Wastewater** – This fund accounts for the operations of the Department of Public Works- Wastewater Division.

**School Enterprises** – This fund accounts for the operations of the cafeterias of the Burlington School Department and the Adult Education, Vocational Education and other self sufficient programs.

Additionally, the City reports the following fund types:

**Private-Purpose Trust Funds** - These funds are used to report trust arrangements under which resources are to be used for the benefit of firemen injured in the line of duty, Christmas gifts for servicemen overseas, Christmas dinners for the destitute and student educational expenses and scholarships. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

**Pension Trust Fund** - This fund accounts for monies contributed by the City and its employees and the income on investments expended for the pensions of retired City employees. This fund is supported by a dedicated tax rate and charges to revenue departments. Finally, this fund also pays for the FICA costs for the City's employer's share of FICA.

**Agency Fund** - This fund accounts for monies maintained for various student groups at the Burlington High School.

### **C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net assets). Fund equity (i.e., net total assets) is segregated into investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets. Their reported fund balances (net current assets) are considered a measure of available spendable resources, and are segregated into reserved and unreserved fund balances. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spending resources during a period.

### **D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences, self-insured health and dental benefits, reserves for property and casualty and workers' compensation claims, landfill post-closure costs, and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred revenue is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

The government-wide and proprietary fund financial statements follow Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board (APB) Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. As permitted under Statement of Governmental Accounting Standards No. 20, the City has elected not to apply FASB Standards issued after November 30, 1989.

The Electric Department is also subject as to rates, accounting and other matters, to the regulatory authority of the State of Vermont Public Service Board and the Federal Energy Regulatory Commission. In accordance with Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulations", the Electric Department records certain assets and liabilities in accordance with the economic effects of the rate making process.

Statement of Financial Accounting Standards No. 107 "Disclosure about the Fair Value of Financial Instruments," requires disclosures of the fair value of certain financial statements. Recorded amounts for cash, accounts receivable, accounts payable, and investments approximate fair value.

#### **E. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **F. Assets, Liabilities and Equity**

##### **1. Cash**

Cash balances of most City funds are pooled and invested by the City Treasurer. Excess cash withdrawals of individual funds are shown as negative cash balances. The City considers all short-term investments of ninety (90) days or less to be cash equivalents.

The City engages in repurchase agreement transactions as part of its cash management programs. Under the terms of a typical repurchase agreement, the City takes possession of an underlying debt obligation, subject to an obligation of the seller to repurchase, and the City to resell the obligation at an agreed-upon price and time, thereby determining the yield during the City's holding period. The value of the collateral is at least equal at all times to the total amount of the repurchase obligations, including interest. In the event of counter-party default, the City has the right to use the collateral to offset losses incurred. There is potential loss to the City in the event the City is delayed or prevented from exercising its rights to dispose of the collateral securities, including the risk of a possible decline in the value of the underlying securities during the period the City seeks to assert its rights.



## 2. Investments

The City invests in investments as allowed by State Statute. Investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

## 3. Receivables

Accounts receivable are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (for the current portion of the interfund loans) or "advances to/from other funds" (for the non-current portion of interfund loans. All other outstanding balances between funds are reported as "due to/from other funds."

The City is responsible for assessing and collecting its own property taxes, as well as state property taxes for the School. Property taxes are assessed based on property valuations as of April 1 annually. Taxes are collected four (4) times per year. During the tax year ended June 30, 2003, taxes became due and payable on August 12, 2002, November 12, 2002, March 12, 2003 and June 12, 2003. Taxes unpaid after each due date are considered to be late, and are subject to 1% interest added on the next day, an additional 4% interest added after the tenth (10<sup>th</sup>) day late and an additional 1% per month thereafter. Taxes unpaid ten (10) days after the June due date are delinquent, and are subject to an 8% penalty, and interest calculated at twelve percent (12%). Unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale.

The amount of taxes the City may levy is subject to charter limitations. These limits and the rates assessed for 2002-2003 are as follows:

<u>Category</u>	<u>Charter Limits</u>	<u>Rate per \$100 of Assessed Value</u>
General City	\$0.3838	\$.3838
Police/Fire	0.1242	.1242
Highways (charter-prescribed minimum)	0.0242	.0262
Parks (charter-prescribed minimum)	0.0100	.0200
County Tax	Actual	.0073
General Long-Term Debt Retirement & Interest	Actual	.1137
Retirement Contribution	Actual	.0978
Chittenden County Transportation Authority	Actual	.0536
Streets-Special	0.0771	.0771
Housing Trust Fund	0.0100	.0100
Library Tax	0.0050	.0050
City Total		.9187
Schools	Actual	<u>1.6287</u>
Total Tax Rate		<u>\$2.5474</u>



Those limits specified may be exceeded only if authorized by the voters, except for Parks and Highways which have no maximum charter limit. Property taxes levied were calculated as follows:

<u><b>Tax Category</b></u>	<u><b>Amount</b></u>
<b>School Department Taxes:</b>	
Appraised Valuation	
Real Estate	1,649,597,800
Less: Tax Increment Exemption	(25,055,196)
Less: Veteran's Exemption	(1,420,000)
Personal Property – Cable	2,156,300
	<hr/>
Total Appraised Valuation	1,625,278,904
	<hr/>
Property Tax Revenue	
Basis (1% of Valuation)	16,252,789
Tax Rate	1.6287
Property Taxes Assessed	26,470,918
Plus: Grand List Adjustments and Reconciling Items	(187,132)
<b>Total School Taxes Assessed</b>	<b>26,283,786</b>
	<hr/>
<b>City Taxes:</b>	
Appraised Valuation	
Real Estate	1,649,597,800
Plus: 120% Classification	73,714,820
Less: Veteran's Exemption	(1,420,000)
Total Appraised Valuation	1,721,892,620
	<hr/>
Real Property Tax Revenue	
Basis (1% of Valuation)	17,218,926
Tax Rate	.9187
Real Property Taxes Assessed	15,819,027
Less: Grand List Adjustments and Reconciling Items	(187,132)
	<hr/>
<b>Total City Real Taxes Assessed</b>	<b>15,631,895</b>
	<hr/>

CITY OF BURLINGTON, VERMONT  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

Personal Property Appraised Valuation	
Cable	2,156,300
Other Personal Property	125,212,300
Plus: 120% Classification	25,042,460
Total Appraised Valuation	<u>152,411,060</u>
Personal Property Tax Revenue	
Basis (1% of Valuation)	1,524,111
Tax Rate	.9187
Personal Property Taxes Assessed	1,400,201
Plus: Grand List Adjustments and Reconciling Items	(24,485)
<b>Total City Personal Property Taxes Assessed</b>	<b><u>1,375,716</u></b>

**Summary:**

Total Property Taxes Assessed	
School	26,283,786
City Real	15,631,895
City Personal	1,375,716
Total Property Taxes Assessed	43,291,397
Less: Current Collections	42,607,520
<b>Delinquent Taxes</b>	<b><u>683,877</u></b>
Percentage of current tax collections to total levies	<u>98.42%</u>

The City had to send \$26,495,644 in tax revenues to the School District and State of Vermont for education purposes based on the State's funding formula.

The City also assessed a \$ .12 tax levy on the commercial values of properties within the "Downtown Improvement District" to assist in funding two hours of free parking in the downtown garages. The City assessed \$246,116 in taxes and collected \$243,783.

The City, through various state and federal grants, has extended loans for the development or rehabilitation of residential and commercial properties within the City and small business loans for new Burlington businesses. The repayment terms of these loans and interest rates all vary and are contingent on numerous factors outside of the control of the City, such as the financial viability of the projects. It is the City's policy to recognize the grant revenues when the loans are repaid. These loans amounted to \$14,052,000 less an allowance for doubtful loans of \$3,562,147 and loan discounts of \$1,358,256 in the Governmental Activities.



The Electric Departments has Notes Receivable totaling \$2,864,599 which are due from other City departments for retrofit lighting projects and electrical upgrades, the Winooski One Partnership for engineering, the City of Burlington for the sale of the Moran Building, New England Central Rail to assist in financing rail improvements and other entities for demand side management projects.

Burlington Community Development Corporation has loaned funds to the Burlington Community Land Trust. The balance of the loans at June 30, 2003 is \$1,526,065 and will be repaid at the same terms as the offsetting notes payable.

#### **4. Inventories and Prepaid Items**

Inventory quantities are determined by physical count and are valued at the lower of cost or market on a weighted average cost basis. Inventories in the Proprietary Funds consist of fuel and materials. Inventories in the Governmental Funds consist of expendable supplies held for consumption. Reported inventories of governmental funds in the fund financial statements are offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even through they are a component of net current assets.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid items.

#### **5. Restricted Assets**

The Water Resources, Airport and Electric Departments have issued revenue bonds and imposed connection fees for the construction of various projects. In accordance with the respective bond resolution, certain restricted funds must be established to be used for debt service reserves and renewal and replacement. These funds and the construction funds have been classified as Restricted Assets.

#### **6. Capital Assets**

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

The Electric Department has recorded its ownership in jointly owned facilities as capital assets. The associated operating costs allocated to the Electric Department are classified in their respective expense categories. The Electric Department's ownership interest in each of the jointly-owned facilities is as follows: McNeil Station - 50.00%; Highgate Converter Station - 7.70%.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight line method of calculating depreciation. The Electric Department depreciates the McNeil & Highgate Converter Stations using the sinking fund method. Under this method, yearly depreciation is equal to the recovery through rates of the principal payment related to the debt issued for the construction of the stations. The excess of straight-line depreciation over the sinking fund method is \$633,975 for the year and is deferred to future years to be recovered through rates. The total deferred depreciation at June 30, 2003 was \$12,934,391.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	<u>Capitalization Threshold</u>	<u>Estimated Service Life</u>
Land Improvements	\$25,000	30 Years
Buildings and Building Improvements	50,000	25-150 Years
Vehicles, Machinery, Equipment and Furniture	5,000	5 -15 Years
Book Collections	1,000	5 Years
Roads, Curbs and Sidewalks	250,000	10-40 Years

Capital assets are not reported in the governmental fund type financial statements. Capital outlays in these funds are recorded as expenditures in the year they are paid.

## 7. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and comp time pay and vested unpaid sick time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences time is not reported in the governmental fund type financial statements. Payments for unused compensated absences time are recorded as expenditures in the year they are paid.



## **8. Accrued Landfill Closure/Postclosure Costs**

The City of Burlington has closed two landfills over the past several years. The City's landfill at Manhattan Drive was closed on December 31, 1989. At that time, the City opened a lined landfill on property owned by the Rathe family in Colchester, Vermont. This landfill was considered to be full and was closed in 1992. At that time, the City's landfill needs were taken over by the Chittenden Solid Waste District. Funds held in reserve to cover closure costs have been expended but certain post closure costs and commitments remain. The amount needed to fund all future post closure costs as of today is estimated to be \$160,000. Actual payments will take place through the year 2012.

State and federal laws and regulations required the City to perform certain maintenance and monitoring functions at the sites for twenty (20) years after closure. Actual costs may vary due to changes in technology, changes in regulations or variances between actual and estimated.

## **9. Liabilities to be Paid from Restricted Assets**

The balance in these liabilities represent accrued interest payable on the Revenue Bonds. The restricted assets will be used for additional construction of certain assets, including certain costs in accounts and contracts payable.

## **10. Long-term Liabilities**

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

## **11. Fund Equity**

Fund balances and retained earnings are classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Reservations of fund balances and retained earnings represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Designations of fund balance represent tentative management plans that are subject to change. Undesignated funds are available for future appropriations.

## **12. Interfund Receivables/Payables**

During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets and service debt. To the extent certain transactions between funds had not been paid or received as of June 30, 2003, balances of interfund amounts receivable or payable have been recorded. To the extent that transactions represent lending/borrowing arrangements between funds, these are referred to as Interfund loans receivable/payable.

## **II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS**

Governmental Fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, while government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report operating expenses (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds for the sale of capital assets as revenue, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue.

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



**A. Governmental Funds Balance Sheet and the Statement of Net Assets**

The differences between the governmental funds balance sheet and government-wide statement of net assets are as follows:

	Balance Sheet	Long-term Revenues/ Expenses	Capital Related Items	Long-term Debt Transactions	Elimination of Interfund Balances	Statement of Net Assets
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 4,225,172	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,225,172
Investments	3,517,396	0	0	0	0	3,517,396
Receivables						
Taxes Receivable	1,762,433	0	0	0	0	1,762,433
Accounts Receivable	7,721,093	0	0	0	0	7,721,093
Notes Receivable	9,131,597	0	0	0	0	9,131,597
Accrued Interest Receivable	3,057,256	0	0	0	0	3,057,256
Due From Other Governments	266,500	0	0	0	0	266,500
Due From Other Funds	8,178	0	0	0	(8,178)	0
Interfund Loan Payable	(242,593)	0	0	0	0	(242,593)
Inventories	353,817	0	0	0	0	353,817
Other Current Assets	612,983	0	0	0	0	612,983
Other Long-Term Assets	0	0	0	110,266	0	110,266
Capital Assets	0	0	74,392,360	0	0	74,392,360
<b>Total Assets</b>	<b>30,413,832</b>	<b>0</b>	<b>74,392,360</b>	<b>110,266</b>	<b>(8,178)</b>	<b>104,908,280</b>
<b>LIABILITIES</b>						
Accounts Payable	6,909,068	0	0	0	0	6,909,068
Accrued Payroll and Benefits Payable	595,092	0	0	0	0	595,092
Accrued Compensated Absences Payable	104,128	3,684,796	0	0	0	3,788,924
Accrued Interest Payable	0	236,466	0	0	0	236,466
Due to Other Funds	11,853	0	0	0	(8,178)	3,675
Deferred Revenue	19,646,560	(18,042,480)	0	0	0	1,604,080
Insurance Reserves	350,000	1,409,000	0	0	0	1,759,000
Noncurrent Liabilities	0	236,205	0	41,568,887	0	41,805,092
<b>Total Liabilities</b>	<b>27,616,701</b>	<b>(12,476,013)</b>	<b>0</b>	<b>41,568,887</b>	<b>(8,178)</b>	<b>56,701,397</b>
<b>NET ASSETS</b>						
Invested in Capital Assets	0	0	74,392,360	(38,825,646)	0	35,566,714
Other	2,797,131	12,476,013	0	(2,632,975)	0	12,640,169
<b>Total Net Assets</b>	<b>\$ 2,797,131</b>	<b>\$ 12,476,013</b>	<b>\$ 74,392,360</b>	<b>\$ (41,458,621)</b>	<b>\$ 0</b>	<b>\$ 48,206,883</b>

**B. Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

The differences between the governmental funds statement of revenues, expenditures and changes in fund balances and government-wide statement of activities are as follows:

