

ANNUAL REPORT
FOR THE YEAR 2017



CITY OF VERGENNES
VERMONT

ANNUAL REPORT INDEX

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**WARNING
ANNUAL CITY MEETING
MARCH 5, 2018**

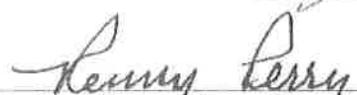
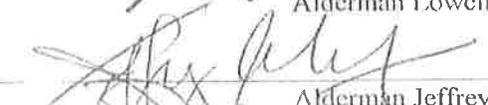
The qualified voters of the City of Vergennes are hereby warned and notified that the Annual City Meeting will be held at the Vergennes Opera House in City Hall on Monday, March 5, 2018, commencing at 7:30 p.m. for the following:

- Article I: To elect by Australian ballot three Aldermen for respective two-year terms; one Lister for a three-year term; one Auditor for a three-year term; one Grand Juror for a one-year term; one Commissioner to the Vergennes-Panton Water District Board of Water Commissioners for a three-year term; and one Director to the Addison Northwest School District Board of Directors for a three-year term.
- Article II: To vote by Australian ballot on the following: Shall the bonds of the City of Vergennes, in an amount not to exceed \$500,000, be issued for the purpose of purchasing a fire truck to replace Engine 316?
- Article III: To vote by Australian ballot on the following: Shall the City appropriate \$3,290 to Addison County Home Health & Hospice, Inc., said sum to come from City funds?
- Article IV: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to the Addison County Humane Society, Inc., said sum to come from City funds?
- Article V: To vote by Australian ballot on the following: Shall the City appropriate \$3,074 to Addison County Parent/Child Center, said sum to come from City funds?
- Article VI: To vote by Australian ballot on the following: Shall the City appropriate \$600 to Addison County Readers, Inc., said sum to come from City funds?
- Article VII: To vote by Australian ballot on the following: Shall the City appropriate \$850 to Addison County Restorative Justice Services, Inc., said sum to come from City funds?
- Article VIII: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Age Well, formerly known as CVAA, said sum to come from City funds?
- Article IX: To vote by Australian ballot on the following: Shall the City appropriate \$5,000 to Boys & Girls Club of Greater Vergennes, said sum to come from City funds?
- Article X: To vote by Australian ballot on the following: Shall the City appropriate \$2,500 to Counseling Service of Addison County, Inc., said sum to come from City funds?
- Article XI: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Elderly Services, Inc., said sum to come from City funds?
- Article XII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to HOPE, said sum to come from City funds?
- Article XIII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Hospice Volunteer Services, said sum to come from City funds?

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

Ballot boxes will remain open from nine o'clock in the forenoon until seven o'clock in the afternoon on Tuesday, March 6, 2018, at the Vergennes Fire Station on Green Street for voting by Australian ballot on Articles I through XX. The legal voters of the City of Vergennes are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

Dated at Vergennes, Vermont this 23th day of January 2018.

	
Mayor Michael Daniels	
	
Senior Alderman Renny Perry	Alderman Mathew Chabot
	
Alderman Lynn Donnelly	Alderman Lowell Bertrand
	
Alderman Mark Koenig	Alderman Jeffrey Fritz

**ANNUAL CITY MEETING
MARCH 6, 2017
MINUTES**

In accordance with the duly advertised and posted Warning, the Annual City Meeting was held on Monday evening, March 6, 2017, in the Vergennes Opera House at City Hall. The ninth annual dessert social was held prior to the meeting where residents met their neighbors and chatted informally with Representatives and City officials.

Mayor William Benton called the meeting to order at 7:30 p.m. Those in attendance were Aldermen Mark Koenig, Matt Chabot, Lynn Donnelly, Lowell Bertrand, and Jeff Fritz. City Manager Mel Hawley, City Clerk/Treasurer Joan Devine, and approximately sixty attendees. State Representative Diane Lanpher was also present for a portion of the meeting and explained Representative Warren Van Wyck had to go to Boston on a family medical emergency and would not be able to attend.

The Star-Spangled Banner was sung by the Commodore Singers from Vergennes Union High School. Residents were welcomed by Mayor Benton who then turned the floor over to Representative Diane Lanpher.

Representative Lanpher advised this is her third year on the House Appropriations Committee, after 6 years sitting on the House Transportation Committee. Governor Phil Scott has put out a bold 'balance the budget' goal that their Committee does not feel will occur, she advised. To do so, they will need to find 17.9 million. With the federal government under new leadership she is unsure how that is going to affect Vermont, she stated. She continues to have concern with the clean-up of our lakes and is hopeful it will continue. Last month, she advised, she was one of the sponsors of House Bill 486 relating to truck traffic in downtown Vergennes. She reported she has asked the Transportation Committee to work with Vergennes. Mayor Benton thanked Representative Lanpher for her time and the update prior to her departure.

Friends of Vergennes Opera House, Inc.'s President, Gerianne Smart, embraced her ability to attend Town Meeting each year as it was an annual reminder their renovation of the Opera House 20 years ago was for this very purpose. We are all volunteers, she advised, working for the betterment of our community. She reported their recent fundraiser, Carnevale, cleared over \$24,000 and will be shared between Friends of Vergennes Opera House, Vergennes Partnership, and the Boys and Girls Club of Greater Vergennes.

Police Chief George Merkel gave a brief synopsis of activity handled by his department in the last year. He advised the City has benefitted this year from several thousands of dollars that were obtained through grants that covered additional police protection and equipment. Ballistic vests for all the police officers and the new portable speed cart are just a few new assets as a result of grant funds. Chief Merkel thanked the City Council and the voters for their continued support of the Vergennes Police Department.

Minutes to last year's Annual City Meeting were approved as written by motion of Alderman Lowell Bertrand. The motion was seconded by Alderman Mark Koenig with all voting in favor.

The Warning for the 2017 Annual City Meeting was addressed next. Mayor Benton advised he would introduce candidates later on in the meeting and proceeded to Articles II through XIX which were requests for funding from the City totaling \$33,879. Very few agencies requesting funds sent a representative to explain what services they provided or how many residents they served. Representatives in attendance offered information on their services and thanked the voters for prior years' support. Mayor Benton explained that Articles I through XIX would be voted by Australian ballot on Tuesday at the Fire

Station. Below is a breakdown by Agency, the amount of funds requested, and the Australian ballot vote results:

<u>Agency</u>	<u>Amount</u>	<u>Yes</u>	<u>No</u>
Addison County Home Health & Hospice, Inc.	\$ 3,290	480	63
Addison County Humane Society, Inc	2,000	424	111
Addison County Parent/Child Center	3,074	393	142
Addison County Reader, Inc.	600	345	182
Addison County Restorative Justice Services	850	313	208
Age Well (formerly CVAA)	2,500	396	126
Boys & Girls Club of Greater Vergennes	2,000	456	76
Counseling Service of Addison County, Inc.	2,500	363	163
Elderly Services, Inc.	2,000	466	63
HOPE	2,000	350	173
Hospice Volunteer Services	2,000	448	80
John Graham Emergency Shelter, Inc.	1,725	393	136
Open Door Clinic	1,000	368	149
Otter Creek Child Center, Inc.	1,000	309	211
Retired and Senior Volunteer Program (RSVP)	950	310	202
Vergennes Area Seniors Association, Inc.	1,500	434	86
Vermont Adult Learning	890	365	158
WomenSafe, Inc.	4,000	388	136

Robert Trepanier inquired about a proposal to reroute some truck traffic to Route 17 by regulating truck traffic to just one direction. Mayor Benton reported that he has learned that the bridge in Addison is scheduled to be rebuilt next year and does not include improvements to accommodate the additional trucks. He pointed out that a study called Rail in Vermont addresses the City's dilemma with truck traffic in our downtown designation area where pedestrian safety is at risk. We have no real answers yet, he advised, but the Task Force continues to make noise with the Agency of Transportation and Representative Diane Lanpher is helping with this.

Mayor Benton introduced candidates that were on the ballot. With no further business to come before the meeting, at 8:24 p.m. Mayor Benton recessed the meeting until Tuesday, March 7, 2017, at 9:00 a.m. for voting by Australian ballot at the Vergennes Fire Station.

Respectfully submitted,

Joan T. Devine
Vergennes City Clerk

CITY GOVERNMENT

MAYOR:	
Honorable Michael Daniels / Resigned 02-08-2018	2019
SENIOR ALDERMAN:	
Renny Perry	2018
BOARD OF ALDERMEN:	
Lowell Bertrand	2019
Mathew Chabot	2018
Lynn Donnelly	2018
Jeffrey Fritz	2019
Mark Koenig	2019
BOARD OF LISTERS:	
Christopher Bearor	2018
William Poquette	2019
Karen Quigley	2020
BOARD OF AUDITORS:	
Henry Broughton	2018
Christopher Lapierre	2020
Edward Nill	2019
COMMISSIONERS - V.P.W.D.:	
Christopher Bearor	2019
John Gunner deGraaf	2020
Patricia Ganson	2020
Thelma "Kitty" Oxholm	2018
GRAND JUROR:	
Lynnia Pope	2018
DIRECTORS - ANWSD BOARD:	
Christopher Cousineau	2019
Mark Koenig	2018
Susan Rakowski	2020
John Stroup	2019
JUSTICES OF THE PEACE:	
Barry Aldinger	2018
Clara Comeau	2018
Christopher Cousineau	2018
Jeffrey Fritz	2018
Patricia Ganson	2018
Mark Koenig	2018
Thelma "Kitty" Oxholm	2018
Lynnia Pope	2018
Rena Trepanier	2018
Robert Worley	2018

CITY OFFICIALS

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

DEVELOPMENT REVIEW BOARD:

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

PLANNING COMMISSION:

Shannon Haggett, Chair
Mike Winslow, Vice-Chair
Cheryl Brinkman
John Coburn
Tim Cook

RAY E DAVISON CAPITAL EQUIPMENT COMMITTEE:

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

CITY SERVICE OFFICER:

Joan Devine

CITY HEALTH OFFICER:

Mel Hawley

CITY TREE WARDEN:

Mel Hawley

CITY ATTORNEYS:

Ouimette & Runcie

GREEN-UP DAY CHAIRMAN:

Lowell Bertrand

ADDISON COUNTY SOLID WASTE MANAGEMENT:

DISTRICT REPRESENTATIVE:

Cheryl Brinkman

ALTERNATE:

Mel Hawley

ADDISON COUNTY REGIONAL PLANNING COMMISSION:

DELEGATE:

Shannon Haggett

DELEGATE:

Mel Hawley

ALTERNATE:

William Benton

ALTERNATE:

Cheryl Brinkman

ADDISON COUNTY TRANSIT RESOURCES:
DISTRICT REPRESENTATIVE:

Diane Lanpher

STATE SENATORS FOR ADDISON COUNTY:

Claire Ayer	504 Thompson Hill Rd	Weybridge	05753	545-2142
Christopher Bray	829 South Street	New Haven	05472	453-3444

STATE REPRESENTATIVES FOR ADDISON-3 DISTRICT:

Diane Lanpher	PO Box 165	Vergennes	05491	877-2230
Warren Van Wyck	3502 Middlebrook Rd	Ferrisburgh	05456	877-2169

TO CONTACT REPRESENTATIVES DURING THE LEGISLATIVE SESSIONS, LEAVE A MESSAGE WITH THE SERGEANT AT ARMS 1-800-322-5616 OR FAX 1-802- 828-2424.
WEB SITE: WWW.LEG@VERMONT.GOV

CITY TELEPHONE DIRECTORY

City Manager's Office / Zoning Administrator	877-3637
City Clerk / Treasurer's Office	877-2841
Police Department / Non-Emergency	877-1152
Public Works Department	877-3585
Wastewater Treatment Plant	877-2931
Fire Department / Non Emergency	877-3201
Vergennes Area Rescue Squad / Non-Emergency	877-3191
Vergennes-Panton Water District	877-2440
EMERGENCY - Police, Fire, or Rescue	911

CITY MANAGER'S ANNUAL REPORT

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

There was an increase in the City tax rate for 2017 as it rose from \$.79 to \$.81 per one hundred dollars of assessment. This increase was primarily due to a projected decrease in the fund balance carry-over compared to the previous fiscal year. The education tax rate for homestead property is determined by a complicated formula based on local per pupil spending. The education tax rate for non-residential property is set annually by the State. The third part of your property tax bill, the so-called local rate, is based on the amount of education taxes that are not billed as a result of the voter-approved exemption for the Vergennes Masonic Association and the assessment reduction for qualified veterans. The local rate increased one-hundredths of a cent to \$.0038.

Further in this report is a list of property owners that had unpaid property taxes at the end of the fiscal year – June 30, 2017. As has been explained in the past, the amount owed is indicated as being confidential for homestead properties. Due to State payment adjustments, in most cases as a result of income sensitivity, the Vermont Tax Department strongly recommends the amount owed by a respective property owner no longer be published. You will see in the report that many property owners have either made partial payments or brought their respective account current since June 30, 2017. At the time of publishing this annual report there are just twenty delinquent accounts totaling just \$27,853.28.

As for sewer assessments, the total number of accounts with a balance due at fiscal year-end decreased from sixty-six to sixty-one yet the amount outstanding at fiscal year-end was nearly five thousand dollars more than last year at \$34,352.74. Unfortunately, since fiscal year-end that number has grown to eighty-six accounts with a balance of \$54,213.50. Sewer rates remained stable from May 1, 2006 to June 30, 2016. To avoid a forecasted deficit, an increase to keep this enterprise fund solvent went into effect on July 1, 2016 and again on October 1, 2017. It is hoped that rates can remain level for an extended period but that will be a challenge.

There are five separate operating budgets approved by the City Council; general fund, fire fund, recycling fund, sewer fund, and the swimming pool fund. I am pleased to announce that all five funds ended the fiscal year with a surplus. As you can see in the audit, the general fund had a surplus of \$99,216. The City Council used three-quarters of this amount to avoid what could have been an even greater increase in the municipal tax rate. The fire fund had a surplus of \$39,423. This surplus allowed us to again stabilize the amount charged to the surrounding towns for contracted fire protection while still maintaining the apparatus and facility. With a bond vote in 2018 to replace the front-line pumper, if approved by voters, this surplus will help avoid a sharp increase in the charge to surrounding towns and the City's portion. The recycling fund ended the year at \$394. The Addison County Solid Waste Management District is continuing to study municipal drop-off centers in the county which could result in a new location for area residents at some point. The sewer fund surplus was only \$10,772 which is less than a quarter of what it was the year prior, but with the rate increase that went in effect October 1, 2017 the year-end fund balance should remain stable for a few years.

And lastly, the Sam Fishman Memorial Swimming Pool ended the fiscal year with a fund balance of \$6,515 which by season end, grew to nearly \$10,000. In part, this was also due to a much-appreciated doubling of the annual donation from the Fishman family to \$4,000.

Public Works Supervisor Jim Larrow and his dedicated crew continue to provide exemplary service to the community. Their charge not only includes maintaining our streets and sidewalks but also care of our public trees, parks, recreation facilities, cemetery, stormwater system, sewer lines, and crosswalks.

Police Chief George Merkel and his officers have been in their new police station for nearly four years. We all wonder how they were ever able to function out of the former quarters at City Hall. Please take the time to read Chief Merkel's detailed report.

Fire Chief Jim Breur is extremely proud of the department and again this year I am pleased to say that we have a near-full complement of thirty-three firefighters and a dispatcher. You will find a breakdown of alarms during 2017 further in the annual report.