	Statement of Revenue, Expenditures and Changes in Fund Balances	Long-term Revenues/ Expenses	Capital Related Items	Long-term Debt Transactions	Reclassifications and Elimination of Interfund Activity	Statement of Activities
<b>REVENUES</b>						
Taxes	\$ 22,804,074	\$ (8,480)	\$ 0	\$ 0	\$ 0	22,795,594
PILOT	3,286,426	0	0	0	(1,804,904)	1,481,522
Licenses and Permits	4,125,795	0	0	0	0	4,125,795
Intergovernmental Revenues	42,361,512	1,006,919	0	0	(472,297)	42,896,134
Charges for Services	11,858,172	(78,867)	0	0	(1,918,262)	9,861,043
Fines and Forfeits	1,212,932	(17,620)	0	0	0	1,195,312
Investment Income	121,795	295,947	0	107	91,726	509,575
Other Revenues	3,544,270	0	41,475	0	(1,385,518)	2,200,227
Other Sources:						
Proceeds of Debt and						
Lease Financing	7,319,546	0	0	(7,319,546)	0	0
Bond Premium	44,589	0	0	(44,589)	0	0
Transfers from Other Funds	1,032,065	0	0	0	1,615,378	2,647,443
<b>Total Revenues</b>	<b>97,711,176</b>	<b>1,197,899</b>	<b>41,475</b>	<b>(7,364,028)</b>	<b>(3,873,877)</b>	<b>87,712,645</b>
<b>EXPENDITURES</b>						
General Government	10,428,802	(9,869)	542,401	(279,354)	(868,899)	9,813,081
Safety Services	11,951,973	151,525	165,659	(149,594)	0	12,119,563
Public Works	7,253,173	(98,754)	2,336,318	(244,249)	(1,918,262)	7,328,226
Culture and Recreation	5,290,881	(11,224)	967,123	(151,980)	0	6,094,800
Community Development	7,388,791	(41,462)	(2,002,214)	(4,328)	0	5,340,787
Education	39,458,884	(64,955)	70,802	(79,504)	0	39,385,227
Capital Expenditures	10,204,479	0	(10,002,501)	(201,978)	0	0
Debt Service:						
Principal	2,811,336	0	0	(2,811,336)	0	0
Interest	1,558,574	88,644	0	234,343	0	1,881,561
Bond Issue Costs	113,639	0	0	(113,639)	0	0
Other Uses:	0					
Transfers to Other Funds	1,086,716	0	0	0	(1,086,716)	0
<b>Total Expenditures</b>	<b>97,547,248</b>	<b>13,905</b>	<b>(7,922,412)</b>	<b>(3,801,619)</b>	<b>(3,873,877)</b>	<b>81,963,245</b>
<b>Net Change for the Year</b>	<b>\$ 163,928</b>	<b>\$ 1,183,994</b>	<b>\$ 7,963,887</b>	<b>\$ (3,562,409)</b>	<b>\$ 0</b>	<b>\$ 5,749,400</b>



### III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### A. Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements for the General Fund:

1. Departments, and departments with commission approval, prepare through the labor/management process, detailed recommendations to the Mayor on the budget. Prior to June 15, the Mayor, with the assistance of the other members of the Board of Finance, prepares and submits to the City Council a proposed budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and estimated revenues.
2. Prior to July 1, the budget is legally enacted through passage of a resolution of the City Council.
3. The Mayor may propose, with the advice of the Board of Finance, amendments to the budget. Such proposed amendments require a majority approval of the City Council. The amount of such proposed amendments may be decreased by a simple majority vote of the City Council. Such proposed amendments may be increased above the level proposed by the Mayor only with a two-thirds vote of the City Council.
4. The Board of Finance is authorized to transfer budgeted amounts between line items within an appropriation account or within accounts of a department. Any revisions which increase the total expenditures of any department function or fund above the original appropriation must be approved by resolution of the City Council.
5. That portion of the designated fund balance that consists of operating and capital improvement carry-overs, represents unexpended appropriations which are allowed to be carried over to later years as provided for by City Charter or by resolution of the City Council. All other unexpended appropriations lapse at the close of the fiscal year. The City Charter specifically prohibits expenditures in excess of appropriations except on an emergency basis for health, police, fire and public welfare.
6. The City elected to budget expenditures in excess of revenues by \$414,798 in order to utilize the prior year's surplus. This is reflected as a current year deficiency of revenue over expenditures in Exhibit F for the General Fund.

The City follows these procedures in establishing the budgetary data reflected in the financial statements for the School Department General Fund:

1. In December, the Superintendent submits recommendations based upon the budget prioritization team spending priority list to the School Board. The operating budget includes proposed expenditures and estimated revenues.
2. In December, public hearings are conducted to obtain taxpayer comments and the budget is formally approved by the School Board in January.
3. Any tax increase requested by the School Board must be submitted to the City Council during the first week of January so that they can put it on the March ballot.
4. The School Board is authorized to transfer budgeted amounts between line items; however, any revisions that alter the total expenditures in excess of total revenues plus budgeted fund balance designated for subsequent years' expenditures must be authorized by the legal voters of the City.
5. The budget that is adopted is only for the School's "General Fund". Budgets for the School's Special Revenue Funds were not formally adopted for the year ended June 30, 2003.
6. The School elected to budget expenditures in excess of revenues by \$255,285 in order to utilize the prior year's surplus. This is reflected as current year deficiency of revenue over expenditures in Exhibit F for the School General Fund.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in any fund in the City.

#### **B. Budgetary/GAAP Reconciliation**

The following schedule reconciles the amounts on the School "General Fund" Statement of Revenues and Expenditures – Budget and Actual to the amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance for the School Fund:

Changes in Fund Balances – Budgetary Basis –	
Exhibit F	\$ 337,395
Excess/(Deficiency) of Revenues Over	
Expenditures in Other School Special	
Revenue Funds	<u>(88,465)</u>
Change in Fund Balances – GAAP Basis –	
Exhibit D	\$ <u>248,930</u>



### C. Excess of Expenditures over Appropriations

For the year ended June 30, 2003, expenditures in the School "General Fund" exceeded appropriations by \$371,148. These overexpenditures were funded by additional unanticipated revenues and available fund balance.

## IV. DETAILED NOTES ON ALL FUNDS

### A. Deposits and Investments

The City's investments are categorized below to give an indication of the level of risk assumed. Category 1 includes investments that are insured or registered or for which the securities are held in the City's name. Category 2 includes uninsured and unregistered investments for which securities are held by a counter-party's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by a counter-party, or by its trust department or agent, but not in the City's name.

An analysis of the City's investments by category at June 30, 2003 is as follows:

<u>Investment Type</u>	<u>Category</u>			<u>Fair Value</u>
	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	
U.S. Government Securities	\$20,993,947	\$ 0	\$ 0	\$20,993,947
Corporate Bonds	15,851,855	0	0	15,851,855
Common Stocks	57,478,929	0	0	57,478,929
Venture Capital Investments	0	29,651	0	29,651
Loans	15,000	0	0	15,000
U.S. Treasury Bonds	6,000	0	0	6,000
Cash Equivalents that are invested in Mortgaged backed securities and U.S.				
Government Obligations	36,351,937	0	1,262,161	37,614,098
Certificates of Deposit	<u>1,128,210</u>	<u>0</u>	<u>0</u>	<u>1,128,210</u>
Total Investments				<u>\$133,117,690</u>

An analysis of the City's deposits is as follows:

<u>Deposit Type</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured – FDIC/NCUA	\$1,124,379	\$1,124,538
Uninsured, Uncollateralized – Secured by Treasury Note Repurchase Agreements Held in the Bank's Name	6,464,131	8,591,664
Uninsured, Collateralized by Bank Agreement	2,048,645	2,179,091
Uninsured, Uncollateralized	1,156,478	1,164,320
Cash on Hand	182,231	N/A
Total Deposits	<u>\$10,975,864</u>	<u>\$13,059,613</u>

Deposits with banks is comprised of the following:

Cash	9,847,654
Certificates of Deposit	<u>1,128,210</u>
Total	<u>10,975,864</u>

The difference between the carrying amount and the bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amounts of uninsured, uncollateralized cash was much higher than at year end. \$470,365 of the uninsured, uncollateralized cash could be offset by debt at the same bank.

Burlington Community Development Corporation's cash in the amount of \$27,385 is included with the City's pooled cash that is uninsured, uncollateralized – secured by treasury note repurchase agreements held in the bank's name. The remaining \$55,722 was fully insured by FDIC. There were no reconciling items.

## **B. Restricted Cash, Investments and Other Assets**

The Water Resources, Airport and Electric Departments have issued revenue bonds and imposed connection fees for the construction of various projects. In accordance with the respective bond resolution, certain restricted funds must be established to be used for debt service reserves and renewal and replacement. These funds and the construction funds have been classified as Restricted Assets. These amounts are included in the Deposits and Investments in Note IV. A.

A summary of the restricted cash, investments, and other assets is as follows:

<u>Category</u>	<u>Airport</u>	<u>Electric Department</u>	<u>Water Resources</u>	<u>Total</u>
Debt Service Reserve Funds	\$ 902,304	\$ 8,321,111	\$ 1,112,175	\$ 10,335,590
Renewal & Replacement Funds	0	867,392	160,000	1,027,392
Construction Funds	23,304,572	391,053	0	23,695,625
Debt Service Funds	737	5,990,594	0	5,991,331
Accrued Interest Receivable	0	136,511	0	136,511
Total	<u>\$24,207,613</u>	<u>\$15,706,661</u>	<u>\$1,272,175</u>	<u>\$41,186,449</u>

### C. Accounts Receivable

Accounts receivable at year end, as reported in the statement of net assets, net of applicable allowances for uncollectible accounts, are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Taxes Receivable	\$ 2,152,433	\$ 0	\$ 2,152,433
PILOT	47,440	0	47,440
User Charges Receivable	54,929	5,734,477	5,789,406
Allowance for Doubtful Taxes/Fees	(390,000)	(354,372)	(744,372)
Police, Fire and Ambulance Fees Receivable	1,299,356	0	1,299,356
Allowance for Doubtful Accounts - Police, Fire and Ambulance	(784,000)	0	(784,000)
Public Works Receivables	190,217	0	190,217
Recreation Fees Receivable	188,198	0	188,198
Traffic Fees Receivable	41,556	0	41,556
Marketplace Fees Receivable	21,920	0	21,920
Project Reimbursements Receivable	1,291,252	0	1,291,252
Grants Receivable	4,808,362	3,944,573	8,752,935
Other Receivables	561,863	0	561,863
Notes and Loans Receivable	14,052,000	2,864,599	16,916,599
Loan Discounts	(1,358,256)	0	(1,358,256)
Allowance for Doubtful Loans	(3,562,147)	0	(3,562,147)
Accrued Interest Receivable Loans	3,047,896	0	3,047,896
Accrued Interest Receivable - Banks	9,360	10,425	19,785
Total	<u>\$ 21,672,379</u>	<u>\$ 12,199,702</u>	<u>\$ 33,872,081</u>

The City has established allowances for doubtful accounts in each fund in which there is a history of bad debts.

Taxes receivable consisted of the following at June 30, 2003:

<u>Year Ended</u>	<u>Balance 7/1/02</u>	<u>Additions</u>	<u>Adjustments/ Abatements</u>	<u>Collections</u>	<u>Balance 6/30/03</u>
1985-1990	35,430	0	0	0	35,430
1991	13,070	0	0	0	13,070
1992	9,064	0	0	0	9,064
1993	12,548	0	0	0	12,548
1994	15,662	0	0	3,032	12,630
1995	24,016	0	0	2,576	21,440
1996	26,247	0	882	383	24,982
1997	35,311	0	970	4,437	29,904
1998	48,309	0	281	8,177	39,851
1999	56,712	0	0	7,824	48,888
2000	112,948	0	419	47,234	65,295
2001	237,191	0	9,704	92,562	134,925
2002	673,134	0	27,021	446,261	199,852
2003	0	683,876	0	0	683,876
Total	<u>1,299,642</u>	<u>683,876</u>	<u>39,277</u>	<u>612,486</u>	<u>1,331,755</u>

Also included in taxes receivable are \$317,022 in gross receipts taxes, \$500,128 of delinquent tax penalties and interest and \$3,528 of Downtown Improvement District Taxes.

#### **D. INVESTMENTS IN ASSOCIATED COMPANIES**

The Electric Department follows the cost method of accounting for its 3.6% ownership interest in Vermont Yankee Nuclear Power Corporation ("Vermont Yankee"); its 4.52% ownership interest in Vermont Electric Power Company, Inc. ("VELCO"); and its 7.464% ownership interest in Vermont Electric Transmission Company ("VETCO"), which is a subsidiary of VELCO. Vermont Yankee operates a single unit nuclear generating facility in Vernon, Vermont, and sells the output of the plant to the Electric Department and other owners. VELCO owns and operates a transmission system in the State of Vermont over which bulk power is delivered to all electric utilities in the State of Vermont. Under a power transmission contract with the State of Vermont, VELCO bills all costs, including amortization of its debt and a fixed return on equity, to the State of Vermont and others using the system.

## E. Capital Assets

Capital asset activity for the year ended June 30, 2003, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 14,624,001	\$ 2,015,000	\$ 9,275	\$ 16,629,726
Construction in Progress	7,637,214	1,767,476	6,127,213	3,277,477
Antiques and Works of Art	52,000	0	0	52,000
Total Capital Assets, Not Being Depreciated	22,313,215	3,782,476	6,136,488	19,959,203
Capital Assets, Being Depreciated:				
Land Improvements	125,000	0	0	125,000
Buildings and Building Improvements	45,310,012	5,148,480	0	50,458,492
Vehicles, Machinery, Equipment and Furniture	12,841,270	4,154,231	688,644	16,306,857
Book Collections	2,152,229	91,870	9,377	2,234,722
Roads, Curbs and Sidewalks	1,853,797	4,024,778	0	5,878,575
Totals	62,282,308	13,419,359	698,021	75,003,646
Less accumulated depreciation for:				
Land improvements	125,000	0	0	125,000
Buildings and Building Improvements	9,953,474	654,798	0	10,608,272
Vehicles, Machinery, Equipment and Furniture	6,995,173	1,687,963	517,656	8,165,480
Book Collections	1,050,617	398,963	9,377	1,440,203
Roads, Curbs and Sidewalks	42,893	188,641	0	231,534
Totals	18,167,157	2,930,365	527,033	20,570,489
Total Capital Assets, Being Depreciated	44,115,151	10,488,994	170,988	54,433,157
Governmental Activity Capital Assets, Net	\$ 66,428,366	\$ 14,271,470	\$ 6,307,476	\$ 74,392,360
<b>Business-Type Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 10,886,178	\$ 1,205,623	\$ 0	\$ 12,091,801
Construction in Progress	1,051,983	5,282,538	3,166,528	3,167,993
Total Capital Assets, Not Being Depreciated	11,938,161	6,488,161	3,166,528	15,259,794
Capital Assets, Being Depreciated:				
Land Improvements	27,437,071	2,053,145	0	29,490,216
Buildings and Building Improvements	40,571,226	1,303,298	0	41,874,524
Vehicles, Machinery, Equipment and Furniture	15,882,847	466,068	117,727	16,231,188
Distribution and Collection Systems	165,377,933	4,653,040	498,299	169,532,674
Totals	249,269,077	8,475,551	616,026	257,128,602
Less Accumulated Depreciation for:				
Land Improvements	13,404,921	1,285,384	0	14,690,305
Buildings and Building Improvements	10,856,293	1,555,740	0	12,412,033
Vehicles, Machinery, Equipment and Furniture	6,980,320	867,096	117,727	7,729,689
Distribution and Collection Systems	73,597,806	4,543,615	486,645	77,654,776
Totals	104,839,340	8,251,835	604,372	112,486,803
Total Capital Assets, Being Depreciated	144,429,737	223,716	11,654	144,641,799
Business-Type Activity Capital Assets, Net	\$ 156,367,898	\$ 6,711,877	\$ 3,178,182	\$ 159,901,593

**E. Capital Assets (continued)**

At June 30, 2003, \$7,500,583 and \$487,277 in assets were acquired through outstanding capital leases for governmental and business type activities, respectively. These assets are included in vehicles, machinery, equipment and furniture. The amortization on these assets is included with depreciation.

Depreciation was charged to programs as follows:

**Governmental Activities:**

General Government	134,722
Safety Services	643,805
Public Works	555,063
Community Development	21,577
Culture and Recreation	706,435
Education	<u>868,763</u>

Total Depreciation Expense – Governmental Activities	<u>2,930,365</u>
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**Business – Type Activities:**

Electric	2,982,506
Airport	3,068,628
Water	658,614
Wastewater	1,510,392
School	<u>31,695</u>

Total Depreciation Expense – Business – Type Activities	<u>8,251,835</u>
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The jointly-owned generating facility, the Joseph C. McNeil Generating Station, is included in the business type capital assets. Under the Agreement for Joint Ownership, Construction and Operation of the Joseph C. McNeil Generating Station dated May 14, 1982, as amended, the owners are tenants in common with undivided interests in the Station. Ownership percentages of the Station as of June 30, 2003 are as follows:

<u>Station</u>	<u>Percentage</u>
Burlington Electric Department	50%
Central Vermont Public Service Corporation	20%
Vermont Public Power Supply Authority	19%
Green Mountain Power Corporation	<u>11%</u>
Total	<u>100%</u>

**E. Capital Assets (continued)**

Under the Agreement for Joint Ownership, Construction and Operation of the Highgate Transmission Interconnection dated August 1, 1984, as amended, the owners of the Highgate Converter and the Highgate-Canada Transmission Line are tenants in common with undivided interests in the converter. Ownership percentages of the converter as of December 31, 2002 are as follows:

<u>Station</u>	<u>Percentage</u>
Central Vermont Public Service Corporation	47.35%
Green Mountain Power Corporation	34.77%
Vermont Public Power Supply Authority	9.36%
Burlington Electric Department	7.70%
Others	<u>.82%</u>
Total	<u>100%</u>

The Electric Department's ownership interest in each of the jointly-owned facilities is as follows: McNeil Station 50.00%, Highgate Converter Station 7.70%.

Burlington Electric Department (BED) has sole responsibility for operation of the McNeil Generating Station. Vermont Electric Power Company, Inc. (VELCO) has sole responsibility for the Highgate Converter.

A summary of the McNeil Generating Station financial statements as of and for the year ended June 30, 2003 and the Highgate Converter as of and for the year ended December 31, 2002 are as follows:

<u>Category</u>	<u>McNeil Generating Station</u>	<u>Highgate Converter</u>
Total Assets	<u>77,091,931</u>	<u>29,502,399</u>
Liabilities	782,106	113,196
Owners' Equity	<u>76,309,825</u>	<u>29,389,203</u>
Total Liabilities and Owners' Equity	<u>77,091,931</u>	<u>29,502,399</u>
Contributions by Joint Owners	15,306,099	1,388,488
Station Operating Expenses	<u>15,021,849</u>	<u>(1,063,485)</u>
Increase (Decrease) in Owners' Equity	284,250	325,003
Owners' Equity Beginning of year	<u>76,025,575</u>	<u>29,064,200</u>
Owners' Equity end of year	<u>76,309,825</u>	<u>29,389,203</u>

## E. Capital Assets (continued)

Burlington Community Development Corporation owns two buildings. One is at the Burlington Airport with a cost \$650,000 and accumulated depreciation of \$110,704. The other building is at 131 Battery Street in Burlington, Vermont with a cost of \$863,498 and accumulated depreciation of \$54,336. It also owns the land where the old police station building was located and where the Onion River Food Co-op is now located. The land cost \$662,604 and the land improvements at this site cost \$342,548 with accumulated depreciation of \$5,934. The Corporation also has leasehold improvements at this site totaling \$305,810 with accumulated depreciation of \$3,058. The net carrying value of the Corporation's properties are \$2,650,428. The buildings are being depreciated over seventy-five (75) years, the land improvements over sixty (60) years and the leasehold improvements over one-hundred (100) years utilizing the straight line method.

Component Unit	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 662,604	\$ 0	\$ 0	\$ 662,604
Capital Assets, Being Depreciated:				
Buildings	1,513,498	0	0	1,513,498
Land Improvements	342,548	0	0	342,548
Leasehold Improvements	305,810	0	0	305,810
Totals	2,161,856	0	0	2,161,856
Less accumulated depreciation for:				
Leasehold Improvements	1,529	1,529	0	3,058
Buildings	146,092	18,948	0	165,040
Land Improvements	2,854	3,080	0	5,934
Totals	150,475	23,557	0	174,032
Total Capital Assets, Being Depreciated	2,011,381	(23,557)	0	1,987,824
Component Unit Capital Assets, Net	\$ 2,673,985	\$ (23,557)	0	\$ 2,650,428





## F. Interfund Balances and Activity

The composition of interfund balances at June 30, 2003, is as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	8,178	171
Special Revenue Funds		
Traffic Fund	0	3,504
Community Development	0	8,178
Enterprise Funds		
Water Resources	0	2,631
Wastewater	0	1,617
Fiduciary Funds		
Pension Trust Fund	7,923	0
Total	<u>\$16,101</u>	<u>\$16,101</u>

Interfund transfers for the year ended June 30, 2003, were as follows:

<u>Transfer From</u>	<u>Amount</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	\$(260,000)	Traffic Fund	\$260,000	Fund Free Parking
General Fund	(55,540)	CEDO Fund	55,540	Subsidy
General Fund	(187,432)	Housing Trust Fund	187,432	Tax Transfer
General Fund	(11,500)	Marketplace Fund	11,500	Subsidy
General Fund	(29,407)	Tele-communications Fund	29,407	Infrastructure
General Fund	(14,750)	Southern Connector Fund	14,750	Fund Capital Outlay
General Fund	(27,032)	Riverside Ave. Project Fund	27,032	Fund Capital Outlay
General Fund	(11,391)	STP Bike Path Fund	11,391	Fund Capital Outlay
General Fund	(2,499)	Main Street Project Fund	2,499	Fund Capital Outlay
General Fund	(3,007)	N. Winooski Streetscape Fund	3,007	Fund Capital Outlay
General Fund	(125,000)	Firehouse Center Fund	125,000	Fund Capital Outlay
General Fund	(1,718)	Library Heating Upgrade	1,718	Fund Interfund Loan
School General Fund+	(187,157)	Other School Special Revenue Funds	187,157	Subsidy
School General Fund	(54,651)	School Enterprise Fund	54,651	Subsidy
Traffic Fund	(30,000)	CEDO Fund	30,000	Subsidy
Traffic Fund	(64,400)	General Fund	64,400	Subsidy
Cemetery Fund	(21,140)	General Fund	21,140	Fund Cemetery Operations
Loomis Library Fund	(92)	General Fund	92	Fund Library Operations
Total	<u>\$(1,086,716)</u>		<u>\$1,086,716</u>	

## F. Interfund Balances and Activity (Cont'd)

There are two (2) Interfund Loans Receivable/Payable that are owed to the Burlington Electric Department. The CEDO Fund owes \$126,667 for the purchase of land and the Library Heating Upgrade Fund owes \$115,926 for electrical upgrades to the heating system. The total interfund loans are \$242,593.

## G. Other Long-Term Assets

The governmental activities other long-term assets, net of accumulated amortization, consist of deferred bond issuance costs of \$110,266 as of June 30, 2003.

The Enterprise Funds' other long-term assets, net of accumulated amortization, consist of the following as of June 30, 2003.

<u>Category</u>	<u>Airport</u>	<u>Electric Dept</u>	<u>Water Resources</u>	<u>Waste- Water</u>	<u>Total</u>
Deferred Bond Issuance Costs	\$1,872,810	\$1,253,019	\$177,466	\$9,819	\$ 3,313,114
Goodwill	105,000	-	-	-	105,000
Deferred Depreciation Expense	-	12,934,391	-	-	12,934,391
Unamortized Demand Side Mgt(DSM)	-	3,807,171	-	-	3,807,171
Other Unamortized Charges	-	5,520,972	-	-	5,520,972
Non-Utility Property	-	775,600	-	-	775,600
Other Long-term Assets	-	1,998	-	-	1,998
<b>Total</b>	<b>\$1,977,810</b>	<b>\$24,293,151</b>	<b>\$177,466</b>	<b>\$ 9,819</b>	<b>\$26,458,246</b>

The City has deferred charges resulting from the refinancing of debt together with the consist of issuing new debt. Such deferred charges are being amortized over the terms of the related debt.

In March 1990, the voters of the City of Burlington approved an \$11,300,000 bond issue to fund Demand Side Management (DSM) programs. In October 1992, the Electric Department issued revenue bonds of \$40,900,000 of which \$11,300,000 was designated to finance the costs of these programs. The costs of these programs have been deferred. Consistent with rate making treatment, the Electric Department is amortizing these costs using the sinking fund method over the life of the long-term bonds and the related debt service. Other Unamortized charges at June 30, 2003 are as follows:

<u>Category</u>	<u>Amount</u>
Loss on Transfer of Moran Station	\$ 3,513,030
Loss of Sale of Millstone III	173,949
Costs Associated with Chase Hydro	<u>1,833,993</u>
<b>Total</b>	<b><u>\$5,520,972</u></b>



The Moran Station was deactivated in 1986. The un-depreciated costs of the plant are being amortized over the remaining life of the outstanding bonds which were issued to finance improvements to the Station.

In 1989, the Electric Department transferred its .0435% ownership interest in Millstone III, a nuclear generating unit, to the Connecticut Municipal Electric Cooperative for \$900,000. This sale resulted in a loss of \$3,493,000, which was deferred and is being amortized over the life of the outstanding bonds which were issued to finance the Electric Department's interest in the project.

In December 1991, the Electric Department entered into an agreement with Winooski One Partnership ("WIP"), a Vermont General Partnership, whereby WIP will construct and maintain Chace Hydro, a hydroelectric generating station built on Electric Department-owned land on the Winooski River. The costs associated with Chace Hydro will be amortized over the life of the outstanding bonds which were issued to finance the Electric Department's interest in the project and as income is received from WIP.

Vermont Yankee experienced scheduled outages during April through May 2001. The Electric Department incurred incremental purchase power costs and direct costs from Vermont Yankee in connection with these outages. As such outages are scheduled to occur every 18 months, the VPSB has directed the Electric Department to defer the related costs and, consistent with expected rate relief, to amortize them over the 18-month period until the next scheduled outage.

#### **H. Deferred Revenue**

Deferred Revenue in the General Fund consists of \$1,165,020 of delinquent property and gross receipt taxes and penalty and interest on those taxes not collected within sixty (60) days after year-end, and gross \$265,628 in Grant Revenue not collected within sixty (60) days after year end, and \$152,961 of Fire, Ambulance and Police Fees not collected within sixty (60) days after year end as these would not be available to liquidate current liabilities. It also includes \$89,638 of prepaid recreation revenue and permit fees for Fiscal Year 2004. Total Deferred Revenue in the General Fund is \$1,673,247.

Deferred Revenue in the School Fund consists of \$1,583,119 in grant revenue that will be earned in Fiscal Year 2004. \$1,065,124 of this grant revenue was received in advance of expenditures and \$517,995 of grant revenue was not collected within 60 days after year end as these would not be available to liquidate current liabilities.

Deferred Revenue in the Special Revenue Funds consist of \$1,385 in prepaid traffic fees, and \$14,676,811 of Grants and Loans Receivable in the CEDO and Housing Trust Funds. The Deferred Revenue from the grants consists of \$32,691 of Grant Revenue for the CEDO Fund, received in advance of expenditures and \$2,464,615 of Grant Revenue not collected within sixty (60) days after year end as these would not be available to liquidate current liabilities. This revenue will be earned in Fiscal Year 2004. The revenue from the loans of \$12,179,505 will be recognized as the loans are repaid to the City. The Church Street Marketplace Fund Deferred Revenue consists of \$19,450 of prepaid vendor assessments and \$19,440 of delinquent assessments not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. Total Deferred Revenue in the Special Revenue Funds is \$14,717,086.

Deferred Revenue in the Capital Project Funds consists of \$1,673,108 of Grant Revenue that will be earned in Fiscal Year 2004. \$554,721 of this Deferred Grant Revenue was received in advance of expenditures and \$1,118,387 was Grant Receivables not collected within sixty (60) days after year end as these would not be able to liquidate current liabilities.

## **I. Long-term Liabilities**

General Obligation Bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for both general governmental and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. New bonds generally are issued as 10 to 20 year bonds. Refunding bond are issued for various terms based on the debt service of the debt refunded.



No-Interest Revolving Loans. The State of Vermont offers a number of no-interest revolving loan programs to utilize for predetermined purposes. The City has borrowed money from the Vermont Special Environmental Revolving Fund for sewer projects.

Capital Lease Obligations. The City enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as capital lease obligations for accounting purposes (even though they include clauses that allow for cancellation of the lease in the event the City does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases. Leases are reported in governmental activities if the debt is expected to be repaid from general governmental revenue and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

Revenue Bonds – The City issues bonds where the City pledges income to pay the debt service. Revenue bonds are reported in business type activities only because the debt is expected to be repaid from proprietary fund revenues.

Certificates of Participation – The City enters into agreements for the purpose of financing the acquisition and/or renovation of land and buildings. These agreements qualify as long-term debt obligations for accounting purposes (even though they include clauses that allow for cancellation of the lease in the event the City does not appropriate funds in future years). The Certificates of Participation are reported in governmental activities because all of the debt is expected to be repaid from general governmental revenues.