The City, in a cooperative effort with the Vergennes Partnership, applied for and received an award of \$40,000 through the Vermont Downtown Transportation and Related Capital Improvements Fund for the streetscape project on the south side of School Street covering 50 percent of the cost. This project included new granite curbing and sidewalk and handicapped access to both the Boy and Girls Club and Hired Hand Brewing. The owner of the building, Lincoln Geronimo, LLC, funded 25 percent of the project with the other 25 percent allocated from the Water Tower Reserve Fund by the City Council.

The City received a VTrans Bicycle and Pedestrian Grant to extend the sidewalk on the north end of Main Street from Vergennes Redemption to a planned bulb-out across from the police station. A marked crosswalk at this location is incorporated in the design which will include a pedestrian-activated flashing beacon. The City also received a VTrans grant for five sets of pedestrian-activated flashing beacons. Four are planned for Main Street and one will be installed at the intersection of Green Street, New Haven Road, and King Street. Both projects should be started this spring.

I would like to thank all of the regular and part-time employees as well as the volunteers that participate faithfully on our various boards and committees.

This will very likely be my last annual report as I plan to end my career as your City Manager sometime in 2018. It has been such a pleasure and honor to serve the citizens of Vergennes. Thanks you.

Respectfully submitted,

Mel Hawley, City Manager

2017 Annual Report for the Vergennes Police Department

Once again, I am proud to present the 2017 annual report for the Vergennes Police Department's to the citizens of Vergennes.

The real strength of a police department lies within its officers. The core values of each officer leads them to make the right decisions in difficult situations, dedicate themselves to their community, profession and each other, treat all people with compassion and respect, and accept the challenges and risks of their jobs each and every day. I am incredibly proud to say the City of Vergennes has the best police officers in Vermont proudly protecting their community. 2017 saw the addition of two new officers to our department, replacing two officers who decided to seek employment elsewhere. We welcomed Officer Mark Stacey, who joined us with seventeen years of law enforcement experience, and Officer Jill Harter, who came to us with five years of law enforcement experience, as well as being a certified Drug Recognition Expert. They are both tremendous assets to our team.

As each year passes, the profession of law enforcement has a slightly new face. It is a dangerous profession, and with changes to the type of threats, legislation and technology, our tactics and techniques also must change. It is my number one priority and largest responsibility to make sure our officers go home safely to their families each and every night. I take this responsibility very seriously and I accomplish this through continuous training; both in-house and externally. This year will see an increased emphasis on individual and collective training. During 2017, the Vergennes Police Department responded to 1790 calls for service. We also made 95 criminal arrests for 117 criminal charges encompassing a wide variety of criminal offenses. Of particular note, the Vergennes Police Department investigated and closed fourteen car entries, home burglaries and vandalisms, resulting in over \$10,000 of damages and losses. In addition to solving these incidents and recovering some of the stolen property, we also identified similar crimes that had taken place in the Barre/Berlin area which were unknown at that time to their police departments. We also solved the vandalism/burglary of a bowling alley case in Berlin which resulted in over \$15,000 in losses. We also recovered a stolen firearm in this case. This investigation required an inordinate amount of time and effort from almost all of our officers in one way or another. Three Addison County males were arrested as a result of our efforts.

We also investigated a number of incidents at our local schools which involved school security and child pornography. We take these cases very seriously due to their extreme sensitivity and the vulnerability of our children. In the security incident, the unauthorized individuals were apprehended and removed. The offender of the child pornography case was arrested.

Equally as important as our criminal investigation is our motor vehicle enforcement efforts. We take motor vehicle enforcement seriously. Keeping our streets safe for our citizens, as well those who work here, visit, or may just be passing through, is of tantamount importance to us. In 2017, we stopped 2,541 cars and issued 1,120 tickets and 1,373 warnings for a wide variety of offenses. We also arrested 48 operators for impairment for alcohol, drugs, or a combination of the two. Impaired driving is an extremely serious offense which presents

extreme danger to the offender, as well as those who are also on the highway, and presents even greater challenges and dangers to our officers. These cases require more time and expense to investigate, process, and prosecute but are of extreme importance for us to address. Unfortunately, despite all the press coverage and public service announcements, people still choose to drink, do drugs and drive. The sole reason we take such a proactive approach is for safety - nothing else. Every year, people needlessly lose their lives or are injured due to unsafe driving. It is our goal to prevent that from happening here in Vergennes. Please give us your support and follow the law.

In 2017, the Vergennes Police Department was awarded the Highway Safety Lifesaver Impaired Driving Award from the Vermont Governor's Highway Safety Program and the National Institute for Highway Safety for our grant-funded impaired driving enforcement and education efforts. In addition to making our streets safe, we were also awarded, as we have been every year since 2009, money and/or equipment in order to more effectively protect our highways. We have received thousands of dollars in vital equipment in the past. This year, we are putting our award towards purchasing solar powered speed zone signs. In the next two years, we plan to use our awards towards the purchase and fielding these types of devices on every major roadway leading into the City of Vergennes.

I would like to close my report with a couple of requests. Please pay attention to what your kids are doing on their cell phones and internet. More and more kids are getting caught up in adult social media websites which are frequently used by sexual predators. They pose as other kids of the same age and encourage them to post sexually graphic photos of themselves. Posting those photos can also provide a predator with a geographic location of your child when they send their photo. Those same photos will come back to haunt them in the future and potentially ruin their lives. This is becoming more and more of a serious problem and endangers our children.

If there is ever a time you have a complaint about me or one of my officers, please contact me directly versus posting your complaint on the internet. I cannot address any issues via Facebook or Front Porch Forum. You as taxpayers deserve the best in police services and we attempt to provide them to you. I have no problem with complaints being filed as long as they are filed for the right reason and they are factual. It seems as though the old way of addressing an issue face-to-face is quickly becoming a rare occurrence versus posting something on the internet. Please call me and I will address the issue as quickly as possible.

I have always said that "Vergennes is what Vermont was!" The tried-and-true New England ways are still alive and well here in Vergennes. Let's keep our community safe together. On behalf of the officers of the Vergennes Police Department, I wish to thank you for your continued support. We wish you a safe and happy 2018.

God Bless and Be Safe!

Chief George Merkel

VERGENNES POLICE INCIDENT COMPARISON

INCIDENT	2017	2016
ASSAULT	15	28
AGENCY ASSIST	184	220
ACCIDENT	60	54
ALARM	58	57
BURGLARY	2	4
STRONG ARM ROBBERY	0	0
CITIZEN DISPUTES	20	33
CITIZEN ASSIST	239	174
DISORDERLY CONDUCT	5	18
DRUG OFFENSES-Criminal and Civil	28	91
DOMESTIC CALL	13	20
INTOXICATED PERSON	17	21
ANIMAL PROBLEM	33	33
BOMB THREAT	0	0
PHONE HARRASSMENT	3	5
THEFT	36	42
LIQUOR LAW OR TOBACCO VIOLATION	3	3
MOTOR VEHICLE COMPLAINT	67	52
911 CALL	19	26
NOISE COMPLAINT	6	10
SEX OFFENSE	4	5
WANTED PERSON	2	3
VANDALISM	16	25
JUVENILE PROBLEM	13	10
DEATH INVESTIGATION	4	1
AUTO THEFT	2	1
TRESPASS VIOLATION	0	11
WELFARE CHECK	29	29
SUSPICIOUS PERSON/CIRCUMSTANCE	127	137
CONSENT SEARCH	21	62
SEARCH WARRANT	4	2
K-9 DEPLOYMENTS	11	11
PROPERTY WATCHES/ DIRECTED PATROLS/ FOOT PATROLS	264	310
CRIMINAL ARRESTS		
TOTAL CRIMINAL CHARGES	117	135
TOTAL PERSONS ARRESTED/CITED TO APPEAR	95	101
TOTAL CALLS FOR SERVICE	1790	1831
TRAFFIC		
TRAFFIC TICKETS	1120	1654
DUI	48	47
WARNINGS	1373	1841
MOTORIST ASSISTS/LOCKOUTS	50	61

CITY OF VERGENNES FIRE DEPARTMENT



Fire Headquarters
 50 Green Street
 Vergennes Vermont: 05491
 Station Office 802-877-3201
 Emergency / Fire 911

The City of Vergennes Fire Department submits the following activity report for the year 2017:

Location and Number of Calls		Type of Call	
Vergennes	41	Structure	12
Ferrisburgh	35	Alarms	29
Panton	15	Vehicles	29
Waltham	11	VARS Assist	8
Addison	7	Water Rescue	4
New Haven	5	Other	34
Monkton	0		
Charlotte	1		
Shelburne	0		
Middlebury	1		
Bridport	0		
TOTAL CALLS	116		

Total Training Hours in Addition to Service Calls:

1290

The Vergennes Fire Department holds a dinner and business meeting on the first Monday of each month. The other Monday nights are split between maintaining equipment and conducting training. The department is very fortunate to have an outstanding and dedicated complement of 33 firefighters and our dispatcher.

The officers are: Chief Jim Breur, Deputy Chief Chris Gebo, Deputy Chief Matt Fraley, Captain Matt Crowley, Captain Chris Dion, Captain Liam Casey and Captain David DiBiase.

The Truck Committee has spent many hours designing a truck to replace the 1994 engine that will serve the city and surrounding towns. A bond vote is on the ballot. We would like to thank you in advance for your support for the fire department.

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

We have been fortunate to receive approximately \$17,500.00 of financial support from Stevens Hose Company to purchase ten state of the art air pack masks with the latest safety features for our interior firefighters.

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

Respectfully submitted,

James M. Breur, Fire Chief

2017 Annual Report Vergennes Planning Commission

The principal focus of the Planning Commission in 2017 was to amend the municipal development plan and to update the zoning and subdivision regulations. The municipal development plan amendments were approved by the City Council on July 18, 2017. The approved amendments include a map to show the boundary of the City's Designated Downtown District, inclusion of priorities from the recently completed Vergennes Downtown-Basin Master Plan, an expanded materials (waste) management section, a new solar energy overlay district, and more. An electronic copy of the plan is available for viewing on the City's website at www.vergennes.org.

The purpose of updating the zoning and subdivision regulations is to bring them into conformance with the amendments to the municipal development plan as outlined above. This includes identification of a "Planned Unit Development" as a development method rather than as a "use" consistent with 24 V.S.A. § 4417, to create a Solar Energy Overlay District to identify prime locations for siting and regulating solar energy projects greater than 15 kW consistent with 24 V.S.A. § 4414(2), and to clarify the regulations with a number of minor amendments. We expect the amendments to be acted upon by the City Council in early 2018.

In addition to our work on the municipal development plan and the zoning and subdivision regulations, the Planning Commission worked with various state and regional partners to map and prioritize proposed stormwater/wastewater improvements and to advance the goal of making Vergennes a more pedestrian-friendly and bicycle-friendly community.

The Planning Commission held a total of thirteen regular meetings, special meetings and public hearings, and logged over 150 combined person-hours during those meetings in 2017. We are committed to maintaining transparency in our activities. Our meeting agendas and minutes are available at City Hall or online at www.vergennes.org.

Two Planning Commission members chose not to be considered for re-appointment at the expiration of their terms in August 2017. Jason Farrell served on the Planning Commission for over ten years, starting in 2007. During his time on the Planning Commission he served as Interim Chair for several months in 2010. Concurrent to his time on the Planning Commission, Jason served on the Development Review Board, including many years as Chair where Jason still serves as a member. Morgan Kittredge served on the Planning Commission since 2009. Both Jason and Morgan provided valuable perspectives, ideas and contributions to the work of the Planning Commission during their tenures. I would like to thank both Jason and Morgan for their many years of service and for all they have done and continue to do for the City of Vergennes!

The Planning Commission's membership includes Cheryl Brinkman, John Coburn, Tim Cook, Shannon Haggett (Chair) and Mike Winslow (Vice-chair). City Manager Mel Hawley serves as our clerk. In early 2018 we are actively seeking two additional members to fill our vacancies. We hold regular meetings on the first Monday of each month at 7:00 p.m. in the City Manager's office. The public is always invited to attend our meetings.

Respectfully submitted,

Shannon Haggett
Chair, Planning Commission

DEVELOPMENT REVIEW BOARD ZONING ADMINISTRATOR'S REPORT

Members of the Development Review Board are appointed by the City Council. They hold a re-organization meeting every November to review their rules of procedure and elect officers. After having served as chair of the Development Review Board since June, 2010, Jason Farrell stepped down and was replaced by long-time member and former vice-chair Peter Garon at their first meeting in 2017. Brent Rakowski, former secretary of the Board, was elected vice-chair and Jason Farrell assumed the role of secretary. Other members of the Development Review Board include Tim Cook, Jason Mullin, Don Peabody, and Steve Rapoport. Additionally, the City Council may appoint up to two alternates to the Development Review Board to act when one or more members are disqualified due to a conflict of interest or are otherwise unable to serve. Lowell Bertrand currently serves in this capacity.

Development Review Board recently changed their regular meeting schedule. Their meetings are held on the third Monday of each month at 7 p.m. Meetings are in the city manager's office unless warned otherwise. The Development Review Board reviews most proposed land development within the city. Site plan review is required for all uses other than one-family and two-family dwellings. Most zoning districts have a list of permitted uses and another list of conditional uses which require review by the Development Review Board. They also review and consider variance or waiver requests, subdivisions, building demolition in certain zoning districts, and appeals of decisions of the zoning administrator. All applications to the Development Review Board require a public hearing; abutting property owners are mailed a copy of the public notice as required by law.

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

For the year 2017, the following activity is reported:

- Thirty-one zoning permits were issued; this compares to thirty-nine in 2016. Five permits were for the construction of new one-family dwellings. One permit was for a new two-family dwelling. Nine permits were issued for additions or structural alterations to existing residential properties. Nine permits involved accessory structures. There was one permit issued for a temporary snack shack. A zoning permit is also required when there is a change of use even though no exterior building modifications are proposed. Six such change of use requests were approved in 2017. There were two permits issued for changing the use of two two-family dwellings to one-family dwellings. There was one permit to change the use of a two-family dwelling to a one-family dwelling with an accessory dwelling unit. There were three other permits issued for a change of use; one to change a physical therapy office to a place of worship and associated educational use; one to change from personal service to retail; and one involving a flower shop and apartment to an accessory structure.
- A certificate and declaration of compliance is generally issued at the request of a landowner or their attorney at the time a property is about to be conveyed or refinanced. Forty-one certificates were issued in 2017; this compares to forty-four certificates issued in 2016.
- The Development Review Board reviewed and approved four applications for site plan review which are required for land development involving all uses other than one-family and two-family dwellings. Two of these applications were also subject to conditional use review which is required for certain uses. The Board also approved three applications for subdivision and an amendment to covenants involving a planned unit development.