Other Notes Payable – The City has other notes payable to finance various capital projects through local banks and U.S. Government agencies and with the Burlington Electric Department primarily for energy related projects.

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Changes in all long-term liabilities (including bonds, notes, capital leases, insurance reserves, compensated absences, postemployment benefits, and landfill postclosure costs) during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds Payable	\$ 17,097,634	\$ 4,120,000	\$ 1,881,934	\$ 19,335,700	\$ 2,082,534
Bond Anticipation & Notes Payable	15,958,192	2,213,800	1,372,402	16,799,590	1,056,744
Obligations Under Capital Leases	4,840,385	1,428,746	880,016	5,389,115	916,320
Insurance Reserves	1,778,000	0	19,000	1,759,000	855,500
City Compensated Absences	1,527,906	182,111	0	1,710,017	0
School Compensated Absences	2,122,664	0	43,757	2,078,907	104,128
Landfill Post-Closure	282,000	0	122,000	160,000	25,000
School - Early Retirement Contracts	74,151	22,947	20,893	76,205	20,033
<b>Total Governmental Activities</b>					
Long-term Liabilities	<u>43,680,932</u>	<u>7,967,604</u>	<u>4,340,002</u>	47,308,534	<u>\$ 5,060,259</u>
Add Unamortized Premium				<u>44,482</u>	
<b>Total</b>				<u>47,353,016</u>	
<b>Business-type Activities</b>					
General Obligation Bonds Payable	7,177,367	0	1,538,067	5,639,300	1,592,467
Revenue Bonds	134,232,009	24,802,736	1,967,289	157,067,456	6,159,182
Capital Leases	248,276	0	98,861	149,415	69,800
Other Electric Department					
Long-Term Debt	153,178	0	6,032	147,146	16,303
Compensated Absences	<u>961,823</u>	<u>38,558</u>	<u>0</u>	<u>1,000,381</u>	<u>0</u>
<b>Total Business-type Activities</b>					
Long-Term Liabilities	<u>\$ 142,772,653</u>	<u>\$ 24,841,294</u>	<u>\$ 3,610,249</u>	164,003,698	<u>\$ 7,837,752</u>
Add Unamortized Premium				2,436,050	
Subtract Unamortized Discount				(223,347)	
Subtract Deferred Loss on Refunding				<u>(24,454,330)</u>	
<b>Total</b>				<u>\$ 141,762,071</u>	

Compensated Absences and Early Retirement Benefits are paid by the applicable fund where the employee is charged. Insurance Reserves are generally liquidated by the General Fund. Landfill Post-Closure Liabilities have been liquidated by the Waterwaster Fund.

**CITY OF BURLINGTON, VERMONT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

		Issue Date	Interest Rate %	Maturity Date	Original Issue	Outstanding June 30, 2002	Principal Reduction	Outstanding June 30, 2003
General Obligation Debt (Tax Levy Supported)								
General City								
67	Fire Truck Bond 1995	06/01/95	4.00-5.00	05/01/2005	500,000	175,000	55,000	120,000
69	G.O. 1996 Series A Refunding Bonds	06/15/96	3.80-5.40	12/01/2009	5,695,000	4,160,000	460,000	3,700,000
75	General Improvements 1996 Series C	07/01/96	5.00	12/01/2016	250,000	25,000	15,000	10,000
80	General Improvements 1997 Series A	07/10/97	4.00-4.80	12/01/2007	500,000	330,000	50,000	280,000
81	General Improvements 1997 Series B	07/10/97	4.00-4.80	12/01/2007	750,000	490,000	70,000	420,000
83	Marketplace II 1998 Refunding Bonds	08/03/98	3.90-4.10	12/01/2005	217,000	44,000	13,000	31,000
87	Urban Renewal 1998 Refunding Bonds	08/03/98	4.25-4.55	12/01/2011	835,000	665,000	55,000	610,000
90	G.O. 1998 Series B Refunding Bonds	08/03/98	4.25-4.55	12/01/2011	174,167	139,167	11,667	127,500
91	General Improvements 1998 Series A	08/03/98	4.20-4.30	12/01/2008	750,000	560,000	70,000	490,000
93	Bike Path II 1999 Refunding Bonds	02/16/99	3.25-3.80	05/01/2006	750,000	220,000	50,000	170,000
100	General Improvements 1999 Series B	07/20/99	4.25-4.80	12/01/2009	750,000	625,000	65,000	560,000
105	General Improvements 2000 Series A	10/12/00	4.25-4.75	12/01/2010	750,000	695,000	65,000	630,000
107	General Improvements 2001 Series A	10/01/01	3.00-4.00	11/01/2011	750,000	750,000	60,000	690,000
108	North/South Connector 2001 Refunding Bonds	10/01/01	3.00-3.10	11/01/2006	1,035,000	1,035,000	200,000	835,000
109	Waterfront Imp. 2001 Refunding Bonds	10/01/01	3.00	11/01/2006	1,090,000	1,090,000	215,000	875,000
115	General Improvements 2002 City Portion	07/30/02	3.00-4.00	09/01/2012	750,000	0	0	750,000
118	Fire Equipment Bond 2003A	05/01/03	3.50-4.00	11/01/2018	2,500,000	0	0	2,500,000
Subtotal					18,046,167	11,003,167	1,454,667	12,798,500
63	Wheeler School 1993	09/01/93	2.60-5.50	09/01/2013	1,550,000	1,130,000	70,000	0
71	G.O. School 1996 Series A Refunding Bonds	06/15/96	3.80-5.40	12/01/2009	2,120,000	1,580,000	165,000	1,415,000
74	G.O. School 1996 Series B Bonds	06/15/96	5.25-5.60	12/01/2016	3,250,000	2,775,000	130,000	2,645,000
84	G.O. School II 1998 Series B Refunding Bonds	08/03/98	3.90-4.10	12/01/2005	260,400	52,800	15,600	37,200
88	G.O. School 1998 Series C Refunding Bonds	08/03/98	4.25-4.55	12/01/2011	696,667	556,667	46,667	510,000
112	G.O. School 2002 Series Refunding Bonds	07/30/02	2.50-4.00	09/01/2013	1,070,000	0	0	1,070,000
114	G.O. School 2002A Series Bonds	07/30/02	3.00-4.375	03/01/2018	860,000	0	0	860,000
Subtotal					9,807,067	6,094,467	427,267	6,537,200
Certificates of Participation								
68	Police Facility - Certificate of Participation	06/01/95	5.25-6.50	05/01/2005	2,500,000	1,940,000	0	0
94	Downtown Parking - Certificate of Participation	06/01/99	4.30-4.80	12/01/2018	5,500,000	4,970,000	315,000	4,655,000
95	Waterfront Refunding - Certificate of Participation	06/01/99	4.30-4.80	12/01/2018	1,390,000	1,250,000	50,000	1,200,000
103	Capital Projects - Certificate of Participation	06/27/00	5.375-5.75	12/01/2020	4,100,000	3,980,000	130,000	3,850,000
116	Police Facility - Certificate of Participation Refunding	07/30/02	3.00-4.25	05/01/2015	2,075,000	0	140,000	1,935,000
Subtotal					15,565,000	12,140,000	635,000	11,640,000
Other Notes Payable								
34	School Energy Note - EPA	01/01/87	0.00	12/30/2004	98,554	14,075	5,633	8,442
99	School Retrofit Lighting - BED	03/01/98	8.25	02/28/2003	387,000	46,241	46,241	0
97	Winooski Main Street Lot Mortgage	05/10/98	5.00	05/15/2008	260,000	208,000	13,000	195,000
96	Pease Grain Lot & Central Garage Mortgage	05/10/98	7.20	05/15/2008	840,000	672,000	42,000	630,000
98	HUD Section 108 - US Guaranteed Notes 1999	04/28/99	5.40-6.20	08/01/2017	1,930,000	1,735,000	110,000	1,625,000
128	HUD Section 108 - US Guaranteed Notes 2003	02/12/03	1.32-1.36	10/31/2017	1,800,000	0	0	1,800,000
106	Moran Station - BED	05/18/92	7.00	05/18/2017	674,000	516,290	21,696	494,594
120	Telecommunications - BED	06/10/02	4.75-6.50	06/10/2009	115,000	115,000	22,140	92,860
122	Fletcher Free Library - BED	02/10/97	7.25	02/10/2003	36,948	11,980	11,980	0
124	Leddy Park Arena - BED	07/20/00	8.25	12/01/2005	50,160	37,212	10,396	26,816
125	Leddy Park Arena - BED	02/01/99	8.25	02/01/2004	51,051	19,394	11,316	8,078
Subtotal					6,242,713	3,375,192	294,402	4,880,790
Tax and Bond Anticipation & Other Notes Payable								
	Tax Anticipation Note - General Fund	01/22/03	2.30	03/15/2003	4,000,000	0	3,000,000	0
	Tax Anticipation Note - General Fund	07/03/02	2.70	08/15/2002	5,000,000	0	1,000,000	0
	Bond Anticipation Note - General Fund	06/30/03	1.74	07/30/2003	278,800	0	0	278,800
	Bond Anticipation Note - General Fund	06/24/02	1.74	08/15/2002	443,000	443,000	0	0
Subtotal					9,721,800	443,000	4,000,000	278,800
Subtotal Governmental Activities					59,382,747	33,055,826	6,811,336	36,135,290
Add Unamortized Premium					0	0	107	44,482
Total Governmental Activities					59,382,747	33,055,826	6,811,229	36,179,772

**CITY OF BURLINGTON, VERMONT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

		Issue Date	Interest Rate %	Maturity Date	Original Issue	Outstanding June 30, 2002	Principal Reduction	Outstanding June 30, 2003
<b>Revenue Supported</b>								
<b>Enterprise Funds:</b>								
<b>Revenue Anticipation Notes Payable-Enterprise:</b>								
	Wastewater Revenue Anticipation Notes	07/05/02	2.83	06/30/2003	1,000,000	0	1,000,000	0
	Subtotal				1,000,000	0	1,000,000	0
<b>Airport Commission:</b>								
111	Airport 2001 Refunding Bonds	10/01/01	3.00	11/01/2005	1,015,000	1,015,000	250,000	765,000
	Subtotal				1,015,000	1,015,000	250,000	765,000
	Add Unamortized Premium				0	3,926	981	2,945
	Subtract Deferred Loss on Refunding				0	(14,414)	(3,604)	(10,810)
	Subtotal				1,015,000	1,004,512	247,377	757,135
<b>Electric Department:</b>								
23	Nuclear Units #3	06/01/79	5.75	05/01/2008	1,200,000	300,000	50,000	250,000
62	Electric 1993 Capital	09/01/93	2.60-5.35	09/01/2009	250,000	135,000	15,000	0
66	Electric 1995 Capital	06/01/95	4.00-5.50	05/01/2010	250,000	160,000	15,000	145,000
70	Electric 1996 Series A Refunding Bonds	06/15/96	3.80-5.40	12/01/2009	555,000	400,000	50,000	350,000
73	Electric 1996 Capital Series B	06/15/96	5.25-5.60	12/01/2016	250,000	200,000	10,000	190,000
76	Electric 1996 Capital Series C	07/01/96	5.00-6.00	12/01/2016	250,000	225,000	5,000	220,000
86	Electric 1998 Series B Refunding Bonds	08/03/98	3.90-4.10	12/01/2005	390,600	79,200	23,400	55,800
89	Electric 1998 Series C Refunding Bonds	08/03/98	4.25-4.55	12/01/2011	174,167	139,167	11,667	127,500
110	Electric 2001 Capital Refunding Bonds	10/01/01	3.00-3.10	11/01/2006	570,000	570,000	145,000	425,000
113	Electric 2002 GO Refunding Bonds	07/30/02	2.50-3.50	09/01/2008	120,000	0	0	120,000
	Subtotal				4,009,767	2,208,367	325,067	1,883,300
	Add Unamortized Premium				0	4,393	1,097	4,899
	Subtract Deferred Loss on Refunding				0	(77,939)	(18,318)	(61,578)
	Subtotal				4,009,767	2,134,821	307,846	1,826,621
<b>Water Resources:</b>								
85	Water 1998 Series B Refunding Bonds	08/03/98	3.90-4.10	12/01/2005	217,000	44,000	13,000	31,000
	Subtotal				217,000	44,000	13,000	31,000
	Subtract Deferred Loss on Refunding				0	(4,955)	(1,239)	(3,716)
	Subtotal				217,000	39,045	11,761	27,284
92	Wastewater 1999 Series A Refunding Bonds	02/16/99	3.25-3.80	05/01/2006	6,490,000	3,910,000	950,000	2,960,000
	Subtotal				6,490,000	3,910,000	950,000	2,960,000
	Add Unamortized Premium				0	7,606	2,535	5,071
	Subtract Deferred Loss on Refunding				0	(66,011)	(22,003)	(44,008)
	Subtotal				6,490,000	3,851,595	930,532	2,921,063
<b>Total Revenue Supported</b>					12,731,767	7,029,973	2,497,516	5,532,103
<b>Total General Obligation Debt</b>					72,114,514	40,085,799	9,308,745	41,711,875