Respectfully submitted,

Mel Hawley
Zoning Administrator



ADDISON COUNTY SOLID WASTE MANAGEMENT

DISTRICT

2017 ANNUAL REPORT

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

District Mission

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

District Office and Transfer Station

Telephone: (802) 388-2333

Fax: (802) 388-0271

Website: www.AddisonCountyRecycles.org

E-mail: acswwmd@acswwmd.org

Transfer Station Hours: M-F, 7 AM–3 PM & Sat, 8 AM–1 PM

Office Hours: M-F, 8 AM–4 PM

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

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

2017 Highlights

Act 148. The District has devoted most of its resources in 2017 toward public outreach in preparation for expansion of food scrap collection in 2017. District staff spent months gathering data for the annual Implementation Report required by the State Materials Management Plan. The District also assisted haulers, member towns and businesses in implementing the new deadlines of Act 148. Facilities had to begin offering food scrap collection on 7/1/17. The deadline of 7/1/17 for commercial waste haulers to begin offering collection of food scraps was extended to 7/1/18. However, most of the haulers that offered drop-off services for trash in the District began offering the collection of food scraps on 7/1/17. Using a grant from the High Meadows Fund, the District was able to purchase educational materials, signage and totes for the new food scrap collection sites at town drop-offs. The District also provided 5-gallon food scrap buckets to those customers interested in participating in the program. The District began offering compost workshops to community members who wanted to learn about backyard composting. With a grant from the VT Agency of Natural Resources, the District provided compost bins and Green Cone solar digesters at a reduced price for workshop attendees. **Product Stewardship.** As a member of the VT Product Stewardship Council, the District has helped to lead efforts to adopt new extended producer responsibility (EPR) laws for mercury thermostats, electronic waste (E-Waste), fluorescent light bulbs, waste paint, and primary cell batteries, whereby manufacturers of those materials take over the costs of transporting and recycling their products once they are discarded. The District Transfer Station serves as a Collection Site for these programs. **Recycling.** As of September, the Transfer Station received 1,306 tons of single stream recyclables. All generators are required by District ordinance and State law to separate Mandated Recyclables from their waste. A list of Mandated Recyclables is posted on the District website. In 2017, 19 member municipalities had access to town or private recycling drop-off centers, and one – Goshen – provided a curbside program. A list of the drop-off centers can be found on the District website. **Illegal Burning/Disposal.** The District contracted with the Addison County Sheriff's Department to enforce its Illegal Burning & Disposal Ordinance. As of 9/1/17, the Sheriff's office investigated 19 illegal burning/disposal complaints. The District served once again as County Coordinator for Green-Up Day, Vermont's annual litter clean-up event. The District subsidized the disposal of 15.99 tons of roadside trash, 8.8 tons of tires, 2 auto batteries, 2 fluorescent bulbs, 22 E-Waste items, 7 appliances, and various other hazardous items, for a total economic benefit to its member towns of \$3,023.

2018 Budget

The District adopted a 2018 Annual Budget of \$2,992,908, a 0.12% increase over the 2017 Annual Budget. The Transfer Station tip fees will remain at \$123/ton for MSW and C&D. The District Fee of \$33.40/ton on all waste destined for disposal, and \$10/ton on contaminated soils approved by ANR for use as Alternative Daily Cover at the landfill will remain the same. **There will be no assessments to member municipalities in 2018.** For a copy of the full 2017 Annual Report, please give us a call, or visit the District website at www.AddisonCountyRecycles.org.

Addison County Regional Planning Commission

14 Seminary Street Middlebury, VT 05753 www.acrpc.org Phone: 802.388.3141 Fax: 802.388.0038

Annual Report –Year End June 30, 2017

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2017 fiscal year:

Regional and Municipal Planning and Mapping

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

Educational Meetings and Grants

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

Emergency Planning

- Worked with Addison County’s Emergency Planning Committee and Vermont Emergency Management staff to assist with municipal emergency planning efforts.
- Hosted Local Emergency Managers Quick Training to train new Emergency Managers and hosted a Tier II workshop for municipalities and businesses required to report hazardous chemicals.
- Worked with Vermont Emergency Management to exercise local and statewide disaster plans.
- Assisted in development of hazard mitigation plans for the towns of Ferrisburgh, Monkton, Panton, Salisbury, Starksboro, Goshen, New Haven, Shoreham, Ripton, Bristol and Orwell.
- Confirmed ERAF status and assisted communities in attaining compliance.

Energy Planning:

- Assisted three pilot towns, Leicester, Ripton and Weybridge in strengthening their energy plans by adding concrete goals, strategies and policies for solar siting.
- Worked to create the Regional Energy Plan to comply with Act 174, providing more voice to municipal and regional plans in the Section 248 process.

Transportation Planning

- Supported the Addison County Transportation Advisory Committee’s regional priorities and studies.
- Supported Addison County Transit Resources by providing leadership and technical support.
- Worked with municipalities to produce highway structures inventories of all local roads in the region.
- Assisted Towns with enhancement, park and ride and stormwater grants.
- Served as a Municipal Project Manager for sidewalk construction projects in Middlebury and Weybridge.
- Sponsored town transportation studies, planning and supported municipal capital budget development
- Facilitated Regional Walk/bike council meetings/outreach

Natural Resources Planning

- Actively support the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support forest stewardship resource planning.
- Participated on the Lake Champlain Basin Program technical advisory committee.
- Provided educational outreach regarding the Vermont Clean Water Act and tactical basin planning,
- Performed stormwater planning projects and Vermont Environmental Restoration Program projects

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



Bixby Memorial Library

Serving Addison, Ferrisburgh, Panton, Vergennes and Waltham

In 2017 Bixby Library implemented a new strategic plan in response to both national trends and local community feedback about library services. We are excited about our new directions and hope you will be too.

- **More programs for adults-** Writing and publishing workshops, a cultural events series, authors' visits, bridge lessons, painters' workshops, movie nights, book discussions and a "Coffeehouse Series" on a variety of subjects including gardening, bread baking, genealogy, meditation— topics people in our community ask us to explore with them. *You can ask us to provide programs on topics that interest you!*
- **Expanded children's programs-**Our children's librarian provides fun and educational experiences for children at Bixby's after-school and Saturday programs as well as evening programs for families. Weekly story times sometimes include educational field trips— to a dairy farm for example and an apple orchard. Often there are guests, such as a local firefighter who introduced kids to the excitement of sitting in a real fire truck after reading stories about what firefighters do. Last summer Bixby added an online component to our Summer Reading Program so more children could participate—even if they couldn't visit the library in person.
- **Emphasis on pre-school outreach-**We visit 3 preschools, Triple-E and 6 in-home daycares regularly to work with children on interactive literacy skills.
- **Increased electronic access to reading material-**Bixby added *RB Digital* to increase audio and e-book selections. (Over 3700 e-books and audio books were downloaded using Bixby cards last year.) We also added *Zinio: The World's Magazine Newsstand*, a digital service that provides access to *Newsweek Magazine*, *Rolling Stone*, *Real Simple*, *PC World*, *Spider* and many others.

We continue our popular services of offering an excellent book collection, free Wi-Fi, public computers and computer and digital device instruction. Over 35,000 books, CDs and DVDs were checked out last year, public computer usage totaled over 1750 hours and countless people accessed the Wi-Fi that Bixby provides the community 24/7. The new *Homecard* program initiated last year allows participants to check out books free of charge at more than 20 other local Vermont libraries. Bixby space is available for groups and individuals to reserve. Nonprofits also use Bixby meeting rooms to offer services close to home for residents of our five towns. Many local residents use the free tax preparation service provided by RSVP at Bixby Library and Vermont Adult Learning regularly uses Bixby space for tutoring.

We are always looking for new ways to serve you even more with the resources we have. Our many volunteers help us accomplish what we do and we actively fundraise to support the operating budget. *We thank you, the residents of Vergennes, for your support!* For more information please visit www.BixbyLibrary.org or call us at 877-2211 with your suggestions and concerns. Vergennes representatives on the Bixby Library Board of Directors are Chris Bradford and Peter Welch.

2017 Vital Records

If you have a family member that was married, born, or died during 2017 and you do not find your family member listed in the vital records, please contact the City Clerk so the appropriate certificate can be located and filed in the City records. Excluding marriages, your family member had to have been a Vergennes resident at the time the event occurred or the event had to have occurred in the City.

CIVIL MARRIAGES

DATE

Berry, Richard T. and Carissa L. Caron	10/14/17
Conant, Matthew K. and Michael J. Calhoun	08/20/17
Curtis, Nick A. and Katrina R. MacDonald	04/15/17
Eslin, Jesse A. and Kate E. Hewitt	09/02/17
Fallon, Nathan D. and Kasey E. Robinson	03/18/17
Freeman, Melvin J. and Kyra E. Belcher	08/20/17
Gomez, Brian W. and Rose E. McDonough	09/30/17
Goulette, Jeffrey W. and Kristen A. Brisee	09/16/17
Haman, Muir I. and Sienne S. Johannesson-Forgit	08/26/17
Hamilton Jr., Joseph F. and Shirma B. Noel	05/04/17
Hull, Nathan B. and Wendy L. Krygier	08/18/17
Husk, Matthew L. and Pamela A. Van De Weert	07/01/17
Isaacs, Blake J. and Hannah M. Hudson	10/07/17
LaFlam, Benjamin J. and Janel L. Campbell	10/14/17
Lauer, Andrew R. and Katrina D. Bressani	07/29/17
Lundblad, Charles D. and Samantha E. Shandrow	06/17/17
Mann, Jordan T. and Tiffany A. Benenhaley	07/11/17
Markwell, Jason A. and Jennifer L. Roberts	07/29/17
McElduff, Andrew S. and Erin M. Lackey	06/17/17
Moore, Stephen A. and Beth A. Lowell	09/29/17
Pecca, Jacob O. and Caitlin R. Many	06/17/17
Preston, Darrin W. and Amy L. Rivers	09/17/17
Redmond Jr., Richard R. and Ilana M. Prior	09/16/17
Weatherby, Adam B. and Amy E. Williams	10/11/17
White Jr., Michael E. and Megan L. Clodgo	07/07/17



BIRTHS

<u>CHILD'S NAME</u>	<u>DATE</u>	<u>PARENTS</u>
Anderson, Noelle Adelaide	01/30/17	Anderson, Carl R. and Amanda B. Cousino
Brooks, June Wrona	04/05/17	Brooks, Jeremy E. and Jesse B. Atkins
Bushey, Skyler Lee	07/07/17	Bushey Jr., Daniel L. and Brittany M. Strunk
Castle, Everett Melville	11/13/17	Castle, David M. and Erica Melville
Clee-Bailey, Lillia Joyce	07/09/17	Ploof, Bryan T. and Courtney L. Clee
Coburn, Ann Marion Johnson	04/05/17	Coburn, John P. and Rebecca Johnson
Cousino, Everett Finn	07/13/17	Cousino, Joshua R. and Julie X. Haaijema
DaSilva, Sophia Ann Rose	06/12/17	Fairbrother, Kristen D.
DeGraff, Ashton Peter	02/10/17	DeGraff Jr., Jeffrey A. and Haley D. S. Kipp
Heath, Zoie Elizabeth	10/05/17	Heath, Christopher M. and Meagan L. MacIntire
Kane, Theodore Leo Joseph	10/25/17	Kane, Michael L. and Jessica S. Schecter
Kelly, Zane Thomas	02/10/17	Kelly, Jeremy T. and Alyka M. Vander Wey
Klinger, Kinsleigh Jayde	04/24/17	Klinger Jr., Randy E. and Kimberly A. Derouchie
MacKinnon, Lawson Hill	08/24/17	MacKinnon, Andrew C. and Gillian A. MacMurtry
McCrea, Jackson Giggs	08/09/17	McCrea, Ryan A. and Heather L. Deal
Meehan, Chace Daniel	06/26/17	Meehan, Daniel H. and Jennifer L. Brouillette
O'Donnell, Moira Claire	01/24/17	O'Donnell, Keith E. and Jennifer M. Brace
Rheaume, Addie Josephine	12/08/17	Rheaume, Eric M. and Chelsea L. Vincent
Russett, Lincoln Matthew	08/29/17	Mattison, Brian K. and Morgan B. Brunell
Selby, Hunter Michael	10/31/17	Berns-Snyder, Dylan and Samantha B. Selby
Vendituoli, Tigre Leone	09/24/17	Vendituoli, Tyler L. and Jesse N. Kimler
Walker, Ares Torres	02/07/17	Walker, Craig R. and Natasha T. Lim
Willwerth, Isabeau Althea	04/05/17	Willwerth, Patrick J. and Madeleine N. Hoppers



DEATHS

<u>NAME</u>	<u>DATE</u>	<u>AGE</u>
Austin, Patricia A.	07/12/17	89
Bibeau, Lorraine K.	04/13/17	80
Bishop Jr., Lawrence J.	08/07/17	81
Bordeaux, Elaine J.	10/14/17	95
Brown, Luella J.	12/27/17	70
Charland Sr., Allen L.	01/28/17	70
Fay, Mabel M.	10/18/17	93
Fuller, Robert W.	01/20/17	92
Guyette, Bessie A.	06/08/17	84
Hill, Alice M.	10/05/17	87
Jackman, Myrle E.	04/15/17	90
LaFoy, Elizabeth G.	07/12/17	79
LaRose, Emeline M.	02/21/17	62
Lattrell, Robert M.	01/01/17	92
Lynch, Robert L.	09/11/17	98
Marsh, Marjorie E.	03/16/17	96
Martel, Joseph J.	03/31/17	73
Meacham, Linda J.	03/06/17	55
O'Brien, Doris	06/26/17	73
Parks, Diana V.	01/04/17	77
Pelkey, Herbert A.	10/16/17	79
Randall, Lawrence H.	10/13/17	89
Smith Jr., Robert L.	02/03/17	58
Surprise, Harry C.	01/26/17	74
Tarte Sr., Paul F.	03/11/17	73
Therrien, Sharon A.	02/02/17	64
Whalon, Nancy L.	06/25/17	40



DOG AND WOLF-HYBRID OWNERS

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

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

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

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

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

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

To protect yourself against rabies, do not pick up or touch wild animals or strays; make sure all your family pets get rabies shots; report unknown or strangely behaving animals to the Vergennes Police Department (if wild animals are involved, contact a game warden); do not feed your pets outside; fasten trash can lids tightly; keep your pets indoors at night; and wear protective gloves when handling a pet that has been involved with a wild or stray animal. If an animal bites you, you need to wash the bite wound with soap and warm water for five minutes. You should also try to capture the animal, as you are more likely to need rabies shots if the animal cannot be found. This bite should be reported to your doctor and the City Health Officer and you should follow their instructions. If you have additional questions, you may call the Vermont Rabies Hotline at 1-800-4-RABIES. For everyone's safety and protection, the City is strengthening its efforts ensuring that all dogs and wolf-hybrids harbored within the city limits are registered in the City Clerk's office. **Is your dog or wolf-hybrid listed here for the 2017 license year?**

A RABIES CLINIC FOR DOGS AND CATS IS SCHEDULED FOR MONDAY, MARCH 12, 2018 FROM 5:30 P.M. UNTIL 7:30 P.M. AT VERGENNES ANIMAL HOSPITAL LOCATED AT 20 MAIN STREET. A CASH FEE OF \$15 PER ANIMAL WILL BE CHARGED. DOGS MUST BE ON LEASHES AND CATS MUST BE IN CARRIERS.

ABRAHAMSON NEIL	57 NORTH STREET	PIPER	BUSHEY WAYNE	176 SO MAPLE STREET	ZOE
ADAMS JESSICA	14 MOUNTAIN VIEW LANE	GRACIE	CAMPONO PETER	160 GREEN STREET	SYRUS
ADAMS JESSICA	14 MOUNTAIN VIEW LANE	REMMINGTON	CARLTON GREGOY	54 MACDONOUGH DRIVE	HIRO
ANGIER ELISABETH	92 SO WATER STREET	PENNY	CARLTON GREGOY	54 MACDONOUGH DRIVE	SUMO
AUSTIN JR RICHARD	103 MAIN STREET APT B	DOUG	CARLTON GREGOY	54 MACDONOUGH DRIVE	IZZIE
AYERS SARAH	54 COMMODORE DRIVE	JAKE	CARRERA-BLY MARGARET	34 MAIN STREET	ERROL
BADGER BRENDA	3 SECOND STREET	TUCKER	CARTER, ANDRA	30 NORTH STREET	ZOE
BADORE HAROLD & LESLIE	18 NO MAPLE STREET	TIKI	CASE LORI & ROY	60A MAIN STREET	COSMO
BAGLEY DAN & KAREN	112 PANTON ROAD	SAGE	CASEY LISA	31 EAST STREET	HARRY
BAGLEY DAN	112 PANTON ROAD	ADDISON	CASEY MELISSA & TIM	19 SCOVEN LANE	HONEY
BAGLEY KAREN	112 PANTON ROAD	JAZZI	CATCHAPAW RICHARD	194 GREEN STREET	OTTO
BAKER JOHN	27 FIRST STREET	RED	CAUM CATHERINE	163 SO MAPLE STREET	BRADY
BALLOU DOUGLAS	12 WALKER AVE APT 1	JUNIPER	CHABOT LYNNE	23 SO MAPLE STREET	FERN
BARCOMB NATHAN	32 THOMAS CIRCLE	DIEGO	CHAGNON STACEY	30 SCHOOL STREET	FIZZGIG
BARCOMB NATHAN	32 THOMAS CIRCLE	PEPPER	CHAPUT VICTOR	18 SUNSET DRIVE	NACHO
BARGIEL MARY	94 WEST MAIN STREET	LADDIE BOY	CHAPUT VICTOR	18 SUNSET DRIVE	PHOEBE
BARLOWE JANE	112 NORTH STREET	CIDER	CHARBONNEAU HAROLD	35 MONKTON ROAD	MALIBU
BARR AMY	74 SOUTH MAPLE STREET	QUINCY	CHARBONNEAU JACKIE	7 SECOND STREET	EDDIE
BARROWS DAVID & CARRIE	14 SUNSET DRIVE	SCHERZER	CHARLEBOIS MARCEL	19 SECOND STREET	FRANK
BARROWS DAVID & CARRIE	14 SUNSET DRIVE	SCHILLING	CHASE JANTHONI	19 VICTORY STREET	LEROY
BECHER JAMIE	27 MOUNTAIN VIEW LANE	ZURI	CHILDERS BARBARA	100 SO WATER STREET	TY
BECHER JEFF	27 MOUNTAIN VIEW LANE	TALLULAH	CLARK PATRICIA	36 MACDONOUGH DRIVE	BELLE
BECHER JEFF	27 MOUNTAIN VIEW LANE	DONZI	CLARK SARA	43 BOOTH WOODS	SMITTY
BECHER LOGAN	29 MAIN STREET	TUMI	CLARK SARA	43 BOOTH WOODS	SALLY
BELL BRENDA	18 SCHOOL STREET	ASHER	CLARK STEVE	100 GREEN STREET	LIBBY
BELTRAN JULIO	96 MAIN STREET APT B	BARNEY	CLARK SUSAN	96 WEST MAIN STREET	SAMMY
BENTON BETSY	300 MAIN STREET C	MAISIE	CLEARY JULIE	37 WEST MAIN STREET	SAMMY
BENTON ELIZA	29 SO MAPLE STREET	NOODLE	CLIFFORD KAREN	2 SUNSET DRIVE	ADDISON
BENTON ELIZA	29 SO MAPLE STREET	BEACH	CLOUTIER MAGGIE	156 SO MAPLE STREET	BENSON
BENTON KRISTIN	300 MAIN STREET B	LUCY	COBURN KATHARINE	44 MACDONOUGH DRIVE	LEO
BENTON KRISTIN	300 MAIN STREET B	MILO	COBURN REBECCA	38 SOUTH WATER STREET	LILLY
BERRY RICK	91 MAIN ST UNIT D	OSCAR	CONANT NANCY	60 GREEN STREET	MARIO
BERTRAND SHERRI	40 WEST MAIN STREET	HARLEY	CONANT NANCY	60 GREEN STREET	DESMOND
BERTRAND LOWELL	40 WEST MAIN STREET	EMMA	COUSINO GREG	8 FIRST STREET	AVERY
BESSETTE DAVE	34 BOWMAN ROAD	NOLA	COUSINO PAM	132 SO MAPLE STREET	BANJO
BIRKETT KATIE	26 MOUNTAIN VIEW LANE	BRUIN	CROSSMAN BRIAN	17 COMFORT HILL	TACOMA
BIRONG DANELLE	51 SOUTH MAPLE STREET	LUNA	CROWELL HILARY	123 WEST MAIN STREET	ADDISON
BLAISE JOANN	130 GREEN STREET	BERNARD	CROWELL RICHARD	123 WEST MAIN STREET	ISABELLA
BLAISE JOANN	130 GREEN STREET	CK	CROWLEY HEATHER	170 GREEN STREET	JAKE
BOOSKA JOSEPH	8 BOOSKA COURT	PETEY	CUNNINGHAM LEIGH	22 NEW HAVEN ROAD	MALCOMB
BOSWORTH JANICE	6 BOWMAN ROAD	BEA	CURRIER RHONDA	297 MAIN STREET	CANDY
BOSWORTH JANICE	6 BOWMAN ROAD	STELLA	CURTIS JAY	21 BOWMAN ROAD	CAMO
BOUGOR AMY	7 MAPLE MANOR	BELLA	CURTIS NICK	14 SECOND STREET	BERKLEY
BOYCE STEVE	14 PANTON ROAD	SHAGGYDOG	D'ANDREA HEIDI	31 WEST MAIN STREET	QUINN
BRACE LESTER	15 HILLSIDE DRIVE	JASPER	DANYOW JACOB	23 SUNSET DRIVE	DALY
BRADFORD SASHA	49 WEST MAIN STREET	BRUNO	DANYOW JACOB	23 SUNSET DRIVE	ELLIE
BRINKMAN JUDY	24 VICTORY STREET	DELILAH	DANYOW LEE	6 GREEN MEADOW ACRES	OTIS
BRINKMAN KELLY	17 NEW HAVEN ROAD	ZANDER	DEGRAAF NICKI	18 COUNTRY COMMONS	MOLLY
BRISEE KRISTEN	3 NO GREEN STREET	BERTHA	DELISLE LYNETTE	14 VICTORY STREET	BOGEY
BROOKS TARA	11 THIRD STREET	BELLE	DELISLE PENNY	121 WEST MAIN STREET	SOPHIE
BROUILLETTE ROGER	22 SCHOOL STREET	BUDDY	DELORME MERRILYNN	5 FIRST STREET	REGGIE
BROWN BILL & SHARON	118 PANTON ROAD	MELODY	DELPHIA CHUCK	16 WEST MAIN STREET	ANGEL
BROWN BILL & SHARON	118 PANTON ROAD	ROCKO	DELPHIA CHUCK	16 WEST MAIN STREET	FALKOR
BROWN BILL & SHARON	118 PANTON ROAD	CABELA	DEMATTIES HANNAH	21 SCHOOL STREET	ANGEL
BROWN LORNA	50 ARMORY LANE APT 10	WILLY	DEMATTIES SAM	21 SCHOOL STREET	DISNEY
BROWN SEAN	47 SO WATER STREET	NIKO	DESJADON CATHY	38 BOWMAN ROAD	ALLIE
BRUNET JANET	9 FIRST STREET	DORY	DESJARDIN DONNA	67 GREEN STREET	FAWN
BRUNET JANET	9 FIRST STREET	DIESEL	DEYETTE ROBERT	23 MAPLE MANOR	SHEDDER
BURBO TAMMY	279 MAIN STREET	LUCY LOU	DION CHRIS	154 SO MAPLE STREET	RUM
BURBO TAMMY	279 MAIN STREET	ZUES	DION CHRIS	154 SO MAPLE STREET	LEXI
BURDICK GREG	7 GREEN MEADOW ACRES	MOLLY	DODDS ALICIA	17 UNION STREET	CHARLOTTE
BURLOCK EVELYN	25 WEST MAIN STREET	DAISY	DONOVAN DARREN	48 EAST STREET	LOLA
BURLOCK EVELYN	25 WEST MAIN STREET	SHADOW	DONOVAN KATE	124 SO MAPLE STREET	ASHA
BURT RALPH	60 NEW HAVEN ROAD	FRESCA	DONOVAN KATE	124 SO MAPLE STREET	BUTSU
BURT RALPH	60 NEW HAVEN ROAD	MAGGIE	DONOVAN KATE	124 SO MAPLE STREET	GIBSON
BUSHEY BRITTANY	24 MOUNTAIN VIEW LANE	HONEY	DUGAN ALETA	43 NEW HAVEN RD	ZEUS

DUKETTE DENISE	96 SO WATER STREET	DAKOTA	JEWETT TAMMY	20 THOMAS CIRCLE	COPPER
EMERSON DEB	98 WEST MAIN STREET	OZZIE	JOHANNESSON-FORGIT	17 NORTH MAPLE STREET	QUINN
ERIKSEN DALE	24 MEADOW LANE	ROX	JOHNSON TIFFANY	22 THOMAS CIRCLE	SIERRA
ERIKSEN DALE	24 MEADOW LANE	NORA	KANE MICHAEL	31 SOUTH WATER STREET	LIZZIE
FALLON PETE	12 WHITE STREET	ANNIE	KILBURN PAULA	9 MEADOW LANE	OSCAR
FARRELL BETHANY	6 SUNSET DRIVE	GINGER	KILBURN PAULA	9 MEADOW LANE	ROXIE
FIELD MICHAEL	57 NEW HAVEN ROAD	OTIS	KILLON BILL	7 EAST STREET	DAISY
FISH BILL	63 SO MAPLE STREET	KUZCO	KINGSLEY JASON	55 BOOTH WOODS	PEPPER
FLEMINGS SUKEY	29 BOOTH WOODS	PETUNIA	KINGSLEY JASON	55 BOOTH WOODS	JORDI
FLYNN ASHLIE	19 SO MAPLE STREET	JANE	KITTREDGE SETH	28 THOMAS CIRCLE	DRAKE
FORTUNE RYAN	43 NEW HAVEN RD	COOPER	KOENIG MARK	58 SO WATER STREET	CRUZE
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	ISABELLE	LABERGE SUSAN	19 BOOTH WOODS	LITTLE GY
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	MILLIE	LABERGE SUSAN	19 BOOTH WOODS	LIBBY
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	NANNY	LABERGE SUSAN	19 BOOTH WOODS	MOLLY
FOUNTAIN-PROVOST TOM	99 SO WATER STREET	ELISE	LABERGE SUSAN	19 BOOTH WOODS	ME TOO
FRANCIS SHANNON	25 MAPLE MANOR	FOXIE	LABERGE SUSAN	19 BOOTH WOODS	CANDY
FRANCIS SHANNON	25 MAPLE MANOR	TUCKER	LABERGE SUSAN	19 BOOTH WOODS	TEDDY
FRASER BRIAN	30 BOOTH WOODS	BRUNO	LABERGE SUSAN	19 BOOTH WOODS	CRACKER JACK
FREEDNER REBECCA	95 SO WATER STREET	ROMAN	LABERGE SUSAN	19 BOOTH WOODS	ALLIE
FREEMAN KYRA	59 MONKTON ROAD	SPORT	LABERGE SUSAN	19 BOOTH WOODS	ODIE
FRITZ JEFF	76 MAIN STREET	ROSS	LAPELL LORRIE	17 HILLSIDE ACRES	BRINKLEY
FRITZ JEFF	76 MAIN STREET	CHARLOTTE	LAROSE DORIS & REG	13 WALKER AVE APT #2	MAGGIE
FULLER CHRIS	23 HOPKINS ROAD	COCO	LARROW TONYA	21 FIRST STREET	RUSTY
FULLER CHRIS	23 HOPKINS ROAD	CHEWIE	LAWRENCE JANE	81 WEST MAIN STREET	LADY HOPE
GAGNON ANNA	23 BOOTH WOODS	CLOVER	LAWRENCE KATHI	81 WEST MAIN STREET	ABIGAL JANE
GAINES MARY	68 MAIN STREET	LIAKA	LEACH EILEEN	72 MEIGS ROAD	BAXTER
GAINES SCOTT	68 MAIN STREET	KATIE	LEACH SARAH	71 WEST MAIN STREET	LEMON DROP
GALLANT LEONA	50 ARMORY LANE APT 2	LUCY	LEBLANC ROBIN	40 BOWMAN ROAD	STELLA
GAULIN BRENDA	110 PANTON ROAD	PEANUT	LECLAIR ROBERT	33 MOUNTAIN VIEW LANE	RASCAL
GAULIN BRENDA	110 PANTON ROAD	SHILOH	LEMAL ARK	18 SO WATER STREET	BELLA
GAULIN BRENDA	110 PANTON ROAD	MAGGIE	LOGEE BRENDA	1 ICE HOUSE COURT	ANDE
GERNANDER JAMES	24 BOWMAN ROAD	RANGER	LONGE SUSAN	193 GREEN STREET	BEASLEY
GRANGENT ALICIA	92 MAIN STREET	LEIA	LOVEN KAILYANN	15 THOMAS CIRCLE	LACEY
GRANT SHERM	17 WEST MAIN STREET	CHARLIE	LOVEN ELIZABETH	9 BATTERY HILL	IKE
GRANT SHERM	17 WEST MAIN STREET	MAE	LOVEN ELIZABETH	9 BATTERY HILL	PAINT
GRANT SHERM	17 WEST MAIN STREET	CODY	LUCIA STEVE & SHARON	21 THOMAS CIRCLE	BELLA
GRANT SHERM	17 WEST MAIN STREET	KALYPSO	MAHRT AMBER	5 SECOND STREET	TOBY
GRANT SHERM	17 WEST MAIN STREET	LUCKY	MAPEL CAROL	119 MAIN STREET	BUSTER
GUINNESS AMANDA	16 HILLSIDE DRIVE	COOPER	MARDIN APRIL	71 MONKTON ROAD	RUBY
HAGGETT SHANNON	10 THOMAS CIRCLE	EOIN	MARDIN APRIL	71 MONKTON ROAD	MAX
HALLOCK SYLVIA	21 SECOND STREET	ZAC	MARDIN DERRICK	27 THOMAS CIRCLE	OSCAR
HALPIN PETER	7 ICE HOUSE COURT	KIRA	MARTEL KATHY	34 FIRST STREET	SQUIRT
HAMEL CHRISTOPHER	104 GREEN STREET	MACKENZIE	MAYO CARLA	29 EAST STREET	WOODROW
HAMEL CHRISTOPHER	104 GREEN STREET	SAM	MAYO DARREN	17 PANTON ROAD	BEAR
HAMEL CHRISTOPHER	104 GREEN STREET	LEROY	MAYO DARREN	17 PANTON ROAD	CARMELLA
HAWKINS BETTY	11 BOWMAN ROAD #108	PIXIE	MCCABE MARGARET	13 WALKER AVE APT #19	BRODIE
HAWLEY DOUG	3 THORNWOOD LANE	RUBY	MCCARTHY JIM	35 BOOTH WOODS	UNA
HAWLEY MEL & LAURIE	120 PANTON ROAD	CHIEF	MCCONNELL AMY	17 MAPLE MANOR	SHILOH
HAWLEY MEL & LAURIE	120 PANTON ROAD	JADE	MCDURFEE PETER	10 SCHOOL STREET	BELLA
HEATH CHRIS	47 MAIN STREET	BRADY	MCGUIRE ALEXANDRIA	27 UNION STREET	THUNDERDOG
HEBERT CLAUDE	53 NEW HAVEN ROAD	CHANCE	MCKIRRYHER SARA	8 KING STREET	MOLLY
HEBERT CLAUDE	53 NEW HAVEN ROAD	CHLOE	MCLEAN ORNAN	20 UNION STREET	PACO
HOFFMAN AMY	164 GREEN STREET	DARLA	MEADER PAULETTE	33 BOOTH WOODS	LEAH
HOFFMANN CANDACE	191 GREEN STREET	HONEY	MEADER PAULETTE	33 BOOTH WOODS	LIAM
HUCKABAY LUCIE	78 SOUTH WATER STREET	SAM	MEADER PAULETTE	33 BOOTH WOODS	TUCKER
HUCKABAY LUCIE	78 SOUTH WATER STREET	WILLIE	MEADER PAULETTE	33 BOOTH WOODS	CODI
HUNT WENDY	13 WHITE STREET	BAILEY	MEADER PAULETTE	33 BOOTH WOODS	JIMMY MAC
HUNT ROBERT & WENDY	13 WHITE STREET	LUCY	MEADER PAULETTE	33 BOOTH WOODS	LUCY
HUPPUGH ANNA L	188 GREEN STREET APT 1	DAVID	MESSINGER ANNE	3 ICE HOUSE COURT	BAILEY
JACKMAN MYRLE	36 BOWMAN ROAD	COOPER	MESSINGER ANNE	3 ICE HOUSE COURT	DRAKE
JACKSON-DONNELLY LYN	8 GREEN MEADOW ACRES	SOPHIE	MITCHELL BETSY	24 WEST STREET	SADIE
JAMIESON LEAH	17 SCHOOL STREET	ANDY	MORSE LENORE	4 MAPLE MANOR	MUFFIN
JEROME CHRIS	13 SECOND STREET	REMMY	MORSE WENDELL	7 COURTNEY DRIVE	DASH
JEROME HEATHER	202 SO MAPLE STREET	SAMSON	MULLIN JASON	3 HOPKINS ROAD	MOBY
JEROME HEATHER	202 SO MAPLE STREET	MAYA	MURPHY LAURIE	20 FIRST STREET	GEORGIA
JEWELL LAUREL	12 HILLSIDE DRIVE	ANGEL	NARY CODY	50 NEW HAVEN ROAD	DODGER