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		Issue Date	Interest Rate %	Maturity Date	Original Issue	Outstanding June 30, 2002	Principal Reduction	Outstanding June 30, 2003
<b>Revenue Debt</b>								
Electric Department:								
77	Revenue Bonds 1996 Series A	04/01/96	3.80-6.38	12/01/2012	54,475,000	38,750,000	0	38,750,000
126	Revenue Bonds 2001 Series A	12/01/01	2.30-4.60	07/01/2014	11,115,000	11,115,000	0	11,115,000
127	Revenue Bonds 2002 Series A	04/01/02	5.00-5.375	07/01/2014	20,875,000	20,875,000	0	20,875,000
	<b>Subtotal</b>				<b>86,465,000</b>	<b>70,740,000</b>	<b>0</b>	<b>70,740,000</b>
	Add Unamortized Premium				0	2,127,093	118,547	2,008,546
	Subtract Unamortized Discount				0	(76,957)	(2,769)	(74,188)
	Subtract Deferred Loss on Refunding				0	(25,103,077)	(1,141,905)	(23,961,172)
	<b>Subtotal</b>				<b>86,465,000</b>	<b>47,687,059</b>	<b>(1,026,127)</b>	<b>48,713,186</b>
Water Resources:								
82	Revenue Bonds 1997 Series A	07/10/97	4.10-5.00	12/01/2012	13,925,000	11,630,000	835,000	10,795,000
	<b>Subtotal</b>				<b>13,925,000</b>	<b>11,630,000</b>	<b>835,000</b>	<b>10,795,000</b>
	Subtract Deferred Loss on Refunding				0	(414,495)	(41,449)	(373,046)
	<b>Subtotal</b>				<b>13,925,000</b>	<b>11,215,505</b>	<b>793,551</b>	<b>10,421,954</b>
Wastewater:								
102	Revenue Bonds 1990 Series I	12/06/90	0.00	12/01/2010	5,378,105	5,216,764	53,779	5,162,985
101	Revenue Bonds 1991 Series I	02/12/92	0.00	12/01/2014	19,403,807	19,033,495	48,510	18,984,985
108	Revenue Bonds 2001 Series	07/01/00	0.00	Unknown	65,700	51,750	0	54,486
	<b>Subtotal</b>				<b>24,847,612</b>	<b>24,302,009</b>	<b>102,289</b>	<b>24,202,456</b>
Airport:								
78	Revenue Bonds 1997 Series A	05/01/97	3.85-5.60	07/01/2017	12,380,000	10,870,000	450,000	10,420,000
79	Revenue Bonds 1997 Series B	05/01/97	4.00-5.75	07/01/2017	7,450,000	6,555,000	265,000	6,290,000
104	Revenue Bonds, 2000 Series A	05/17/00	4.80-6.20	07/01/2020	10,435,000	10,135,000	315,000	9,820,000
119	Revenue Bonds, 2003 Series A, Series B	06/11/03	2.00-5.00	07/01/2028	24,800,000	0	0	24,800,000
	<b>Subtotal</b>				<b>55,065,000</b>	<b>27,560,000</b>	<b>1,030,000</b>	<b>51,330,000</b>
	Add Unamortized Premium					414,589		414,589
	Subtract Unamortized Discount				0	(155,959)	6,800	(149,159)
	<b>Subtotal</b>				<b>55,065,000</b>	<b>27,818,630</b>	<b>1,036,800</b>	<b>51,595,430</b>
	<b>Total Revenue Debt</b>				<b>180,302,612</b>	<b>111,023,203</b>	<b>906,513</b>	<b>134,933,026</b>
	<b>Total General Obligation and Revenue Debt</b>				<b>252,417,126</b>	<b>151,109,002</b>	<b>10,215,258</b>	<b>176,644,901</b>

CITY OF BURLINGTON, VERMONT  
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**JUNE 30, 2003**

Debt service requirements to maturity are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2004	\$3,125,278	\$1,624,915	\$7,751,649	\$6,476,832
2005	3,208,665	1,484,249	8,507,881	6,567,749
2006	3,357,747	1,342,624	8,872,024	6,178,737
2007	3,353,742	1,197,740	8,765,733	5,749,863
2008	3,591,263	974,988	9,270,477	4,042,654
2009-2013	10,414,740	3,405,049	57,883,886	22,372,744
2014-2018	7,253,855	1,375,273	44,565,620	9,730,933
2019-2023	1,830,000	131,971	8,194,486	3,215,880
2024-2028	0	0	7,225,000	1,354,875
2029-2033	0	0	1,670,000	41,750
Total	<u>\$36,135,290</u>	<u>\$11,536,809</u>	<u>\$162,706,756</u>	<u>\$65,732,017</u>

The City is the lessee of various equipment under capital leases expiring in various years through 2017. Future minimum payments under the capital leases consisted of the following as of June 30, 2003.

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2004	\$1,139,943	\$74,464
2005	959,493	36,623
2006	785,797	27,204
2007	768,811	20,079
2008	627,019	0
2009-2013	1,405,360	0
2014-2017	<u>1,034,865</u>	<u>0</u>
Subtotal	6,721,288	158,370
Less-Amount representing interest	<u>(1,332,173)</u>	<u>(8,955)</u>
Total	<u>\$5,389,115</u>	<u>\$149,415</u>

Interest rates vary from 1.99% to 7.10%.



Revenue Bonds have been issued pursuant to the General Bond Resolution and are collateralized by a pledge of revenues. Pursuant to the General Bond Resolution, revenues (as defined) means all rates, fees, charges or other income and includes rentals, proceeds of insurance or condemnation or other disposition of assets, proceeds of bonds or notes and earnings from the investment of revenues. On an annual basis, revenues must be sufficient after deducting operating expenses (as defined) to meet minimum debt service coverage requirements (as defined). If minimum debt service coverage requirements are not met, the City must take timely corrective action. For the year ended June 30, 2003, revenues (as defined) exceeded debt service requirements.

The general obligation bonds issued to finance business type activities improvements are collateralized by the general revenue-raising power of the City of Burlington. Pursuant to the terms of a General Bond Resolution adopted by the City of Burlington (the General Bond Resolution), the claim on the revenues of the business type activities by the holders of revenue bonds under the General Bond Resolution is prior to any claim of the holders of general obligation bonds.

#### Advance Refundings:

On July 15, 2002, the City issued \$1,190,000 in general obligation Series A bonds with an interest rate ranging from 2.5% to 4.0% to refund \$1,180,000 of outstanding 1993 general obligation bonds with an average interest rate of 4.94%. The net proceeds of \$1,199,632, included a premium of \$14,880, accrued interest of \$1,633 less underwriting fees, insurance and other issuance costs of \$6,881. These proceeds paid off the 1993 bonds on September 1, 2002, which was the bond call date.

Although the advance refunding resulted in the recognition of a net accounting loss of \$19,415 for the year ended June 30, 2003, the City, in effect, reduced its aggregate debt service payments by \$95,025 over the next five (5) years and obtained an economic gain (difference between the present value of the old and new debt service payments) of \$81,516.

The accounting loss of \$1,957 in the business type activities has been deferred and will be amortized over the life of the related debt.

Also, on July 15, 2002, the City issued \$2,075,000 in Certificates of Participation with an average rate of 3.80% to refund \$1,940,000 of outstanding 1995 Certificates of Participation with an average interest rate of 5.80%. The net proceeds of \$2,058,215, included a premium of \$1,396 accrued interest of \$3,076 less \$21,257 of underwriting fees, issuance and other insurance costs. \$1,940,000 of these proceeds paid off the 1995 certificates of participation on May 1, 2003, which was the Certificates call date.

Although the advance refunding resulted in the recognition of an accounting loss of \$16,785 for the year ended June 30, 2003, the City, in effect, reduced its aggregate debt service payments by \$173,279 over the next 13 years and obtained an economic gain (difference between the present value of the old and new debt service payments) of \$141,860.

Burlington Community Development Corporation has two notes payable with BankNorth, N.A. on the buildings it owns at the Airport and at 131 Battery Street totaling \$1,129,219 which are secured by mortgages. The loans are for ten years and have variable interest rates currently at 4.5%.

The Corporation also has three (3) notes payable with Chittenden Investment Services, Inc. with a balance of \$1,526,065 which are offset by notes receivable from the Burlington Community Land Trust and will be repaid as the notes receivable are collected.

Future maturities of the notes payable for Burlington Community Development Corporation are anticipated to be as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 97,403	\$145,413
2005	103,259	139,557
2006	109,043	133,773
2007	115,155	127,661
2008	121,274	121,542
2009-2013	717,945	496,134
2014-2018	585,163	313,960
2019-2023	608,947	136,458
2024-2028	188,445	17,786
2029	<u>8,650</u>	<u>81</u>
Total	<u>2,655,284</u>	<u>1,632,365</u>



**J. Restricted and Designated Fund Balances/Net Assets**

The City's General Fund Balance as of June 30, 2003 was \$1,313,696. The City's General Fund designated fund balance was reduced by the \$1,093,791 revenue deferral for uncollected property taxes, penalties and interest. The expending of funds for the designated expenditures is contingent upon the receipt of these monies.

The reserved and designated fund balance of the General Fund as of June 30, 2003 consisted of the following:

**GENERAL FUND**

**Restricted**

Inventory & Prepaid Expenses	270,661
Parking Fund by Charter	23,000
Health Insurance Reserve	149,196
Library Books & Small Grants	15,252
Public Records Restoration	62,042
Vt Public Library Funds (Freeman Foundation)	111,026
Planning Grant	11,689
Safety Services Grants	7,901
Total Restricted	<u>650,767</u>

**Designated**

**Designated Tax Items**

Debt Service & Tax Rate Items	189,214
Waterfront Remediation Work	7,515
Parks – Greenbelt Dedicated Taxes	14,725
Cemetery Capital	9,163
Central City Computer	105,804
Memorial Auditorium Repairs	19,231
Assessment Funds (Act 60)	212,707
Subtotal Designated Items	<u>558,359</u>
Less: Uncollected Taxes, Penalties, and Interest	<u>(1,093,791)</u>

Total Designated Tax Items 0

Airport Industrial Park 606,570

Total Designated 606,570

The reserved fund balances of \$665,974 in the Special Revenue Funds are reserved for Traffic Fund expenditures by City Charter in the amount of \$459,042, reserved for the Housing Trust Fund in the amount of \$45,301 by City Charter and reserved for the Mary E. Wadell Fund in the amount of \$15,513 by trust agreement. The Traffic Fund also has a balance reserved for inventory and prepaid expenses of \$146,118.

The reserved fund balance of \$50,825 in the School Department Fund is reserved for prepaid expenses. The unreserved fund balance of \$554,362 consists of a designated fund balance of the School's general fund of \$758,019 less deficits in other school funds of \$203,657 which will be funded as grant receivable are collected in fiscal year 2004.

The negative fund balance of \$1,573,311 in the Special Revenue Funds consists of \$1,508,269 in the CEDO Fund which will be funded as grant receivables are collected in Fiscal Year 2004 and \$65,042 in the Church Street Marketplace Fund which will be funded over two years with increased revenue collection efforts and decreased expenses.

The reserved fund balances of \$2,663,346 in the Capital Project Funds consist of \$30,371 for the Telecommunications Project, \$2,261,694 for the Fire Vehicle Bond and \$371,281 for the 1996 and 2003 School Capital Projects. These are reserved Debt Proceeds.

The negative fund balances of \$1,737,022 in the Capital Projects Funds consist of \$346,206 for the Southern Connector, \$329,504 for the Transportation Facility, \$32,998 for the Bike Path, \$22,725 for the Main Street Project, \$115,926 for the Library Heating Upgrade, \$253,702 for the DPW New Facility, \$9,767 for the North Winooski Streetscape, and \$626,194 for the Firehouse Center. The DPW New Facility will be funded through user fees to other departments in future fiscal years. The Library Heating Upgrade will be funded with proceeds of long-term debt. All other funds with deficits will be funded as Grant Receivables are collected in Fiscal Year 2004 or from a transfer from the General Fund.

The reserved fund balances of \$859,261 in the Permanent Funds are reserved by trust agreements and restricted donations.

The City also has eight Private Purpose Trust Funds that are restricted by trust agreements and donations totaling \$203,283.



**K. Operating Leases**

The Electric Department has several operating leases for the rental of equipment and vehicles. Future minimum lease payments are as follows:

<b>Year ending</b>	
<b><u>June 30</u></b>	<b><u>Amount</u></b>
2004	\$20,591
2005	14,188
2006	4,611
200	<u>539</u>
Total	<u>\$39,929</u>

**V. OTHER INFORMATION**

**A. COMMITMENTS & CONTINGENCIES**

**ELECTRIC DEPARTMENT**

1. The Department purchased power from Vermont Yankee pursuant to the provisions of a contract which entitles the Department to its ownership percentage (3.6%) of net plant production and obligates the Department to pay 3.6% of Vermont Yankee's operating expenses (including decommissioning expenses) and return on invested capital. The Department is also obligated, if called upon by Vermont Yankee, to provide its ownership percentage of capital requirements not provided by outside financing. In January, 2002, the Electric Department sold its ownership interest in Vermont Yankee back to Vermont Yankee Nuclear Power Corporation and effective March 1, 2002, terminated its commitment to purchase power from Vermont Yankee replacing it with bilateral contract market purchases. With the sale of its ownership share and termination of its purchase power contract, the Electric Department is under no obligation for future Vermont Yankee costs.
2. Estimated costs of disposing of spent nuclear fuel are billed by Vermont Yankee to its owners. The Department's share of such costs are included in purchased power expense. Billing of decommissioning costs for the Vermont Yankee plant at the end of its useful life commenced in September, 1983. Decommissioning costs billed to the Department amounted to \$0 for the year ended June 30, 2003.
3. Other sources of purchased power include power contracts from Northeast Utilities and New York State Electric and Gas. The Department continues to receive a block of hydro power from the New York Power Authority. The costs of power purchased under these contracts are accounted for as purchased power expense in the statement of operations.

The percentages of the Department's total energy requirements provided by major contracts were as follows:

McNeil Generating Station and	
Gas Turbine	22.9%
Northeast Utilities	16.3%
NYPA	4.7%
NEPOOL	20.4%
NYSEG	.9%
VEPPI	5.1%
Pacific Gas & Electric	27.8%
Other	<u>1.9%</u>
Total	<u>100.00%</u>

The Department purchases a significant portion of its electricity requirements pursuant to long-term contracts in the above-mentioned generating units. These contracts require the Department to make payments to cover its proportionate share of the capital and operating costs of these generating units. These payments are significant and are recovered currently through rates. Payments under long-term power supply contracts were \$5,432,305 for the year ended June 30, 2003.

4. The joint owners of the McNeil Station have entered into a contract with New England Central Railway for the transportation of wood chips to the McNeil Station. The contract expires in December, 2006, and under terms of the contract, a minimum payment of \$312,000 is required to be made in the fiscal year ending June 30, 2004. During 2003, the Department paid \$549,000 under this contract.
5. The joint owners of the McNeil Station have also entered into a contract for the operation of a wood chip receiving yard in Swanton, Vermont. The contract expires in December, 2006. Under the terms of that contract, a minimum payment of \$184,500 is required to be made by the Department in Fiscal Year 2004. During 2003, the Department paid \$261,000 under this contract.
6. The Department faces possible liability as a potentially responsible party ("PRP") with respect to the cleanup of certain hazardous waste sites. The City is currently a PRP as a landowner of a hazardous waste superfund site in Burlington, Vermont which is the subject of a remediation investigation by the Environmental Protection Agency. The Department has agreed to share on an equal basis in all past and future costs incurred in connection with any and all settlements or actions resulting from the designation of the City as a PRP at this site. In light of a recent agreement between the City and the E.P.A. concerning the remediation plan at the site, the Department believes that the likelihood of any liability material to the financial position of the Department is remote.





7. During fiscal year 1997, the Department initiated a Voluntary Buyout Program ("VBP") for all eligible employees. Under the terms of the VBP, all employees with three or more years of service as of June 30, 1997 were eligible to participate. A total of 24 employees opted for the VBP and have separated from the Department. Under generally accepted accounting principles, the Department was required to accrue all costs associated with the VBP to the extent such costs were known and measurable. At June 30, 2003, the Department has a remaining liability of \$116,682, which will be reduced as cash payments are made to participants through fiscal year 2010.
8. As part of the Department's various Demand Side Management (DSM) programs, the Department's electric customers are able to finance the costs of various energy efficiency improvements made to their home or business through a loan program with a local bank. Customers repay the loan directly to the bank. In the event of default by a customer, the Department, as guarantor, pays the bank the remaining balance and assumes the responsibility of collecting the unpaid balance from the customer. The total exposure to the Department for all DSM loans outstanding as the bank as of June 30, 2003 was \$62,764.