NELSON STEVE	19 SO WATER STREET	ROSCOE	ROUSSIN TIFFANY & TOM	38 MACDONOUGH DRIVE	LUCIAN
NEWTON ALEX	70 MEIGS ROAD	GHOST	ROUSSIN TOM	38 MACDONOUGH DRIVE	KANO
NEWTON BRENT	70 MEIGS ROAD	TIMMY	RUSSELL ELAINE	15 COURTNEY DRIVE	LOGAN
NEWTON BRENT	70 MEIGS ROAD	CHLOE	RUSSELL ELAINE	15 COURTNEY DRIVE	MARLEY
NEWTON BRENT	70 MEIGS ROAD	PRADA	RUSSELL JASON	28 BOWMAN ROAD	BECKETT
NEWTON BRENT	70 MEIGS ROAD	ARMANI	RUSSETT KIMBERLEE	25 BOOTH WOODS	HIGGINS
NEWTON BRENT	70 MEIGS ROAD	COCOA	SAFFORD MICHAEL	21 BOOTH WOODS	SIENNA
NEWTON DIANE	70 MEIGS ROAD	LOKI	SALTUS JAYNE	16 MOUNTAIN VIEW LANE	SASHA
NILL EDDIE	19 EAST STREET	PANZER	SCHONDUBE AARON	2 PROSPECT STREET	FRISCO
NILL RENE	19 EAST STREET	MUYO	SCHOONMAKER JACLYN	24 THOMAS CIRCLE	TEEDO
NILL RENE	19 EAST STREET	WASHU	SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	DUNCAN
NIMBLETT NATHAN	54 NORTH STREET	SOPHIE	SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	LOGAN
NIMBLETT NATHAN	54 NORTH STREET	TITAN	SCOTT BONNIE	80 MAIN STREET	ROCKY
NIMBLETT RENEE	54 NORTH STREET	SARGE	SCOTT BONNIE	80 MAIN STREET	LONDON
NOLAN JIM	30 FIRST STREET	SHELBY	SCOTT DIANNE	184 SO MAPLE STREET	GUNTHER
NOLAN JIM	30 FIRST STREET	ANNIE	SCOTT JAMES	184 SOUTH MAPLE STREET	AMOS
NORTON JR. SPENCER	4 CRESCENT DRIVE	CHAMP	SCRIBNER LESLIE	21 UNION STREET	TRIPP
O'BOYLE-PALMER KIM	42 EAST STREET	BODE	SESTOKAS MELANIE	51 MAIN STREET	LEXI
OSHA BRIAN	39 WEST STREET	ROXI	SHADROUI MAGGIE	18 MOUNTAIN VIEW LANE	CHARLOTTE
OUELLETTE RANDALL	29 NEW HAVEN ROAD	BELLA	SHUGART JASON	11 BOWMAN RD UNIT 107	MAIZIE
OUELLETTE RANDALL	29 NEW HAVEN ROAD	TITAN	SIMONS HEATHER	35 SCHOOL STREET	AUGIE
PALIN MARY	3 MEADOW LANE	COOPER	SIMONS HEATHER	35 SCHOOL STREET	LILLY
PALIN MARY	3 MEADOW LANE	PETE	SKELDON JULIA	10 MEADOW LANE	COOKIE
PALIN MARY	3 MEADOW LANE	LULU	SKELDON JULIA	10 MEADOW LANE	REBEL
PAQUIN ADAM	40 BOOTH WOODS	TUPPER	SLEEPER JEANNETTE	125 GREEN STREET	DUNCAN
PAQUIN STACY	114 MAIN STREET APT B	TUCKER	SLEEPER JEANNETTE	125 GREEN STREET	MIA
PARTINGTON BEVERLY	24 COMFORT HILL	GUS	SMITH BRUCE	135 SOUTH MAPLE STREET	CIDER
PATNODE ANGELA	48 MACDONOUGH DRIVE	SADIE	SMITH-TUCKER DIANNE	5 ELM STREET	GRACE
PATNODE ANGELA	48 MACDONOUGH DRIVE	BENTLEY	STANSBERRY MAVIS	19 FIRST STREET	DIESEL
PEDDIE DON	5 MEADOWBROOK ROAD	NELLIE	STEARNS ABIGAIL	27 THOMAS CIRCLE	KAIA
PERRY RENNY & LYNNE	4 MEADOWBROOK ROAD	JAKE	STINCHFIELD CHRISTINE	25 THOMAS CIRCLE	TANK
PERYEA BILLIE-JO	7 THIRD STREET	PUDDIN	STODDARD THOMAS	43 SO WATER STREET	PACO
PIPER KOREEN	17 VICTORY STREET	CODY	STODDARD THOMAS	43 SOUTH WATER STREET	MAJOR
PIPER KOREEN	17 VICTORY STREET	POSCHÉ	STROUP JOHN	71 GREEN STREET	GUS
POQUETTE LINETTE	90 COMFORT HILL	TOBIAS	STROUP JOHN	71 GREEN STREET	WOODY
POQUETTE LINETTE	90 COMFORT HILL	CARLI	SULLIVAN JAMES	11 SCHOOL STREET	BOOMER
POQUETTE LINETTE	90 COMFORT HILL	BEATRIS	SULLIVAN TAMMY	42 BOWMAN ROAD	PIPER
POQUETTE LINETTE	90 COMFORT HILL	LEGEND	SWENOR HELEN	97 GREEN STREET	LUCY
POQUETTE LINETTE	90 COMFORT HILL	SISTER	TEMBREULL TRACY	196 SO MAPLE STREET	GINNY
POQUETTE LINETTE	90 COMFORT HILL	PEEPS	TERRY JEFF	29 MONKTON ROAD	SAGE
PORTER ANTHONY	13 MAIN STREET	JOSIE	TERRY JEFF & JACKIE	29 MONKTON ROAD	PIPER
POSNER JEANNE	164 GREEN STREET	ANNIE	THERRIEN NICOLE	21 SUNSET DRIVE	MOSSY
PRIME PATTY	25 VICTORY STREET	EMMA	THOMAS CHERYL	34 WEST STREET	DAKOTA
QUIGLEY MICHAEL	10 SUNSET DRIVE	SPENCER	THOMPSON CAROLYN	75 MAIN STREET	RUSTY
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	ROXIE	THOMPSON DONNA	8 CRESCENT DRIVE	MILO
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	HENRY	THOMPSON HELENE	35 NEW HAVEN ROAD	DOZER
QUIGLEY MICHAEL	10 SUNSET DRIVE	VICTORIA	THOMPSON MICHAEL	35 NEW HAVEN ROAD	DIEGO
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	BELLA	TISBERT BRIANNE	5 BATTERY HILL APT 2	WILLOW
QUINLAN AMBER	20 MACDONOUGH DRIVE	MONTY	TISBERT BRIANNE	5 BATTERY HILL APT 2	SEBASTIAN
QUINN CHRISTOPHER	18 COMFORT HILL	OAKLEY	TROVILLE CHRISTINE	10 WALKER AVE APT 10	FORREST
QUINN KARA	18 COMFORT HILL	DEXTER	TUCKER DARRELL	55 MAIN STREET	PEACHES
RATKOVITS STEVEN	22 SUNSET DRIVE	BOSTON	VEILLEUX NICOLE	45 BOOTH WOODS #5	FINNEGAN
RELYEA AMANDA	182 GREEN STREET	DIESEL	VORSTEVELD WENDY	47 GREEN STREET	DUKE
REYNOLDS KAREN	17 WEST MAIN STREET	LYLA	VORSTEVELD WENDY	47 GREEN STREET	HAILEY
RHEAUME CHELSEA	18 HILLSIDE ACRES	HARLEY	WADE-KIEL PENELOPE	3 NORTH GREEN STREET	PERSEPHONE
RIVAIT SUSAN	5 UNION STREET	MOLLY	WAGNER MARY	14 PROSPECT STREET	GRIZZLY
RIVERS AMY	15 BOOTH WOODS	BRUCE	WALSH BILL	82 MAIN STREET	ETHAN
RIVERS AMY	15 BOOTH WOODS	ANNIE	WALSH BILL	82 MAIN STREET	BILLY
RIVERS AMY	15 BOOTH WOODS	KEVIN	WEEKS EARL	96 MAIN STREET APT C	FANG
RIVERS AMY	15 BOOTH WOODS	LIVVIE	WHITE KAREN	95 SOUTH WATER STREET	JUNO
RIVERS AMY	15 BOOTH WOODS	LUCY	WINSLOW KIRA	85 SO WATER STREET	WILLA
RIVERS AMY	15 BOOTH WOODS	GRACIE	WORKMAN BECKY	21 NEW HAVEN ROAD	TUFFY
RIVERS SUMMER	297 MAIN ST APT 1	MANNIE	WYMAN MATTHEW	3 SUNSET DRIVE	OSCAR
ROBERTS DEVAN	7 WEST STREET	AVA	YANDOW GREG	116 MAIN STREET	QUIGLY
ROBERTS SIERRA	2 ALDEN PLACE #5	ANGUS			

CITY PAYROLL ACCOUNT
January 1, 2017 through December 31, 2017

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>	<u>WAGES</u>
Ask, Joseph	Public Works Department - Temporary	\$ 400.00
Ask, Madison	Public Works Department - Temporary	\$ 350.00
Atkins, Ally	Swimming Pool	\$ 1,845.00
Aunchman, Miranda	Public Works Department - Temporary	\$ 335.00
Badger, III John	Fire Department	\$ 255.00
Barber, Mark	Police Department	\$ 47,500.50
Bearor, Christopher	Administration	\$ 200.00
Beauchemin, Emma	Swimming Pool	\$ 1,640.00
Benson, Dylan	Public Works Department - Temporary	\$ 390.00
Benton, William	Administration	\$ 800.00
Bergmans, William	Public Works Department - Temporary	\$ 380.00
Bertrand, Lowell	Administration	\$ 775.00
Breur, James	Fire Department	\$ 585.00
Brileya, Dylan	Public Works Department - Temporary	\$ 400.00
Brinkman, Cheryl	Administration	\$ 480.00
Brooks, Adelaide	Swimming Pool	\$ 2,165.00
Broughton, Lucille	Administration	\$ 50.00
Brown, William	Fire Department	\$ 211.00
Burbo, Robert	Fire Department	\$ 455.00
Casey, Liam	Fire Department	\$ 263.00
Catchpaw, Richard	Police Department	\$ 170.00
Chabot, Mathew	Administration	\$ 800.00
Champine, Leslie	Fire Department	\$ 85.00
Chaput Jr., Victor R.	Sewer Department	\$ 59,442.26
Chaput Sr., Victor R.	Sewer Department	\$ 39,272.50
Charbonneau, Kevin	Fire Department	\$ 652.00
Clark, Brittany	Police Department	\$ 14,436.00
Coburn, John	Administration	\$ 420.00
Coleman, Mason	Police Department	\$ 2,572.76
Collette, Michael	Fire Department	\$ 451.00
Conwright, Andrea	Fire Department	\$ 113.50
Cook, Joshua	Swimming Pool	\$ 2,372.50
Cook, Timothy	Administration	\$ 945.00
Cotton, Emma	Swimming Pool	\$ 841.50
Coyle, Hunter	Public Works Department - Temporary	\$ 400.00
Crawford, David	Administration	\$ 13,662.00
Crowley, Matthew	Public Works Department/Fire Department	\$ 49,187.25
Crowley, Patrick	Public Works Department/Fire Department	\$ 58,060.80
Currier, Daniel	Public Works Department - Temporary	\$ 2,450.00
Currier, Trevor	Fire Department	\$ 739.00
Daniels, Michael	Administration/Fire Department	\$ 1,269.00
Delgadillo, Bethany	Public Works Department - Temporary	\$ 400.00

CITY PAYROLL ACCOUNT
January 1, 2017 through December 31, 2017

Delgadillo, Joshua	Public Works Department - Temporary	\$ 400.00
Delisle, Ericka	Swimming Pool	\$ 1,590.00
Desmit, Breanna	Public Works Department - Temporary	\$ 320.00
Devine, Cyrus	Public Works Department - Temporary	\$ 330.00
Devine, Joan	Administration	\$ 57,235.83
DiBiase, David	Fire Department	\$ 688.00
Dion, Christopher	Fire Department	\$ 636.00
Dion-Johnson, Caleb	Fire Department	\$ 419.00
Donnelly, Lynn	Administration	\$ 725.00
Dugan, John	Fire Department	\$ 495.00
Duke, Raven	Public Works Department - Temporary	\$ 400.00
Farrell, Jason	Administration	\$ 915.00
Flynn, II Daniel	Public Works Department	\$ 43,585.65
Fortune, Jeffrey	Fire Department	\$ 43.00
Fraley, Matthew	Fire Department	\$ 817.00
Fraser, Brian	Fire Department	\$ 390.50
Fritz, Jeffrey	Administration	\$ 750.00
Garon, Peter	Administration	\$ 465.00
Gebo, Christopher	Fire Department	\$ 708.00
Gebo, Zachary	Fire Department	\$ 503.00
Goff, Aimee	Fire Department	\$ 387.00
Goucher, Kyle	Fire Department	\$ 487.00
Grant, Geoffrey	Sewer Department	\$ 34,431.75
Greenslet, Patrick	Police Department	\$ 59,698.28
Haggett, Shannon	Administration	\$ 480.00
Hanlon, Joshua	Public Works Department - Temporary	\$ 330.00
Harter, Jill	Police Department	\$ 27,131.89
Hawley, Melvin	Administration	\$ 89,983.49
Hurlburt, Spencer	Public Works Department - Temporary	\$ 240.00
Jackman, Mason	Fire Department	\$ 124.75
Kelly, Jeremy	Fire Department	\$ 519.00
Killian, Zachary	Public Works Department - Temporary	\$ 110.00
Kimball, Casey	Public Works Department - Temporary	\$ 330.00
Kingsley, Jennifer	Swimming Pool	\$ 4,050.00
Kittredge, Morgan	Administration	\$ 435.00
Koenig, Mark	Administration	\$ 750.00
LaFleche, Jacob	Public Works Department - Temporary	\$ 8,722.00
LaFleche, Nicholas	Public Works Department - Temporary	\$ 360.00
Larrow, James	Public Works Department/Fire Department	\$ 68,294.42
Lumbra, Cory	Fire Department	\$ 581.00
Lumbra, Reid	Fire Department	\$ 383.00
Lumbra, Ross	Fire Department	\$ 199.00
Mayer, Katrina	Swimming Pool	\$ 1,366.75
McDurfee, Peter	Fire Department	\$ 503.00

CITY PAYROLL ACCOUNT
January 1, 2017 through December 31, 2017

McEvilla, Asa	Public Works Department - Temporary	\$ 390.00
McKirryher, Christopher	Fire Department	\$ 423.00
Merkel, George	Police Department	\$ 70,876.38
Mullin, Jason	Administration	\$ 465.00
Newton, Brent	Police Department	\$ 20,567.78
O'Neill, Adam	Police Department	\$ 54,161.64
Ouellette, Jason	Police Department	\$ 56,483.64
Palmer, Ezekiel	Swimming Pool	\$ 1,555.00
Peabody, George	Administration	\$ 450.00
Perkins, Rayven	Public Works Department - Temporary	\$ 385.00
Perry, Renny	Administration	\$ 725.00
Poquette, William	Administration	\$ 200.00
Quigley, Karen	Administration	\$ 200.00
Rakowski, Brent	Administration	\$ 465.00
Rapoport, Dylan	Swimming Pool	\$ 1,545.00
Rapoport, Steven	Administration	\$ 465.00
Rathbun, Sarah	Swimming Pool	\$ 430.00
Rippner-Donovan, Sophie	Swimming Pool	\$ 1,855.00
Rooney, Megan	Swimming Pool	\$ 1,340.00
Sheehan, Ryan	Fire Department	\$ 263.00
Simpson, Casey	Public Works Department - Temporary	\$ 310.00
Smith, Kyriek	Public Works Department - Temporary	\$ 385.00
Stacey, Mark	Police Department	\$ 39,814.33
Stearns, Allyson	Swimming Pool	\$ 1,859.00
Steen, Emily	Swimming Pool	\$ 1,340.00
Stinchfield, Christina	Swimming Pool	\$ 444.00
Stone, Jeffrey	Fire Department	\$ 285.50
Tierney, Ashley	Public Works Department - Temporary	\$ 400.00
Tierney, Brandon	Public Works Department - Temporary	\$ 400.00
Todd, Linda	Administration	\$ 100.00
Tracy, Carrie	Swimming Pool	\$ 1,375.00
Turpin, Sheila	Fire Department	\$ 1,113.00
Vanderwey, Brianna	Public Works Department - Temporary	\$ 400.00
Vutech, Alexander	Swimming Pool	\$ 918.00
Wagner, Mary	Administration	\$ 50.00
White, Ira	Public Works Department - Temporary	\$ 400.00
White, Michael	Fire Department	\$ 151.00
Winslow, Michael	Administration	\$ 465.00
Wright, Melissa	Administration	\$ 37,219.10
		<u>\$ 1,020,209.25</u>

**STATEMENT OF TAXES LEVIED AND RAISED
JULY 1, 2016 TO JUNE 30, 2017**

Real Estate	\$221,919,694 at 1%	\$	221,919.69
Homestead Values	\$121,243,350 at 1%	\$	121,243.35
Non-residential Values	\$100,905,509 at 1%	\$	100,676.34

Taxes Levied

City Tax	\$2,208,411.94 at \$ 0.7937	\$	1,752,801.84
School Tax/Homestead Ed	\$1,208,033.50 at \$ 1.6021	\$	1,935,390.47
School Tax/Non-residential Ed	\$988,048.44 at \$ 1.4852	\$	1,467,449.53
Late HS-122 Penalty		\$	1,070.95
		\$	<u>5,156,712.79</u>

Taxes Raised

Property Taxes Collected by June 30, 2016		\$	5,112,997.56
Held by Delinquent Collector July 1, 2016		\$	<u>43,715.23</u>
		\$	5,156,712.79

ABSTRACT OF THE 2016 GRAND LIST

<u>Category</u>	<u>Entries</u>	<u>Assessed Value</u>
Residential I	728	\$ 150,309,850.00
Residential II	3	\$ 1,287,800.00
Mobile Homes - Unlanded	74	\$ 2,624,200.00
Mobile Homes - Landed	8	\$ 951,300.00
Commercial	72	\$ 26,864,300.00
Commercial Apts	15	\$ 8,761,900.00
Industrial Plants	5	\$ 8,787,600.00
Utilities - Electric	2	\$ 15,825,644.00
Other	1	\$ 1,229,200.00
Miscellaneous	<u>37</u>	\$ <u>5,277,900.00</u>
Sub Total	945	\$ 221,919,694.00
Cable - Education Tax Only	1	\$ 229,165.00
		\$ 222,148,859.00
Cable Exemption	1	\$ (229,165.00)
Veterans' Exemptions	11	\$ (440,000.00)
Grandfathered Exemption	1	\$ (250,000.00)
Voter Approved Exemption	1	\$ (197,100.00)
Current Use Exemptions	2	\$ (191,400.00)
Total Municipal Grand List		\$ 220,841,194.00

DELINQUENT PROPERTY TAXES
June 30, 2017

2012				
	Flynn, Timothy and Erica	\$	748.12	Confidential *
2013				
	Badger, Brenda	\$	540.92	Confidential
	Flynn, Timothy and Erica	\$	759.52	Confidential **
2014				
	Badger, Brenda	\$	733.64	Confidential
	Flynn, Timothy and Erica	\$	823.16	Confidential
	Goodspeed, Linda	\$	679.04	Confidential
	Scott, Misty	\$	55.75	Confidential *
	Sinclair, Michael	\$	819.87	Confidential
2015				
	Badger, Brenda	\$	747.00	Confidential
	Deyette, Robert and Francie	\$	1,268.42	Confidential
	Duffy, Joseph	\$	152.33	Confidential *
	Flynn, Timothy and Erica	\$	838.16	Confidential
	Funk, Janet, Trustee and Sally Ann Barratt, Trustee	\$	1,041.61	\$ 1,041.61
	Goodspeed, Linda	\$	703.40	Confidential
	Hallock, June	\$	126.22	Confidential *
	Hulst, Russell	\$	1,522.66	Confidential
	Norton, Julie	\$	130.62	Confidential *
	Poro, Vincent	\$	341.96	Confidential
	Rivait, Susan	\$	662.39	Confidential *
	Scott, Misty	\$	386.84	Confidential *
	Sinclair, Michael	\$	1,133.88	Confidential
	Springthorpe, William	\$	320.52	Confidential
	Walsh, William and Susan Burk	\$	542.90	Confidential *
2016				
	Adreon, Ryan and Elizabeth	\$	164.11	Confidential *
	Anguish, Raymond and Dorothy	\$	1,352.73	Confidential *
	Ask, Joseph and Kerry	\$	987.04	Confidential *
	Badger, Brenda	\$	765.68	Confidential
	Bunde, Ruth, Life Estate and Neil Bunde	\$	3,083.20	Confidential
	Charbonneau, Tina	\$	15.74	Confidential *
	Cheeseman Family, LLC	\$	3,110.31	\$ 3,110.31 *
	DeYoung, Tristan	\$	105.39	Confidential *
	Duffy, Joseph	\$	979.88	Confidential **

DELINQUENT PROPERTY TAXES - Continued

June 30, 2017

Flynn, Timothy and Erica	\$	859.12	Confidential
Funk, Janet, Trustee and Sally Ann Barratt, Trustee	\$	4,270.64	\$ 4,270.64
Goodspeed, Linda	\$	745.08	Confidential
Hallock, June	\$	226.36	Confidential *
Hulst, Russell	\$	2,590.08	Confidential
LaPlant, Shawn	\$	348.68	Confidential *
Micawber, LLC	\$	2,833.31	\$ 2,833.31 *
Monty Sr., Peter	\$	107.79	Confidential *
Norton, Julie	\$	563.00	Confidential *
Poro, Vincent	\$	353.20	Confidential
Rivait, Susan	\$	1,770.32	Confidential *
Scott, Misty	\$	396.52	Confidential *
Shear Properties, LLC	\$	2,585.40	\$ 2,585.40 **
Sinclair, Michael	\$	1,162.24	Confidential
Springthorpe, William	\$	244.44	Confidential
St. Cyr, Rose, Life Estate and Chester and Laurie St. Cyr	\$	376.04	Confidential *
Stephens, John and Carolyn, Trustees	\$	31.53	\$ 31.53 *
Taylor, Gary and Francine	\$	2,576.72	Confidential *
Vorsteveld, Wendy	\$	1,455.62	Confidential
Walsh, William and Susan Burk	\$	7,812.65	Confidential *
Williams, Morris and Pamela	\$	1,842.41	Confidential *
Delinquent Property Taxes - 2017	\$	58,794.16	<u>\$ 43,715.23</u>

* Paid in full since June 30, 2017

** Paid in part since June 30, 2017

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

DELINQUENT SEWER ASSESSMENTS

June 30, 2017

Ambrose, Richard and Heidi Ambrose	\$	1,361.41	
Anderson, Carl and Amanda	\$	105.60	*
Angier, Justin and Brigitte Husk	\$	233.26	
Anguish, Raymond and Dorothy	\$	105.60	*
Badger III, John	\$	8.73	
Barrows, Wayne and Diane	\$	1,135.27	
Bassett, Justin and Heidi Rumble	\$	1,785.58	
Benedict, Paul and Nancy Whalon	\$	1,975.06	
Bodette, Kelly	\$	2,319.17	
Bodington, Stacie	\$	368.65	
Botala, Scott and Jacqueline	\$	166.84	
Bowen, David	\$	1,409.49	
Bunde, Ruth, Life Estate and Neal Bunde	\$	341.88	*
Cargiulo, Christopher and Bobbie	\$	827.93	
Castine, Richard and Dawn	\$	332.52	
Catchpaw, Jr., Richard and Kimberly	\$	105.60	
Charboneau, Tina	\$	105.60	*
Crowl III, William	\$	109.37	
Crowningshield, Amy	\$	430.73	
DeGraaf, Kurt et al	\$	102.54	*
Deyette, Robert and Francie	\$	1,910.49	
Duggento, Andrew and Nina	\$	105.60	
Dye, Sean	\$	105.60	*
Funk, Janet, Trustee	\$	441.60	
Gebo, Angela	\$	562.10	
Gillotti, Roy and Joseph Gillotti	\$	26.57	*
Guinness, Amanda and Lisa	\$	11.64	*
Guyette, Ronda	\$	441.60	
Hamel, Christopher	\$	374.98	
Hammach, Rachid and Christie	\$	660.36	
Hawkins, Kenneth and Rachel	\$	1,437.99	
Herrington, Bill and Cheryl	\$	122.64	
Huizenga, Ian	\$	559.01	*
Hulst, Russell	\$	660.36	
Jewell, Howard and Laurel	\$	1,405.87	
Kilburn, Shawn and Rebecca	\$	142.35	
LaFlam, Benjiman	\$	106.81	*
Lamothe, Scott and Ann-Marie Vannucci	\$	105.60	*
Marschke, Nicole	\$	8.73	*
Marshall, Tina and Christopher Marshall	\$	114.09	*
McLean, Ornan	\$	105.60	*

Micawber, LLC	\$	1,070.40	
Piper, Nicholas and Koreen	\$	326.40	
Racine, Kevin and Aleta	\$	2,242.69	
Raphael, Jordan and Stacy	\$	8.73	*
Reck, Christopher and Sandra	\$	241.60	
Relyea Jr., Dennis and Amanda	\$	8.73	
Richardson, Douglas	\$	441.60	
Ringer Jr., Patrick and Melanie Bryant-Kelsey	\$	79.59	
Rivait, Susan	\$	105.60	*
Salch, Jean Marie	\$	908.61	
Shear Properties, LLC	\$	349.12	*
St. Cyr, Rose, Life Estate and Chester and Laurie St. Cyr	\$	1,195.56	
Steen, Karl and Leah Hammond	\$	211.20	
Stinchfield, Christopher and Felicia	\$	1,224.65	*
Taylor, Gary and Francine	\$	441.60	*
Tucker, Darrell and Vicky	\$	1,362.00	
VanDeWeert, Pamela	\$	441.60	
Vorsteveld, Wendy	\$	741.44	
Wagner, Robert	\$	105.60	*
Workman, Andrew and Becky	\$	105.60	
Total	\$	34,352.74	

* Paid in full since June 30, 2017

Amount owed includes penalty and accrued interest.

CITY OF VERGENNES, VERMONT
 AUDIT REPORT AND FINANCIAL STATEMENTS
 JUNE 30, 2017
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FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Vergennes
Vergennes, Vermont

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Vergennes, Vermont as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise a portion of the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on Financial Statements as a Whole

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

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

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

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

Adverse Opinion

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Financial Statements as a Whole" paragraph, the financial statements referred to above do not present fairly the financial position of the City of Vergennes, Vermont as of June 30, 2017, or the changes in financial position or the budget comparison thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2018 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,



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

January 17, 2018

CITY OF VERGENNES, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	Major Funds						Total Governmental Funds
	General Fund	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Other Governmental Funds	
ASSETS							
Cash and investments	\$ 83,465	\$ 0	\$ 372,661	\$ 0	\$ 267,415	\$ 762,416	\$ 1,485,957
Receivables							
Property taxes	68,513	0	0	0	0	0	68,513
Grant receivable	135,743	0	0	0	0	0	135,743
Sewer	0	58,123	0	0	0	0	58,123
Other	4,478	0	0	0	0	18	4,496
Note receivable	0	0	0	0	0	2,875	2,875
Prepaid expenses	27,438	0	0	0	0	0	27,438
Due from other funds	0	0	0	46,382	0	148,194	194,576
Community development loans, net	0	0	0	797,546	0	0	797,546
Total assets	\$ 319,637	\$ 58,123	\$ 372,661	\$ 843,928	\$ 267,415	\$ 913,503	\$ 2,775,267

LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES

LIABILITIES							
Accounts payable	\$ 31,683	\$ 7,036	\$ 0	\$ 0	\$ 0	\$ 36,726	\$ 75,445
Unearned revenue	0	3,445	0	0	0	21,091	24,536
Due to other funds	140,422	36,870	11,472	0	0	5,812	194,576
Total liabilities	172,105	47,351	11,472	0	0	63,629	294,557

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue, property taxes	48,316	0	0	0	0	0	48,316
Unavailable revenue, loans	0	0	0	797,546	0	2,875	800,421
Total deferred inflows of resources	48,316	0	0	797,546	0	2,875	848,737

FUND BALANCES

Reserved for fiscal year 2018	73,500	0	0	0	0	0	73,500
Reserved for Special Revenue Funds	0	10,772	361,189	46,382	0	565,930	984,273
Reserved for Permanent Fund	0	0	0	0	267,415	0	267,415
Reserved for Capital Project Funds	0	0	0	0	0	281,069	281,069
Unreserved	25,716	0	0	0	0	0	25,716
Total fund balances	99,216	10,772	361,189	46,382	267,415	846,999	1,631,973
Total liabilities, deferred inflows of resources and fund balances	\$ 319,637	\$ 58,123	\$ 372,661	\$ 843,928	\$ 267,415	\$ 913,503	\$ 2,775,267