#### **LAKE CHAMPLAIN BARGE CANAL**

The City faces possible liability as a potentially responsible party ("PRP") with respect to the cleanup of a certain hazardous waste site known as the Lake Champlain Barge Canal.

#### **NORTH/SOUTH CONNECTOR PROJECT**

The City has undertaken a major project which includes the land purchase and construction of connector highways on the north and south boundaries of the City. The City's portion of the estimated cost has been set at \$2,740,000 which is being financed by a general obligation bond issue dated December 1, 1986. The Northern Connector was completed and has been in service for fourteen years. However, the Southern Connector has been delayed until the Lake Champlain Barge Canal issue is resolved. An alternate route has been selected and the State has designated the City as design and project manager. The first stage of conceptual design of the highway was recently presented to the public. Design and re-evaluation will continue for about 18 months with major issues of railroad relocation, under-grounding of utilities, and permit review to take place during this time.

#### **CHITTENDEN SOLID WASTE DISTRICT**

The City is a member of the Chittenden Solid Waste District. There is at least one pending case at the District level. The City, as a member, could share in the costs of any unfavorable outcomes.

## CONSTRUCTION COMMITMENTS

The Airport has commitments for ongoing Airport Improvement Projects as well as the completion of construction in progress funded from the restricted assets. Airport Improvement Projects in progress include runway construction and improvement, land acquisitions, south end development, and for the replacement of snow removal equipment.

## DEVELOPMENT OF THE LAND AT THE CORNER OF CHERRY & BATTERY STREETS

On May 19, 2003, the City entered into a development agreement with Westlake to provide for the construction of a hotel and parking facility on the southeast corner of Battery and Cherry Streets. The City exercised its right to purchase this land and is responsible for the construction of a parking garage containing 200 public spaces, known as the Westlake Garage. The City will also finance and construct an additional deck for 139 parking spaces on the existing Lakeview Garage. The funding for these public improvements will come from additional property taxes that will accrue to the City within its tax increment-financing district. The preliminary cost estimate for this project is \$4.2 - \$4.4 million. This will be paid with TIF revenues from the development. Westlake's responsibilities include the construction of a hotel on this site and residential condominiums on the undeveloped land adjacent to the Lakeview Parking Garage.

## TRANSPORTATION CENTER

The Mayor and City Council stopped the development of the Transportation Center in July 2003 due to public concern about the location of the project. The Mayor then convened an ad hoc task force with representatives of the Chittenden County Metropolitan Planning Organization, The Chittenden County Transportation Authority, the Vtrans, the Burlington Business Association, Burlington City Council, the Department of Public Works, and the Burlington Planning Commission to evaluate the City's position and options relative to the project. This task force presented a plan that evaluates five locations for the transportation center. City Council is reviewing these alternatives at its February 2, 2004 meeting.

The engineering and design costs for the Transportation Center were paid for with Federal Transportation Authority funds. In the event that an acceptable site is not found, the FTA may recall funds for the design and engineering of the project totaling approximately \$1,400,000.

## B. INSURANCE RESERVES

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City manages these risks through a combination of commercial insurance packages purchased in the name of the Electric, Airport and School Departments, and through the City's risk management program.

Prior to July 1, 1992, the City self-insured risks of property, liability and workers' compensation claims, except for the Electric Department which maintains commercial insurance coverage for all property and liability related risks except automobile; the Airport which maintains commercial airport insurance and the School Department which maintains commercial coverage for all risks.

On July 1, 1992, the City entered into an agreement with The Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund (hereinafter VLCT) for the purpose of VLCT providing property, liability and worker's compensation coverage to replace its self-insured risks. VLCT is a risk pool set up for the benefit of members of the Vermont League of Cities and Towns. VLCT also provides all administration for the City. The administrator is responsible for approval, processing, and payment of claims, after which, they bill the City for reimbursement.

The agreement with VLCT calls for contribution for the loss fund to be billed at 29.4% of paid losses up to a maximum of \$312,500 for 1992 and \$706,175 for 1993, at 25% of paid losses up to a maximum of \$757,500 for 1994, at 20% of paid losses up to a maximum of \$800,000 for 1995, at 18% of paid losses up to a maximum of \$792,000 for 1996, at 14.86% of paid losses up to a maximum of \$579,570 for 1997, at 18.6% of paid losses up to a maximum of \$725,276 for 1998, at 19.01% of paid losses up to a maximum of \$760,589 for 1999, at 20.47% of paid losses up to a maximum of \$818,947 for 2000, at 21.82% of paid losses up to a maximum of \$1,069,181 for 2001, at 21.28% of paid losses up to a maximum of \$1,138,659 for 2002 and at 16.44% of paid losses up to a maximum of \$1,145,589 for 2003. The City is also contingently liable for up to \$60,000 in swing rate adjustments in fund year 1992.

The liability recorded at June 30, 2003 is based on the ultimate liability as determined by VLCT's actuaries. VLCT establishes claims liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and of claims that have been incurred but not reported. The length of time for which such costs must be estimated varies depending on the coverage involved. Estimated amounts of salvage and subrogation and reinsurance recoverable on unpaid claims are deducted from the liability for unpaid claims.

Because actual claims costs depend on such complex factors as inflation, changes in doctrines of legal liability, and damage awards, the process used in computing claims liabilities does not necessarily result in an exact amount, particularly for coverages such as general liability. Claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation in the calculation of estimated future claims costs is implicit in the calculation because reliance is placed both on actual historical data that reflects past inflation and on other factors that are considered to be appropriate modifiers of past experience. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

Health insurance is administered by a third party administrator that is responsible for approval, processing and payment of claims, after which they bill the City for reimbursement. The City has reinsurance for individual claims in excess of \$100,000 for the 2003 policy year. The School is a member of Vermont Educational Health Initiative (VEHI). VEHI is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont school districts and is owned by the participating members. The agreement does not permit VEHI to make additional assessments to its members.

Dental insurance is administered by a third party administrator that is responsible for approval, processing and payment of claims, after which they bill the City for reimbursement. Each covered employee is guaranteed \$1,500 of paid claims per year after which the employee must pick up any excess costs.

The costs associated with these self-insurance plans are budgeted in the General Fund and allocated to other funds based on the following:

<u>Type</u>	<u>Allocation Method</u>
Worker's Compensation	Gross Payroll by W/C category and experience
Health & Dental	Premiums estimated by the third party administrator
Liability & Property	Gross Payroll

At June 30, 2003, the City has recorded a liability of \$634,337 included in accounts payable which represents reported health, dental, property, liability and worker's compensation claims incurred on or before June 30, 2003, but were not paid by the City as of that date. A reserve of \$1,759,000 is included for claims incurred but not reported. This consists of \$1,390,000 for property, liability and workers' compensation claims, \$350,000 for health claims and \$19,000 for dental claims. \$350,000 of this reserve is carried in the General Fund as it is funded by a working fund deposit. This amount was determined by the third party administrators as described above for property, liability and workers' compensation and based on subsequent claims with a completion factor for health and dental.

Settled claims resulting from insured risks have not exceeded coverage in the past three fiscal years.

The City has elected to pay actual unemployment claims instead of enrolling in an unemployment insurance program. No liabilities have been accrued as the City is not able to make an estimate as to any future costs. The City and School paid \$111,688 and \$53,789 respectively, in unemployment claims during fiscal year 2003.

#### **C. BONDS/LONG-TERM DEBT ISSUED**

On July 15, 2002, the City issued \$750,000 General Obligation Bonds for the purpose of financing various capital improvements. \$443,000 was used to repay a bond anticipation note taken out on June 24, 2002. The School Department issued \$860,000 General Obligation Bonds for the purpose of financing various capital improvements. The City issued \$2,075,000 Refunding Certificates of Participation for the purpose of refunding older bonds with higher debt service requirements. The School Department and Electric Department issued \$1,190,000 refunding general obligation bonds for the purpose of reducing future debt service.

On February 12, 2003, the City issued \$1,800,000 U.S. Government notes for the purpose of purchasing a parcel of land.

On April 1, 2003, the City issued \$2,500,000 general obligation bonds for the purpose of financing new public safety vehicles.

On June 11, 2003, the City Airport Department issued \$24,800,000 in revenue bonds for the purpose of making capital improvements at the airport.

On June 30, 2003, the City issued a \$278,800 bond anticipation note for the purpose of financing various capital improvements.

The City received \$2,736 from the State of Vermont Special Environmental Revolving Fund for the purpose of financing various sewer plant and upgrade engineering costs.

#### **D. RELATED PARTY TRANSACTIONS**

Burlington Community Development Corporation (BCDC) is a related non-profit corporation that was organized to carry out the industrial and economic development of the City of Burlington. The Board of Directors of the Corporation must all be members of the City of Burlington's Board of Finance. The City's Treasurer's Office prepares all accounting data for BCDC. The City also rents office space from BCDC. BCDC is included as a component unit of the City.

The Retirement Fund utilizes Chittenden Investment Services as the custodian of their retirement assets. The investment representative for Chittenden Investment Services is also the Chairman of the Retirement Board. The amount paid for custodial fees on the investment accounts to Chittenden Investment Services for the year ending June 30, 2003 was \$47,394.

The City of Burlington Art's Department head is also the Executive Director of the Burlington City Arts Foundation, Inc. The Foundation has been the main funding source for the Firehouse Center Capital Project. As of June 30, 2003, the Burlington City Arts Foundation, Inc. owed the City \$1,291,252 for capital expenditures on the Firehouse Center Project.

#### **E. DEFINED BENEFIT PENSION PLANS**

##### **CITY OF BURLINGTON**

##### **Plan Description**

The City maintains a single employer defined benefit pension plan covering substantially all of its employees except elective officials, other than the mayor, and the majority of the public school teachers, who are eligible for the Vermont State Teacher's Retirement System. The plan is broken down into Class A participants and Class B participants. Class A participants are composed of firemen and policemen. Class B participants include all other covered City employees. The payroll for Class A and B employees covered by the system for the year ended June 30, 2003 was \$6,712,057 and \$21,076,002 respectively. The City's total payroll, except for school teachers, was \$37,510,413.

Class A participants vest 20 percent after three years of creditable service, and 20 percent for each year thereafter until they are 100 percent vested after 7 years of creditable service. The normal benefit is payable commencing at age 55. Class A participants who retire at or after age 55 with 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2.75 percent of their average final compensation (AFC) during the highest three non-overlapping twelve-month periods times creditable service not in excess of 25 years plus .5 percent of the AFC times years of creditable service between 25 and 35 years, prior to age 60 and a yearly COLA based on CPI. Class A retirees could alternatively elect to choose an accrual rate of 3.25% and one half the yearly COLA, or an accrual rate of 3.8% and no COLA. Employees may retire prior to age 55 and receive reduced retirement benefits. Class A employees have unreduced benefits after 25 years of service, regardless of age. Class A participants contribute 8.8 percent of earnable compensation for the first 35 years of creditable service and then none thereafter.

All eligible City Class B employees vest 20 percent after three years of creditable service, and 20 percent for each year thereafter until they are 100 percent vested after 7 years of creditable service. Class B participants who retire at or after age 65 are entitled to a retirement benefit, payable monthly for life, equal to 1.60 percent of AFC (at age 65) during the highest three non-overlapping twelve-month periods times creditable service at age 65 not in excess of 25 years plus .5 percent of AFC times creditable service at age 65 in excess of 25 years and a yearly COLA based on the CPI. Class B retirees could alternatively elect to choose an accrual rate of 1.9% and one half the yearly COLA, or an accrual rate of 2.2% and no COLA. Employees may retire prior to age 65 and receive reduced retirement benefits. Creditable service or an actuarial increase is used after age 65. The Class B participants make no contributions to the system.

The system also provides accidental death benefits for Class A participants, and disability and survivor income benefits for both Class A and Class B participants. The benefits are changed by negotiation and by the Retirement Board with budgetary approval by the City Council.

### Actuarially Determined Contribution Requirements and Contribution Made

It is the policy of the City of Burlington to fund, by actuarially determined periodic contributions, the normal cost of the Plan plus a provision for amortization of past service cost over a 10 year period from date of establishment. The contribution rate for normal cost is determined using the projected unit credit cost method with costs allocated based on earnings of plan members.

The system uses the level percentage of payroll method to amortize the unfunded liability over a 10 year period from date of establishment. The significant actuarial assumptions used to compute the actuarially determined contribution requirement are as follows:

Valuation Method	Five year expected average market value method
Actuarial Cost Method	Projected unit credit cost
Interest rate	8%
Salary increases	Range of 8.8% at age 25 to 3.89% at age 69
Inflation rate	4 Percent

The total contribution to the system for 2003 of \$2,041,756 included \$1,079,920 made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of June 30, 2001. Revenue generating departments contributed \$680,380 (6.35% percent of current covered payroll). Class A employees contributed \$590,661 (8.8% percent of current covered payroll). The total system contributions include past service cost amortization of the unfunded past service cost (surplus) of \$(2,380,771).

### REQUIRED SUPPLEMENTARY INFORMATION

#### SCHEDULE OF FUNDING PROGRESS

Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets over AAL (a - b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess as a Percentage of Covered Payroll ((a-b)/c)
6/30/97	71,020,800	64,202,502	6,818,298	110.62%	21,742,782	31.36%
6/30/98	81,368,557	71,053,792	10,314,765	114.52%	21,325,110	48.37%
6/30/99	92,782,371	76,225,530	16,556,841	121.72%	22,938,963	72.18%
6/30/00	111,224,657	96,610,677	14,613,980	115.13%	23,914,477	61.11%
6/30/01	114,203,990	101,700,266	12,503,724	112.29%	24,730,357	50.56%
6/30/02	112,980,276	109,116,441	3,863,835	103.54%	26,050,313	14.83%



**SCHEDULE OF EMPLOYER CONTRIBUTION**

<b>Year Ended</b>	<b>Annual Required Contribution</b>	<b>Actual Contribution</b>	<b>Percentage Contributed</b>
6/30/97	1,039,353	1,039,353	100%
6/30/98	1,013,907	1,013,907	100%
6/30/99	752,481	752,481	100%
6/30/00	43,834	43,834	100%
6/30/01	274,878	274,878	100%
6/30/02	767,446	767,446	100%

**SCHEDULE OF ANNUAL PENSION COST**

<b>Year Ended</b>	<b>Annual Pension Cost</b>	<b>Percentage Contributed</b>	<b>Net Pension Obligation</b>
6/30/00	43,834	100%	0
6/30/01	274,878	100%	0
6/30/02	767,446	100%	0

**SCHOOL DEPARTMENT PENSION**

All School Department employees with proof of certification are eligible for participation in the Vermont State Teacher's Retirement System, at either the Class A or Class C level. The system is funded 100 percent by the State of Vermont. Employees participating in the Class A level contribute 5.5 percent and Class C employees contribute 3.4 percent of the total gross wages through a payroll deduction plan. The School has no liability to the system. The premise of this plan is to provide a retirement plan covering teachers at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont teachers. Activity in these plans is done in the aggregate, not by school district. Due to the nature of these plans, net assets available for benefits as well as present value of vested and non-vested plan benefits by district are not determinable.