CITY OF VERGENNES, VERMONT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

EXHIBIT B

	Major Funds					Total Governmental Funds
	General	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	
REVENUES						
Property taxes	\$ 1,734,929	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,734,929
Licenses, fees and permits	13,039	0	0	0	0	86,940
Intergovernmental	377,033	0	0	0	0	495,343
Charges for services	18,278	652,006	0	0	0	796,643
Fines and forfeits	84,864	9,276	0	0	0	94,140
Investment income	(7,909)	0	12,356	0	12,825	18,532
Miscellaneous	5,988	250	0	44,416	0	55,087
Total revenues	2,226,222	661,532	12,356	44,416	12,825	3,281,614
EXPENDITURES						
Current Expenditures						
General government	455,012	0	0	0	0	465,994
Public safety	746,214	0	0	0	2,995	862,997
Public works	579,879	0	0	0	0	579,879
Culture and recreation	0	0	0	0	0	67,358
Community services	55,271	0	0	94,975	0	150,246
Wastewater	0	399,952	0	0	0	435,250
Recycling	0	0	0	0	0	74,998
Debt Service						
Principal	114,775	123,403	0	0	0	278,178
Interest	45,953	0	0	0	0	57,146
Capital outlay	317,045	0	11,472	0	0	351,260
Total expenditures	2,314,149	523,355	11,472	94,975	2,995	3,323,306
EXCESS REVENUES (EXPENDITURES)	(87,927)	138,177	884	(50,559)	9,830	(41,692)
OTHER FINANCING SOURCES (USES)						
Transfers in	100,000	0	0	0	0	281,361
Transfers out	(92,968)	(170,000)	(18,393)	0	0	(281,361)
Total other financing sources (uses)	7,032	(170,000)	(18,393)	0	0	0
NET CHANGE IN FUND BALANCES	(80,895)	(31,823)	(17,509)	(50,559)	9,830	(41,692)
FUND BALANCES - July 1, 2016	180,111	42,595	378,698	96,941	257,585	1,673,665
FUND BALANCES - June 30, 2017	\$ 99,216	\$ 10,772	\$ 361,189	\$ 46,382	\$ 267,415	\$ 1,631,973

CITY OF VERGENNES, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2017

EXHIBIT C

	<u>Original and final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property taxes	\$ 1,749,572	\$ 1,734,929	\$ (14,643)
Licenses and permits	10,725	13,039	2,314
Intergovernmental	155,674	377,033	221,359
Charges for services	17,500	18,278	778
Fines and forfeits	75,000	84,864	9,864
Investment income	20,000	(7,909)	(27,909)
Miscellaneous	3,439	5,988	2,549
Total revenues	<u>2,031,910</u>	<u>2,226,222</u>	<u>194,312</u>
EXPENDITURES			
Current Expenditures			
General government	467,697	455,012	12,685
Public safety grants	0	52,108	(52,108)
Public safety	720,968	694,106	26,862
Public works	616,441	579,879	36,562
Community services	58,661	55,271	3,390
Debt service			
Principal	117,366	114,775	2,591
Interest	43,200	45,953	(2,753)
Capital outlay	114,609	317,045	(202,436)
Total expenditures	<u>2,138,942</u>	<u>2,314,149</u>	<u>(175,207)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(107,032)</u>	<u>(87,927)</u>	<u>19,105</u>
OTHER FINANCING SOURCES (USES)			
Transfer from other funds	100,000	100,000	0
Transfer to other funds	(92,968)	(92,968)	0
Total other financing sources (uses)	<u>7,032</u>	<u>7,032</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ (100,000)</u>	<u>(80,895)</u>	<u>\$ 19,105</u>
FUND BALANCE - JULY 1, 2016		<u>180,111</u>	
FUND BALANCE - JUNE 30, 2017		<u>\$ 99,216</u>	

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity

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

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

Basic Financial Statements – Fund Financial Statements

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

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

The City reports on the following major governmental funds:

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

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

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

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

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

Unavailable Revenue

Unavailable revenue consists of the following:

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

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

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

Modified Accrual

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

Deferred Inflows of Resources

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

Budgetary Accounting

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

Use of Estimates

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

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Activities

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

Property Taxes

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

Compensated Absences

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City is subject to custodial credit risk as follows:

FDIC - Insured	\$ 250,000
Uninsured - Collateralized	<u>19,580</u>
Total bank balance at June 30, 2017	<u><u>\$ 269,580</u></u>

Investments

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

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

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

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

Investments at June 30, 2017 are as follows:

Investments - Level I	Maturities	Fair Value
Certificate of Deposits	06/17/2026-10/27/2036	\$ 677,836
Municipal Bonds	3/1/2019-4/1/2046	650,620
FNMA	10/1/2041	343
Cash		65,786
		<u>\$ 1,394,585</u>

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The City has combined some of the cash resources of its governmental funds for accounting and reporting purposes. That portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2017 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 0	\$ 140,422
Special Revenue Funds -		
Sewer Fund	0	36,870
Community Development Fund	46,382	0
Watershed Fund	0	11,472
Other Special Revenue Funds	148,194	5,812
Total special revenue funds	<u>194,576</u>	<u>54,154</u>
Total	<u>\$ 194,576</u>	<u>\$ 194,576</u>

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2017 are as follows:

		<u>Transfers From</u>			
		<u>General</u>	<u>Sewer</u>	<u>Watershed</u>	<u>Totals</u>
Transfer to	General	\$ 0	\$ 100,000	\$ 0	\$ 100,000
	Other Governmental Funds	92,968	70,000	18,393	181,361
	Totals	<u>\$ 92,968</u>	<u>\$ 170,000</u>	<u>\$ 18,393</u>	<u>\$ 281,361</u>

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

NOTE 5 - NOTE RECEIVABLES

Community Development Fund Note Receivables:

Note receivable at June 30, 2017 consists of a \$10,152 mortgage loan made to the Addison Housing Limited Partnership on June 24, 1996. The proceeds originated from a Grant Agreement between the City of Vergennes and the Vermont Agency of Commerce and Community Development. The note is a non-interest bearing loan allowing for partial payments of any amount during the 25-year loan with a final balloon payment due June 24, 2021.

Note receivable at June 30, 2017 consists of a balance due of \$6,155 on a promissory note made to Shear Cuts, LLC. The note is an interest bearing loan of 4% due the first of each month commencing June 1, 2008 with the final payment due May 1, 2018.

Note receivable at June 30, 2017 consists of a balance due of \$26,239 on a promissory note made to Shear Properties, LLC. The note is an interest bearing loan of 4% due the tenth of each month commencing January 10, 2012 with the final payment due December 10, 2022.

Note receivable at June 30, 2017 consists of a \$660,000 promissory note made to Armory Lane Housing Limited Partnership. The note is a non-interest bearing loan deferring all payments to November 21, 2052.

Note receivable at June 30, 2017 consists of a \$95,000 promissory note made to Lincoln Geronimo, LLC. The note is an interest bearing loan of 4% due the nineteenth of each month commencing November 19, 2016 with the final payment due October 19, 2026.

Water Tower Reserve Fund Note Receivables:

Note receivable consists of a \$5,750 promissory note made to 3BD, LLC. The note is an interest free note to be paid in four payments of \$1,438. The balance at June 30, 2017 was \$2,875.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 6 – UNAVAILABLE REVENUE

Unavailable revenue in the General Fund consists of \$48,316 of delinquent taxes that were not collected within sixty (60) days after year end as these would not be available to liquidate current liabilities. Unavailable revenue in the Community Development Fund and Water Tower Reserve Fund consists of \$800,421 of loans receivable.

NOTE 7 – LONG-TERM LIABILITIES

Long-term liabilities at June 30, 2017 consist of the following:

Vermont Municipal Bond Bank, interest at 0%, maturing November 1, 2022, principal payments of \$123,403 due annually beginning November 1, 2003.	\$ 740,418
State of Vermont Treasurer, interest at 2%, five annual principal payments of \$19,275, due December 2017, secured by dump truck.	19,275
Vermont Municipal Bond Bank, interest ranging 1.033% - 3.086%, maturing November 15, 2025, interest due December 15 and June 15, principal payments of \$40,000 due annually beginning December 2016.	360,000
State of Vermont Treasurer, interest of 2%, five annual principal payments of \$7,000 due June 30, 2018, secured by caterpillar loader.	7,000
State of Vermont Treasurer, interest of 2%, five annual principal payments of \$10,000 due December 31, 2019, secured by Ram truck.	30,000
Community Bank, interest at 3.443%, maturing September 1, 2033, interest due March 1 and September 1, principal payments of \$72,500 for twenty years due September 1.	1,232,500
State of Vermont Treasurer, interest at 2%, five annual principal payments of \$6,000, due December 2020. Secured by Kubota tractor.	24,000
Total bonds and notes payable	2,413,193
Compensated absences	42,697
Total long-term liabilities	<u>\$ 2,455,890</u>

Interest paid on long-term liabilities for the year ended June 30, 2017 was \$57,146.

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Maturities for long-term debt are as follows:

	Principal	Interest	Totals
2018	\$ 278,178	\$ 52,484	\$ 330,662
2019	251,903	48,197	300,100
2020	251,903	44,473	296,376
2021	241,903	40,525	282,428
2022	235,903	36,767	272,670
2023-2027	645,903	128,563	774,466
2028-2032	362,500	56,270	418,770
2033-2034	145,000	5,012	150,012
Totals	<u>\$ 2,413,193</u>	<u>\$ 412,291</u>	<u>\$ 2,825,484</u>

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

	Balance			Balance		Due in One Year
	June 30, 2016	Additions	Payments	June 30, 2017		
Bonds and notes payable:						
Bonds payable	\$ 1,263,821	\$ 0	\$ (163,403)	\$ 1,100,418	\$ 138,403	
Bond payable - Community Bank	1,305,000	0	(72,500)	1,232,500	72,500	
Notes payable - State of Vermont	122,550	0	(42,275)	80,275	36,275	
Total bond and notes payable	<u>2,691,371</u>	<u>0</u>	<u>(278,178)</u>	<u>2,413,193</u>	<u>247,178</u>	
Other liabilities:						
Accrued compensated absences	34,278	12,224	(3,805)	42,697	0	
Total long-term liabilities	<u>\$ 2,725,649</u>	<u>\$ 12,224</u>	<u>\$ (281,983)</u>	<u>\$ 2,455,890</u>	<u>\$ 247,178</u>	

NOTE 8 - BUDGETED DEFICIT

The City elected to budget expenditures in excess of revenues by \$100,000 in the General Fund in order to reduce the carryover fund balance. This is reflected as a budgeted deficiency of revenues over expenditures in Exhibit C.

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

For the year ended June 30, 2017, expenditures exceeded appropriations in the General Fund by \$175,207. The excess expenditures were funded by use of excess revenues from grant-related revenues.

CITY OF VERGENNES, VERMONT
 NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 10 - RESERVED FUND BALANCES

Fund balances are reserved as follows:

General Fund	
Reserved for fiscal year 2018 expenditures	\$ 73,500
Sewer Fund	10,772
Watershed Fund	361,189
Community Development Fund	46,382
Ray E. Davison Capital Equipment Fund	267,415
Other Governmental Funds	
<i>Special Revenue Funds</i>	
Recycling fund	394
Fire fund	39,423
Pumphouse restoration fund	436
Swimming pool fund	6,515
Co-op agreement fund	10,537
Tree fund	2,147
Lister education fund	3,085
Reappraisal fund	72,547
Land records restoration fees fund	29,055
Land records computerization fund	55,570
Vergennes recreation events fund	7,356
Donnelly fund	22,786
Water tower fund	304,103
Vergennes burying ground fund	6,809
Junior Fishing Derby fund	1,015
Otter Creek basin fund	4,152
Total special revenue funds	<u>565,930</u>
<i>Capital Project Funds</i>	
West Main/Route 22A fund	62,527
Biosolids fund	115,801
Sewer line replacement fund	39,808
Sewer capital improvement fund	62,933
Total capital project funds	<u>281,069</u>
Total reserved fund balances	<u><u>\$ 1,606,257</u></u>

Ray E. Davison Capital Equipment Fund balance at June 30, 2017 was \$267,415. The investment in this fund consists mostly of municipal bonds that were purchased at a premium. The balance is above the original amount distributed to the City which was \$198,470. There are \$68,945 funds available to be spent at June 30, 2017.

CITY OF VERGENNES, VERMONT
 NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 11 – PROPERTY TAXES

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

The tax rate for fiscal year 2017 was:

	Residential	Non-Residential
General Fund	\$ 0.7937	\$ 0.7937
Education	1.6021	1.4852
Total	\$ 2.3958	\$ 2.2789

NOTE 12 - RETIREMENT BENEFIT PLAN

Vermont Municipal Employees' Retirement System

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

The City participates in the Group B level of contributions and benefits of the System. Under Group B, the employee contributions are 4.875% of gross pay and employer contributions are 5.5% of gross pay. Of the City's total payroll of \$1,004,363, \$860,720 was covered under the Vermont Municipal Employees' Retirement System.

The City pays both the employer and the employee contributions. Total contributions made to the System for the year ended June 30, 2017 were \$89,300, for the year ended June 30, 2016 were \$83,357 and for the year ended June 30, 2015 were \$81,117.

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

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 13 - COMMITMENTS AND CONTINGENT LIABILITIES

Grants

The City participates in federally and state assisted grant programs which are subject to audit by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2017 have not yet been completed. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Cooperative Agreement

The City and Green Mountain Power (GMP) entered into a Cooperative Agreement dated July 3, 2002. GMP has agreed to make certain funds available to the City in exchange for the City undertaking and being responsible for the design, development and construction of certain recreational enhancements required by the Federal Energy Regulatory Commission (FERC). The City will use GMP funds as a local match to obtain other grant funding. As of June 30, 2017, GMP had deposited \$158,000 and the balance of the account was \$39,545 as shown in the Co-op Agreement Fund.

NOTE 14 - RISK MANAGEMENT

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

NOTE 15 - LEASE AGREEMENT

The City has two office equipment leases. The lease expense for 2017 was approximately \$5,600. The remaining lease payments are approximately as follows:

2018	\$	5,150
2019		5,150
2020		2,550
2021		2,550
Total	\$	<u>15,400</u>

NOTE 16 – BUDGETARY COMPARISON SCHEDULES

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

CITY OF VERGENNES, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 17, 2018, the date which the financial statements were available for issue. Management is not aware of any subsequent events which require disclosure.