The State makes retirement contributions of approximately 4.50% of all eligible covered salaries on-behalf of the School District. The Schools' total payroll was \$25,892,016, while its eligible covered payroll was \$18,267,526 resulting in an estimated \$822,039 of on-behalf payments. This amount is included as a Revenue and an Expense. Additional information regarding the Vermont State Teacher's Retirement system can be obtained from the State of Vermont.

#### DEFERRED COMPENSATION

The City also offers its employees two deferred compensation plans in accordance with Internal Revenue Code Section 457 through the International City Managers' Association's (ICMA) Retirement Corporation, and the Nationwide Retirement Solutions. The plans permit employees to defer a portion of their salary until future years. The City contributes to one City employee's deferred compensation account. The expense for the year ending June 30, 2003 was \$4,444. Deferred compensation is not available to employees until termination, retirement, or death. The City has no liability for losses under the plans, but does have the duty of due care that would be required of an ordinary prudent investor.

#### POST EMPLOYMENT HEALTH BENEFITS

The City also provides post-employment health benefits to all eligible Class A employees. This amount is funded monthly by the Retirement Fund and is equal to 1% of each employee's gross pay. The expense for the year ended June 30, 2003 was \$49,945. Contributions prior to 1998 for current employees are being held in the Retirement Fund and shown as a liability. All other contributions after 1998 are being sent to and administered by Nationwide Retirement Solutions. As employees leave employment with the City, the Retirement Fund forwards the money to Nationwide Retirement Solutions. The Retirement Fund has guaranteed an earnings rate of 8% but assumes no other liability. The amount recorded as a liability in the Retirement Fund as of June 30, 2003 is \$280,722.

The School District provides post employment health benefits to retired educators with 15 years of service until they reach the age of 62 ½. The School has agreed to pay for a single member plan. There are currently eleven retired teachers receiving the benefit. The amount needed to fund post employment health benefits liability today is estimated to be \$76,205.

#### F. Subsequent Events

- A. On July 3, 2003, the City issued a tax anticipation note for \$5,000,000 with the BankNorth Vermont, however, only withdrew \$3,000,000. This note was paid in full on August 22, 2003.
- B. On July 2, 2003, the City issued a revenue anticipation note with Banknorth, Vermont for \$700,000 for the Wastewater Fund to finance current operations. The note is due June 30, 2004.
- C. On October 15, 2003, the City issued \$750,000 General Obligation Bonds for the purpose of financing various capital improvements.
- D. On July 31, 2003, the City received \$278,800 of capital lease proceeds from Banknorth, Vermont for the purpose of repaying a bond anticipation note taken out on June 30, 2003 to purchase a dock system for the Waterfront Park.

- E. Subsequent to year-end, BCDC terminated its lease with a current tenant, MESA. At its meeting of June 23, 2003, the Directors authorized the payment of \$425,000 to MESA for the termination of any and all lease obligations and rights.

It's Directors also authorized the sale of the 131 Battery Street property at the June 23 meeting. In October 2003, BCDC received and accepted an offer of \$1,300,000 from a local clothing vendor to purchase the property. This is contingent on permitting and several other items. The date of the closing has not yet been determined.



CITY OF BURLINGTON, VERMONT  
**COMBINING BALANCE SHEET**  
**SCHOOL DEPARTMENT—ALL GOVERNMENTAL FUNDS**  
**JUNE 30, 2003**

SCHEDULE 1

	General Fund	Chapter I & II Grants	Other Special Revenue Funds	Vocational Center	Total
<b>ASSETS</b>					
Cash	\$ 4,068,940	\$ (208,784)	\$ 1,044,300	\$ 155,907	\$ 5,060,363
Investments	0	0	42,565	0	42,565
Accounts Receivable	553,374	419,987	219,192	52	1,192,605
Prepays	6,108	0	0	44,717	50,825
Total Assets	\$ 4,628,422	\$ 211,203	\$ 1,306,057	\$ 200,676	\$ 6,346,358
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,242,172	\$ 207,673	\$ 438,278	\$ 165,801	\$ 4,053,924
Deferred Revenue	517,995	3,530	1,026,719	34,875	1,583,119
Compensated Absences	104,128	0	0	0	104,128
Total Liabilities	3,864,295	211,203	1,464,997	200,676	5,741,171
<b>Fund Balances:</b>					
Reserved for:					
Prepays	6,108	0	0	44,717	50,825
Unreserved:					
Designated	758,019	0	0	0	758,019
Undesignated	0	0	(158,940)	(44,717)	(203,657)
Total Fund Balances	764,127	0	(158,940)	0	605,187
Total Liabilities and Fund Balances	\$ 4,628,422	\$ 211,203	\$ 1,306,057	\$ 200,676	\$ 6,346,358

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



CITY OF BURLINGTON, VERMONT  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**  
**SCHOOL DEPARTMENT—ALL GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

SCHEDULE 2

	General Fund	Chapter I & II Grants	Other Special Revenue Funds	Vocational Center	Total
<b>Revenues:</b>					
Taxes	\$ 3,737,262	\$ 0	\$ 0	\$ 0	\$ 3,737,262
Payments in Lieu of Taxes	1,485,690	0	0	0	1,485,690
Intergovernmental	25,686,867	1,634,801	5,371,046	1,451,608	34,144,322
Charges for Services	644,258	0	0	492,382	1,136,640
Investment Income	59,705	0	0	0	59,705
<b>Total Revenues</b>	<b>31,613,782</b>	<b>1,634,801</b>	<b>5,371,046</b>	<b>1,943,990</b>	<b>40,563,619</b>
<b>Expenditures:</b>					
Education	30,297,021	1,634,801	5,598,915	1,928,147	39,458,884
Debt Service:					
Bond and Note Principal Retirement	445,670	0	22,373	11,097	479,140
Interest Charges	291,888	0	25,380	4,746	322,014
<b>Total Expenditures</b>	<b>31,034,579</b>	<b>1,634,801</b>	<b>5,646,668</b>	<b>1,943,990</b>	<b>40,260,038</b>
<b>Excess of Revenue Over/(Under)</b>					
Expenditures	579,203	0	(275,622)	0	303,581
<b>Other Financing Sources/(Uses):</b>					
Transfer In	0	0	187,157	0	187,157
Transfer Out	(241,808)	0	0	0	(241,808)
<b>Total Other Financing Sources/(Uses)</b>	<b>(241,808)</b>	<b>0</b>	<b>187,157</b>	<b>0</b>	<b>(54,651)</b>
<b>Net Change in Assets</b>	<b>337,395</b>	<b>0</b>	<b>(88,465)</b>	<b>0</b>	<b>248,930</b>
<b>Fund Balances/(Deficit) - July 1, 2002</b>	<b>426,732</b>	<b>0</b>	<b>(70,475)</b>	<b>0</b>	<b>356,257</b>
<b>Fund Balances/(Deficit) - June 30, 2003</b>	<b>\$ 764,127</b>	<b>\$ 0</b>	<b>\$ (158,940)</b>	<b>\$ 0</b>	<b>\$ 605,187</b>

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

CITY OF BURLINGTON, VERMONT  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL FUNDS**  
**JUNE 30, 2003**

SCHEDULE 3

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
<b>ASSETS:</b>				
Cash	\$ (777,913)	\$ 677,891	\$ 146,122	\$ 46,100
Investments	0	976,552	703,779	1,680,331
Accounts Receivable (Net of Allowance for Doubtful Accounts)	2,800,808	2,198,379	0	4,999,187
Loans Receivable	9,131,597	0	0	9,131,597
Accrued Interest Receivable	3,047,896	0	9,360	3,057,256
Inventories	144,057	0	0	144,057
Other Current Assets	2,061	0	0	2,061
<b>Total Assets</b>	<b>14,348,506</b>	<b>3,852,822</b>	<b>859,261</b>	<b>19,060,589</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities :</b>				
Accounts and Contracts Payable	340,860	1,137,464	0	1,478,324
Accrued Liabilities	59,548	0	0	59,548
Due to Other Funds	11,682	0	0	11,682
Interfund Loan Payable	126,667	115,926	0	242,593
Deferred Revenue	14,717,086	1,673,108	0	16,390,194
<b>Total Liabilities</b>	<b>15,255,843</b>	<b>2,926,498</b>	<b>0</b>	<b>18,182,341</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Inventory and Prepaids	146,118	0	0	146,118
Reserved for Restricted Purposes	519,856	2,663,346	859,261	4,042,463
<b>Unreserved:</b>				
Undesignated	(1,573,311)	(1,737,022)	0	(3,310,333)
<b>Total Fund Balances</b>	<b>(907,337)</b>	<b>926,324</b>	<b>859,261</b>	<b>878,248</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,348,506</b>	<b>\$ 3,852,822</b>	<b>\$ 859,261</b>	<b>\$ 19,060,589</b>

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



**CITY OF BURLINGTON, VERMONT**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**SCHEDULE 4**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
<b>REVENUES:</b>				
Intergovernmental Revenues	\$ 3,433,428	\$ 2,347,170	\$ 0	\$ 5,780,598
Charges for Services	5,114,057	0	0	5,114,057
Licenses and Permits	61,669	0	0	61,669
Interest	7,539	32,913	21,638	62,090
Other Revenues	1,336,310	582,277	13,065	1,931,652
<b>Total Revenues</b>	<b>9,953,003</b>	<b>2,962,360</b>	<b>34,703</b>	<b>12,950,066</b>
<b>EXPENDITURES:</b>				
Current expenditures				
Public works	5,079,992	0	0	5,079,992
Community Development	7,388,791	0	0	7,388,791
Capital expenditures	0	5,968,042	0	5,968,042
Debt service expenditures				
Principal	109,995	22,140	0	132,135
Interest	105,460	7,861	0	113,321
Bond Issue Costs	0	53,912	0	53,912
<b>Total Expenditures</b>	<b>12,684,238</b>	<b>6,051,955</b>	<b>0</b>	<b>18,736,193</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,731,235)	(3,089,595)	34,703	(5,786,127)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Long-term Debt	1,800,000	3,360,000	0	5,160,000
Bond Premium	0	36,112	0	36,112
Refunding Bonds Issued	0	1,070,000	0	1,070,000
Payment to Refunding Bond Escrow Agent	0	(1,060,000)	0	(1,060,000)
Transfers in	544,472	214,804	0	759,276
Transfers out	(94,400)	0	(21,232)	(115,632)
<b>Total Other Financing Sources (Uses)</b>	<b>2,250,072</b>	<b>3,620,916</b>	<b>(21,232)</b>	<b>5,849,756</b>
Net Change in Fund Balances	(481,163)	531,321	13,471	63,629
Fund Balances/(Deficit) - July 1, 2002	(426,174)	395,003	845,790	814,619
Fund Balances/(Deficit) - June 30, 2003	\$ (907,337)	\$ 926,324	\$ 859,261	\$ 878,248

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

CITY OF BURLINGTON, VERMONT  
**COMBINING BALANCE SHEET**  
**CITY SPECIAL REVENUE FUNDS**  
**JUNE 30, 2003**

SCHEDULE 5

	Traffic Commission Fund	Community and Economic Development Fund	Housing Trust Fund	Church Street Marketplace Fund	Mary E. Wadell Fund	Total
<b>ASSETS:</b>						
Cash	\$ 488,844	\$ (1,353,082)	\$ 60,893	\$ 9,919	\$ 15,513	\$ (777,913)
Accounts Receivable (Net of Allowance for Doubtful Accounts)	41,556	2,737,332	0	21,920	0	2,800,808
Loans Receivable	0	2,716,597	6,415,000	0	0	9,131,597
Accrued Interest Receivable	0	3,851	3,044,045	0	0	3,047,896
Inventories	144,057	0	0	0	0	144,057
Other Current Assets	2,061	0	0	0	0	2,061
<b>Total Assets</b>	<b>\$ 676,518</b>	<b>\$ 4,104,698</b>	<b>\$ 9,519,938</b>	<b>\$ 31,839</b>	<b>\$ 15,513</b>	<b>\$ 14,348,506</b>
<b>LIABILITIES AND FUND BALANCES:</b>						
<b>Liabilities</b>						
Accounts and Contracts Payable	\$ 36,370	\$ 240,840	\$ 10,875	\$ 52,775	\$ 0	\$ 340,860
Accrued Liabilities	30,099	19,516	4,717	5,216	0	59,548
Due to Other Funds	3,504	8,178	0	0	0	11,682
Interfund Loan Payable	0	126,667	0	0	0	126,667
Deferred Revenue	1,385	5,217,766	9,459,045	38,890	0	14,717,086
<b>Total Liabilities</b>	<b>71,358</b>	<b>5,612,967</b>	<b>9,474,637</b>	<b>96,881</b>	<b>0</b>	<b>15,255,843</b>
<b>Fund Balances:</b>						
<b>Reserved for:</b>						
Inventory and Prepaids	146,118	0	0	0	0	146,118
Reserved for Restricted Purposes	459,042	0	45,301	0	15,513	519,856
Unreserved - Undesignated	0	(1,508,269)	0	(65,042)	0	(1,573,311)
<b>Total Fund Balances</b>	<b>605,160</b>	<b>(1,508,269)</b>	<b>45,301</b>	<b>(65,042)</b>	<b>15,513</b>	<b>(907,337)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 676,518</b>	<b>\$ 4,104,698</b>	<b>\$ 9,519,938</b>	<b>\$ 31,839</b>	<b>\$ 15,513</b>	<b>\$ 14,348,506</b>

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





CITY OF BURLINGTON, VERMONT  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES**  
**CITY SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

SCHEDULE 6

	Traffic Commission Fund	Community and Economic Development Fund	Housing Trust Fund	Church Street Marketplace Fund	Mary E. Wadell Fund	Total
Revenues:						
Intergovernmental	\$ 0	\$ 3,433,428	\$ 0	\$ 0	\$ 0	\$ 3,433,428
Charges for Services	4,456,377	205,695	0	451,985	0	5,114,057
Licenses and Permits	24,065	0	0	37,604	0	61,669
Interest Income	7,411	0	0	0	128	7,539
Other Revenues	25,000	1,246,564	0	64,746	0	1,336,310
Total Revenues	4,512,853	4,885,687	0	554,335	128	9,953,003
Expenditures:						
Public Works	4,518,498	0	0	561,494	0	5,079,992
Community Development	0	7,201,730	187,061	0	0	7,388,791
Debt Service						
Bond and Note Principal Retirement	49,995	60,000	0	0	0	109,995
Interest Charges	62,433	43,027	0	0	0	105,460
Total Expenditures	4,630,926	7,304,757	187,061	561,494	0	12,684,238
Excess/(Deficiency) of Revenue Over Expenditures	(118,073)	(2,419,070)	(187,061)	(7,159)	128	(2,731,235)
Other Financing Sources/(Uses):						
Proceeds of Long-term Debt	0	1,800,000	0	0	0	1,800,000
Transfers In	260,000	85,540	187,432	11,500	0	544,472
Transfers Out	(94,400)	0	0	0	0	(94,400)
Total Other Financing Sources/(Uses)	165,600	1,885,540	187,432	11,500	0	2,250,072
Net Change in Fund Balance	47,527	(533,530)	371	4,341	128	(481,163)
Fund Balances/(Deficit) - July 1, 2002	557,633	(974,739)	44,930	(69,383)	15,385	(426,174)
Fund Balances/(Deficit) - June 30, 2003	\$ 605,160	\$ (1,508,269)	\$ 45,301	\$ (65,042)	\$ 15,513	\$ (907,337)

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



**CITY OF BURLINGTON, VERMONT**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2003**

	City Capital Projects					
	Southern Connector	Tele-com munications Project	Transportation Facility	STP Bike Path	Fire Vehicle Bond	Riverside Ave. and Main Street Projects
<b>ASSETS:</b>						
Cash	\$ (202,160)	\$ (898,289)	\$ (339,203)	\$ (23,640)	\$ 2,283,304	\$ (22,469)
Investments	0	976,552	0	0	0	0
Accounts Receivable	426,703	406	157,571	32,998	0	22,725
<b>Total Assets</b>	<b>\$ 224,543</b>	<b>\$ 78,669</b>	<b>\$ (181,632)</b>	<b>\$ 9,358</b>	<b>\$ 2,283,304</b>	<b>\$ 256</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities :</b>						
Accounts payable	\$ 144,046	\$ 48,298	\$ 147,872	\$ 9,358	\$ 21,610	\$ 256
Interfund Loan Payable	0	0	0	0	0	0
Deferred Revenue	426,703	0	0	32,998	0	22,725
<b>Total Liabilities</b>	<b>570,749</b>	<b>48,298</b>	<b>147,872</b>	<b>42,356</b>	<b>21,610</b>	<b>22,981</b>
<b>Fund Balance:</b>						
Reserved for Restricted Purposes	0	30,371	0	0	2,261,694	0
Unreserved	(346,206)	0	(329,504)	(32,998)	0	(22,725)
<b>Total Fund Balance</b>	<b>(346,206)</b>	<b>30,371</b>	<b>(329,504)</b>	<b>(32,998)</b>	<b>2,261,694</b>	<b>(22,725)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 224,543</b>	<b>\$ 78,669</b>	<b>\$ (181,632)</b>	<b>\$ 9,358</b>	<b>\$ 2,283,304</b>	<b>\$ 256</b>

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

Library Heating Upgrade	DPW New Facility	Engelsby Brook	N. Winooski Streetscape	Firehouse Center	School Capital Projects		Total
					1996 School Capital	2003 School Capital	
0	\$ (73,701)	\$ 561,275	\$ (9,767)	\$ (1,200,671)	\$ 5,786	\$ 597,426	\$ 677,891
0	0	0	0	0	0	0	976,552
0	0	0	9,767	1,291,252	0	256,957	2,198,379
0	\$ (73,701)	\$ 561,275	\$ 0	\$ 90,581	\$ 5,786	\$ 854,383	\$ 3,852,822
0	\$ 180,001	\$ 6,554	\$ 0	\$ 90,581	\$ 0	\$ 488,888	\$ 1,137,464
115,926	0	0	0	0	0	0	115,926
0	0	554,721	9,767	626,194	0	0	1,673,108
115,926	180,001	561,275	9,767	716,775	0	488,888	2,926,498
0	0	0	0	0	5,786	365,495	2,663,346
(115,926)	(253,702)	0	(9,767)	(626,194)	0	0	(1,737,022)
(115,926)	(253,702)	0	(9,767)	(626,194)	5,786	365,495	926,324
0	\$ (73,701)	\$ 561,275	\$ 0	\$ 90,581	\$ 5,786	\$ 854,383	\$ 3,852,822



**CITY OF BURLINGTON, VERMONT**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

	City Capital Projects					
	Southern Connector	Tele-com munications Project	Transportation Facility	STP Bike Path	Fire Vehicle Bond	Riverside Ave. and Main Street Projects
<b>Revenues:</b>						
Intergovernmental Revenue	\$ 687,078	\$ 0	\$ 547,858	\$ 46,383	\$ 0	\$ 0
Investment Income	0	13,503	0	0	7,443	0
Other Income	241	16,900	0	0	0	1,961
<b>Total Revenue</b>	<b>687,319</b>	<b>30,403</b>	<b>547,858</b>	<b>46,383</b>	<b>7,443</b>	<b>1,961</b>
<b>Expenditures:</b>						
Construction/Purchases	0	1,244,947	0	0	242,454	0
Engineering and Administrative Fees	724,458	0	724,388	49,770	0	19,035
Legal and Miscellaneous Expenses	1,446	30,515	1,376	4,384	0	7,554
Lease Payments	0	201,978	0	0	0	0
Debt Service:						
Principal	0	22,140	0	0	0	0
Interest	0	7,268	0	0	0	0
Bond Issue Costs	0	0	0	0	30,284	0
<b>Total Expenditures</b>	<b>725,904</b>	<b>1,506,848</b>	<b>725,764</b>	<b>54,154</b>	<b>272,738</b>	<b>26,589</b>
Excess/(Deficiency) of Revenue Over Expenditures	(38,585)	(1,476,445)	(177,906)	(7,771)	(265,295)	(24,628)
<b>Other Financing Sources/(Uses):</b>						
Capital-Related Debt Issued	0	0	0	0	2,500,000	0
Bond Premium	0	0	0	0	26,989	0
Refunding Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0	0	0
Operating Transfers In	14,750	29,407	0	11,391	0	29,531
Operating Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Sources/(Uses)</b>	<b>14,750</b>	<b>29,407</b>	<b>0</b>	<b>11,391</b>	<b>2,526,989</b>	<b>29,531</b>
<b>Net Changes in Fund Balance</b>	<b>(23,835)</b>	<b>(1,447,038)</b>	<b>(177,906)</b>	<b>3,620</b>	<b>2,261,694</b>	<b>4,903</b>
<b>Fund Balance/(Deficit) - July 1, 2002</b>	<b>(322,371)</b>	<b>1,477,409</b>	<b>(151,598)</b>	<b>(36,618)</b>	<b>0</b>	<b>(27,628)</b>
<b>Fund Balance/(Deficit) - June 30, 2003</b>	<b>\$ (346,206)</b>	<b>\$ 30,371</b>	<b>\$ (329,504)</b>	<b>\$ (32,998)</b>	<b>\$ 2,261,694</b>	<b>\$ (22,725)</b>

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

## School Capital Projects

Library Heating Upgrade	DPW New Facility	Engelsby Brook	N. Winooski Streetscape	Firehouse Center	1996 School Capital	2003 School Capital	Total
\$ 0	\$ 0	\$ 77,878	\$ 0	\$ 79,671	\$ 0	\$ 908,302	\$ 2,347,170
0	0	9,166	0	0	0	2,801	32,913
0	0	0	0	563,175	0	0	582,277
0	0	87,044	0	642,846	0	911,103	2,962,360
117,051	0	0	0	1,059,165	24,203	1,401,103	4,088,923
0	11,073	80,653	12,774	0	0	0	1,622,151
0	3,324	6,391	0	0	0	0	54,990
0	0	0	0	0	0	0	201,978
0	0	0	0	0	0	0	22,140
593	0	0	0	0	0	0	7,861
0	0	0	0	0	0	23,628	53,912
117,644	14,397	87,044	12,774	1,059,165	24,203	1,424,731	6,051,955
(117,644)	(14,397)	0	(12,774)	(416,319)	(24,203)	(513,628)	(3,089,595)
0	0	0	0	0	0	860,000	3,360,000
0	0	0	0	0	0	9,123	36,112
0	0	0	0	0	0	1,070,000	1,070,000
0	0	0	0	0	0	(1,060,000)	(1,060,000)
1,718	0	0	3,007	125,000	0	0	214,804
0	0	0	0	0	0	0	0
1,718	0	0	3,007	125,000	0	879,123	3,620,916
(115,926)	(14,397)	0	(9,767)	(291,319)	(24,203)	365,495	531,321
0	(239,305)	0	0	(334,875)	29,989	0	395,003
\$ (115,926)	\$ (253,702)	\$ 0	\$ (9,767)	\$ (626,194)	\$ 5,786	\$ 365,495	\$ 926,324

CITY OF BURLINGTON, VERMONT  
**COMBINING BALANCE SHEET**  
**PERMANENT FUNDS**  
**JUNE 30, 2003**

SCHEDULE 9

	Cemetery Fund	Loomis Library Fund	Lolita Deming Estate Fund	School Land Rent Fund	Westford Scholarship Fund	WEZF 93 FM DARE Fund	Total
ASSETS:							
Cash	\$ 111,368	\$ 11,021	\$ 10,655	\$ 11,178	\$ 0	\$ 1,900	\$ 146,122
Investments	700,000	0	0	0	3,779	0	703,779
Accrued Interest Receivable	9,360	0	0	0	0	0	9,360
<b>TOTAL ASSETS</b>	<b>\$ 820,728</b>	<b>\$ 11,021</b>	<b>\$ 10,655</b>	<b>\$ 11,178</b>	<b>\$ 3,779</b>	<b>\$ 1,900</b>	<b>\$ 859,261</b>
LIABILITIES AND FUND BALANCE							
LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liabilities	0	0	0	0	0	0	0
FUND BALANCE:							
Reserved for Endowments	820,728	11,021	2,486	1,603	0	1,000	836,838
Reserved for Restricted Purposes	0	0	8,169	9,575	3,779	900	22,423
<b>Total Fund Balance</b>	<b>820,728</b>	<b>11,021</b>	<b>10,655</b>	<b>11,178</b>	<b>3,779</b>	<b>1,900</b>	<b>859,261</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 820,728</b>	<b>\$ 11,021</b>	<b>\$ 10,655</b>	<b>\$ 11,178</b>	<b>\$ 3,779</b>	<b>\$ 1,900</b>	<b>\$ 859,261</b>

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

CITY OF BURLINGTON, VERMONT  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2003**

SCHEDULE 10

	Cemetery Fund	Loomis Library Fund	Lolita Deming Estate Fund	School Land Rent Fund	Westford Scholarship Fund	WEZF 93 FM DARE Fund	Total
REVENUES							
Investment Income	\$ 21,140	\$ 0	\$ 74	\$ 280	\$ 128	\$ 16	\$ 21,638
Sale of Endowments	13,065	0	0	0	0	0	13,065
Total Revenues	34,205	0	74	280	128	16	34,703
EXPENDITURES:							
Total Expenditures	0	0	0	0	0	0	0
Excess of Revenues Over Expenditures	34,205	0	74	280	128	16	34,703
Other Financing Sources/(Uses)							
Transfers to Cemetery Department	(21,140)	0	0	0	0	0	(21,140)
Transfers to Library Department	0	(92)	0	0	0	0	(92)
Total Other Financing Sources/(Uses)	(21,140)	(92)	0	0	0	0	(21,232)
Net Change in Fund Balances	13,065	(92)	74	280	128	16	13,471
Fund Balances, July 1, 2002	807,663	11,113	10,581	10,898	3,651	1,884	845,790
Fund Balances, June 30, 2003	\$ 820,728	\$ 11,021	\$ 10,655	\$ 11,178	\$ 3,779	\$ 1,900	\$ 859,261

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





CITY OF BURLINGTON, VERMONT  
**COMBINING BALANCE SHEET**  
**PRIVATE PURPOSE TRUST FUNDS**  
**JUNE 30, 2003**

SCHEDULE 11

	Louisa Howard Fund	Walter Carpenter Fund	Vondry Trust Fund	Raymond Tracy Estate Fund	Scholarship Trust Fund	Reed Estate Fund	Fireman's Relief Fund	Christmas Gift Fund	Total
<b>ASSETS</b>									
Cash	\$ 26,622	\$ 6,886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 596	\$ 1,535	\$ 35,639
Investments	0	0	10,405	15,599	137,969	3,671	0	0	167,644
Total Assets	<u>\$ 26,622</u>	<u>\$ 6,886</u>	<u>\$ 10,405</u>	<u>\$ 15,599</u>	<u>\$ 137,969</u>	<u>\$ 3,671</u>	<u>\$ 596</u>	<u>\$ 1,535</u>	<u>\$ 203,283</u>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liabilities	0	0	0	0	0	0	0	0	0
<b>FUND BALANCE</b>									
Reserved for endowments	500	2,000	0	0	0	3,434	0	0	5,934
Reserved for restricted purposes	26,122	4,886	10,405	15,599	137,969	237	596	1,535	197,349
Total Fund Balance	<u>26,622</u>	<u>6,886</u>	<u>10,405</u>	<u>15,599</u>	<u>137,969</u>	<u>3,671</u>	<u>596</u>	<u>1,535</u>	<u>203,283</u>
Total Liabilities and Fund Balance	<u>\$ 26,622</u>	<u>\$ 6,886</u>	<u>\$ 10,405</u>	<u>\$ 15,599</u>	<u>\$ 137,969</u>	<u>\$ 3,671</u>	<u>\$ 596</u>	<u>\$ 1,535</u>	<u>\$ 203,283</u>

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

CITY OF BURLINGTON, VERMONT  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 PRIVATE PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2003**

SCHEDULE 12

	Louisa Howard Fund	Walter Carpenter Fund	Vondry Trust Fund	Raymond Tracy Estate Fund	Scholarship Trust Fund	Reed Estate Fund	Firemans Relief Fund	Christmas Gift Fund	Total
OPERATING REVENUES:									
Investment income	\$ 186	\$ 123	\$ 385	\$ 779	\$ 3,548	\$ 144	\$ 5	\$ 11	\$ 5,181
Total Operating Revenues	186	123	385	779	3,548	144	5	11	5,181
OPERATING EXPENSES:									
Education	0	0	0	0	2,850	0	0	0	2,850
Total Expenses	0	0	0	0	2,850	0	0	0	2,850
Net Income	186	123	385	779	698	144	5	11	2,331
Fund Balance - July 1, 2002	26,436	6,763	10,020	14,820	137,271	3,527	591	1,524	200,952
Fund Balance - June 30, 2003	\$ 26,622	\$ 6,886	\$ 10,405	\$ 15,599	\$ 137,969	\$ 3,671	\$ 596	\$ 1,535	\$ 203,283

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