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes			
Property taxes	\$ 1,737,572	\$ 1,719,675	\$ (17,897)
Delinquent interest	12,000	15,254	3,254
Total property taxes	<u>1,749,572</u>	<u>1,734,929</u>	<u>(14,643)</u>
Licenses and Permits			
Liquor licenses	1,500	1,455	(45)
Dog licenses	2,300	2,432	132
Other permits	1,925	2,249	324
Zoning	5,000	6,903	1,903
Total licenses and permits	<u>10,725</u>	<u>13,039</u>	<u>2,314</u>
Intergovernmental			
Highway state aid	59,000	59,395	395
Payment in lieu of taxes	90,674	91,355	681
Education tax service fee	6,000	6,263	263
Police grants	0	91,730	91,730
Forfeiture	0	415	415
SCBC grant	0	405	405
Paving grant	0	36,480	36,480
Downtown Streetscape	0	39,291	39,291
Structures Grant	0	40,371	40,371
VTrans Bike & Ped	0	11,328	11,328
Total intergovernmental	<u>155,674</u>	<u>377,033</u>	<u>221,359</u>
Charges for Services			
Clerk's fees	17,500	18,278	778
Fines and Forfeitures			
Traffic fines - local	75,000	84,864	9,864
Miscellaneous Income			
Interest	20,000	(7,909)	(27,909)
Act 60 listers	1,000	988	(12)
Current use hold harmless	1,439	1,441	2
Other miscellaneous income	1,000	3,559	2,559
Total miscellaneous income	<u>23,439</u>	<u>(1,921)</u>	<u>(25,360)</u>
Total revenues	<u>2,031,910</u>	<u>2,226,222</u>	<u>194,312</u>

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Current Expenditures			
General Government			
Assessments and Taxes			
ACEDC	3,000	3,000	0
Firefighters wages	6,000	3,220	2,780
County tax	9,247	9,247	0
Regional planning	2,829	2,829	0
Unemployment	100	0	100
VLCT dues	3,797	3,797	0
Vergennes Partnership	7,500	7,500	0
Total assessments and taxes	32,473	29,593	2,880
City administration			
Salaries	186,532	189,337	(2,805)
Mayor/Aldermen's stipend	6,400	6,225	175
Lister's stipend	2,400	2,445	(45)
Auditor's stipend	225	225	0
Crime coverage	1,500	1,400	100
Annual report	500	502	(2)
Employee benefits	74,200	74,644	(444)
Insurance	18,000	18,601	(601)
Expenses/training/dues	3,300	2,706	594
Telephone	3,500	2,943	557
Website	3,000	200	2,800
Heat	2,600	2,457	143
Electricity	4,000	3,129	871
Mileage	300	245	55
Building maintenance	10,000	3,408	6,592
Supplies/maintenance	10,000	9,479	521
Attorney fees	7,500	10,500	(3,000)
Advertising	1,000	802	198
Audit fee	13,500	12,821	679
Information technology	28,000	28,070	(70)
Appraisal consultant fee	750	600	150
Custodial	6,000	5,444	556
SCBC	0	405	(405)
Miscellaneous	1,000	614	386
Total City administration	384,207	377,202	7,005

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous Appropriations			
Bixby Memorial Free Library	44,017	44,017	0
Parks and recreation	7,000	4,200	2,800
Total miscellaneous appropriations	51,017	48,217	2,800
Total general government	467,697	455,012	12,685
Public Safety grants			
Police grant expenditures	0	52,108	(52,108)
Total public safety grants	0	52,108	(52,108)
Public Safety			
Salaries	395,200	353,202	41,998
Employee benefits	196,600	190,785	5,815
Insurance	29,100	28,614	486
Expenses/training/dues	2,000	918	1,082
Uniforms	10,000	10,993	(993)
Office supplies/equipment	10,000	10,901	(901)
Telephone	15,000	7,689	7,311
Operation/gasoline	15,000	9,084	5,916
Information technology	18,000	13,785	4,215
Vehicle maintenance	7,500	16,503	(9,003)
Vehicle insurance	3,500	3,482	18
Building maintenance	7,500	9,164	(1,664)
Utilities	10,068	8,998	1,070
Miscellaneous	1,000	28,127	(27,127)
Forfeiture fund	0	415	(415)
Radio	500	1,446	(946)
Total public safety	720,968	694,106	26,862
Public Works			
Salaries	237,000	227,824	9,176
Employee benefits	129,250	129,331	(81)
Insurance	4,300	4,219	81
Expense/training/dues	1,500	934	566
Uniforms	2,000	1,700	300
Telephone	850	840	10

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Trash receptacles	4,000	4,287	(287)
Heat	1,350	1,193	157
Electricity	4,600	4,057	543
Gas and oil	10,000	8,611	1,389
Vehicle insurance	5,000	4,617	383
Information technology	1,200	1,109	91
Maintenance/repair	8,500	9,733	(1,233)
Equipment maintenance	10,000	8,624	1,376
Signs	5,000	4,931	69
Parking lines	3,500	3,236	264
Traffic and street lights	30,000	26,262	3,738
Shop supplies/equipment	7,500	5,468	2,032
Storm system/culverts/ditches	50,000	60,881	(10,881)
Highway improvements	15,391	6,349	9,042
Sidewalks and curbs	10,000	7,854	2,146
Park maintenance	15,000	5,169	9,831
Winter maintenance	45,000	38,553	6,447
Winter equipment rental	5,000	2,140	2,860
Miscellaneous	10,500	11,957	(1,457)
Total public works	<u>616,441</u>	<u>579,879</u>	<u>36,562</u>
Community Services			
ACHH&H	3,290	3,290	0
Elderly Services	2,000	2,000	0
Addison County Parent/Child Center	3,074	3,074	0
HOPE	2,000	2,000	0
Hospice Volunteer Services	2,000	2,000	0
John Graham Emergency Shelter	1,725	1,725	0
Boys and Girls Club	2,000	2,000	0
Counseling Service of Addison County	2,500	2,500	0
Retired Senior Volunteer Program	750	750	0
Vergennes Area Senior Center	1,500	1,500	0
WomenSafe	4,000	4,000	0
Champlain Valley Agency	2,500	0	2,500
Vermont Adult Learning	890	0	890
Addison County Transit Resources	8,160	8,160	0
Addison County Humane Society	2,000	2,000	0
Addison County Reader	600	600	0
Open Door Clinic	1,000	1,000	0
Addison County Court Diversion	850	850	0
Otter Creek Child Care	1,000	1,000	0
Vergennes Area Rescue Squad	16,822	16,822	0
Total community services	<u>58,661</u>	<u>55,271</u>	<u>3,390</u>

CITY OF VERGENNES, VERMONT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

SCHEDULE 1

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Debt Service			
Principal	117,366	114,775	2,591
Interest	43,200	45,953	(2,753)
Total debt service	<u>160,566</u>	<u>160,728</u>	<u>(162)</u>
Capital Outlay			
Police technology	30,000	104,966	(74,966)
Public works equipment	84,609	212,079	(127,470)
Total capital outlay	<u>114,609</u>	<u>317,045</u>	<u>(202,436)</u>
Total expenditures	<u>2,138,942</u>	<u>2,314,149</u>	<u>(175,207)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(107,032)</u>	<u>(87,927)</u>	<u>19,105</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	100,000	0
Transfers out	(92,968)	(92,968)	0
Total other financing sources (uses)	<u>7,032</u>	<u>7,032</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ (100,000)</u>	<u>(80,895)</u>	<u>\$ 19,105</u>
FUND BALANCE - JULY 1, 2016		<u>180,111</u>	
FUND BALANCE - JUNE 30, 2017		<u>\$ 99,216</u>	

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund
Cash and investments	\$ 0	\$ 0	\$ 0	\$ 436	\$ 0	\$ 39,545	\$ 2,147	\$ 3,085	\$ 72,547
Miscellaneous receivables	0	0	0	0	18	0	0	0	0
Due from other funds	6,644	42,763	0	0	28,998	0	0	0	0
Total assets	\$ 6,644	\$ 42,763	\$ 0	\$ 436	\$ 29,016	\$ 39,545	\$ 2,147	\$ 3,085	\$ 72,547

ASSETS

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities									
Accounts payable	\$ 6,250	\$ 3,340	\$ 0	\$ 0	\$ 1,410	\$ 23,196	\$ 0	\$ 0	\$ 0
Unearned revenue	0	0	0	0	21,091	0	0	0	0
Due to other funds	0	0	0	0	0	5,812	0	0	0
Total liabilities	6,250	3,340	0	0	22,501	29,008	0	0	0
Deferred Inflows of Resources									
Unavailable revenue, loans	0	0	0	0	0	0	0	0	0
Fund balances Reserved	394	39,423	0	436	6,515	10,537	2,147	3,085	72,547
Total liabilities, deferred inflows and fund balances	\$ 6,644	\$ 42,763	\$ 0	\$ 436	\$ 29,016	\$ 39,545	\$ 2,147	\$ 3,085	\$ 72,547

CITY OF VERGENNES, VERMONT
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2017

SPECIAL REVENUE FUNDS

	Restoration Fees Fund	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Water Tower Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
Cash and investments	\$ 29,055	\$ 55,570	\$ 7,356	\$ 22,786	\$ 244,943	\$ 6,809	\$ 2,705	\$ 4,152
Miscellaneous receivables	0	0	0	0	2,875	0	0	0
Due from other funds	0	0	0	0	60,000	0	0	0
Total assets	\$ 29,055	\$ 55,570	\$ 7,356	\$ 22,786	\$ 307,818	\$ 6,809	\$ 2,705	\$ 4,152

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 840	\$ 0	\$ 1,690	\$ 0
Unearned revenue	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	840	0	1,690	0
Deferred Inflows of Resources								
Unavailable revenue, loans	0	0	0	0	2,875	0	0	0
Fund balances Reserved	29,055	55,570	7,356	22,786	304,103	6,809	1,015	4,152
Total liabilities, deferred inflows and fund balances	\$ 29,055	\$ 55,570	\$ 7,356	\$ 22,786	\$ 307,818	\$ 6,809	\$ 2,705	\$ 4,152

CITY OF VERGENNES, VERMONT
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2017

SCHEDULE 2

CAPITAL PROJECTS FUNDS

	West Main/ Rte 22A Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
ASSETS					
Cash and investments	\$ 62,527	\$ 115,801	\$ 30,019	\$ 62,933	\$ 762,416
Miscellaneous receivables	0	0	0	0	2,893
Due from other funds	0	0	9,789	0	148,194
Total assets	<u>\$ 62,527</u>	<u>\$ 115,801</u>	<u>\$ 39,808</u>	<u>\$ 62,933</u>	<u>\$ 913,503</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,726
Unearned revenue	0	0	0	0	21,091
Due to other funds	0	0	0	0	5,812
Total liabilities	0	0	0	0	63,629
Deferred Inflows of Resources					
Unavailable revenue, loans	0	0	0	0	2,875
Fund balances					
Reserved	62,527	115,801	39,808	62,933	846,999
Total liabilities, deferred inflows and fund balances	<u>\$ 62,527</u>	<u>\$ 115,801</u>	<u>\$ 39,808</u>	<u>\$ 62,933</u>	<u>\$ 913,503</u>

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017

SPECIAL REVENUE FUNDS

	Recycling Fund	Fire Fund	Fire Truck Replacement Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Tree Fund	Listers Ed Fund	Reappraisal Fund	Restoration Fees Fund
REVENUES										
Investment income (loss)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0	0	0	0	8,398	0
Licenses, permits, fees and miscellaneous	0	0	0	0	45,898	0	0	0	0	2,236
Contract revenue	37,500	88,859	0	0	0	0	0	0	0	0
Miscellaneous	0	2,995	0	0	0	0	0	0	0	0
Total revenues	37,500	91,854	0	0	45,898	0	0	0	8,398	2,236
EXPENDITURES										
Current Expenditures										
General government	0	0	0	0	0	0	0	0	0	0
Public safety	0	113,788	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	54,757	0	120	0	0	0
Wastewater	0	0	0	0	0	0	0	0	0	0
Recycling	74,998	0	0	0	0	0	0	0	0	0
Debt Service										
Principal	0	40,000	0	0	0	0	0	0	0	0
Interest	0	11,193	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	5,088	0	0	0	0	0
Total expenditures	74,998	164,981	0	0	59,845	0	120	0	0	0
EXCESS REVENUES (EXPENDITURES)	(37,498)	(73,127)	0	0	(13,947)	0	(120)	0	8,398	2,236
OTHER FINANCING SOURCES (USES)										
Transfers in (out)	37,500	63,291	(10,823)	0	18,393	0	0	0	0	0
Total other financing sources (uses)	37,500	63,291	(10,823)	0	18,393	0	0	0	0	0
NET CHANGE IN FUND BALANCES	2	(9,836)	(10,823)	0	4,446	0	(120)	0	8,398	2,236
FUND BALANCES - July 1, 2016	392	49,259	10,823	436	2,069	10,537	2,267	3,085	64,149	26,819
FUND BALANCES - June 30, 2017	\$ 394	\$ 39,423	\$ 0	\$ 436	\$ 6,515	\$ 10,537	\$ 2,147	\$ 3,085	\$ 72,547	\$ 29,055

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017

	SPECIAL REVENUE FUNDS						
	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Water Tower Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Other Creek Basin Fund
REVENUES							
Investment income (loss)	\$ 0	\$ 0	\$ 1,260	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	4,977	0	104,935	0	0	0
Licenses, permits, fees and miscellaneous	6,768	0	0	0	0	7,041	1,238
Contract revenue	0	0	0	0	0	0	0
Miscellaneous	0	0	0	1,438	0	0	0
Total revenues	6,768	4,977	1,260	106,373	0	7,041	1,238
EXPENDITURES							
Current Expenditures							
General government	0	0	0	10,982	0	0	0
Public safety	0	0	0	0	0	0	0
Culture and recreation	0	5,482	0	0	0	6,900	99
Wastewater	0	0	0	0	0	0	0
Recycling	0	0	0	0	0	0	0
Debt Service							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Capital outlay	0	0	0	17,655	0	0	0
Total expenditures	0	5,482	0	28,637	0	6,900	99
EXCESS REVENUES (EXPENDITURES)	6,768	(505)	1,260	77,736	0	141	1,139
OTHER FINANCING SOURCES (USES)							
Transfers in (out)	0	3,000	0	0	0	0	0
Total other financing sources (uses)	0	3,000	0	0	0	0	0
NET CHANGE IN FUND BALANCES	6,768	2,495	1,260	77,736	0	141	1,139
FUND BALANCES - July 1, 2016	48,802	4,861	21,526	226,367	6,809	874	3,013
FUND BALANCES - June 30, 2017	\$ 55,570	\$ 7,356	\$ 22,786	\$ 304,103	\$ 6,809	\$ 1,015	\$ 4,152

CITY OF VERGENNES, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017

CAPITAL PROJECTS FUNDS

	West Main/ Rte 22A Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	Total Other Governmental Funds
REVENUES					
Investment income (loss)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,260
Intergovernmental	0	0	0	0	118,310
Licenses, permits, fees and miscellaneous	0	0	0	10,720	73,901
Contract revenue	0	0	0	0	126,359
Miscellaneous	0	0	0	0	4,433
Total revenues	0	0	0	10,720	324,263
EXPENDITURES					
Current Expenditures					
General government	0	0	0	0	10,982
Public safety	0	0	0	0	113,788
Culture and recreation	0	0	0	0	67,358
Wastewater	0	0	10,442	24,856	35,298
Recycling	0	0	0	0	74,998
Debt Service					
Principal	0	0	0	0	40,000
Interest	0	0	0	0	11,193
Capital outlay	0	0	0	0	22,743
Total expenditures	0	0	10,442	24,856	376,360
EXCESS REVENUES (EXPENDITURES)	0	0	(10,442)	(14,136)	(52,097)
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	0	50,000	20,000	0	181,361
Total other financing sources (uses)	0	50,000	20,000	0	181,361
NET CHANGE IN FUND BALANCES	0	50,000	9,558	(14,136)	129,264
FUND BALANCES - July 1, 2016	62,527	65,801	30,250	77,069	717,735
FUND BALANCES - June 30, 2017	\$ 62,527	\$ 115,801	\$ 39,808	\$ 62,933	\$ 846,999

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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

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

City Council Members
City of Vergennes
Vergennes, Vermont

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund, and the aggregate remaining fund information of City of Vergennes, Vermont, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 17, 2018.

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

Internal Control Over Financial Reporting

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

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,


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

January 17, 2018

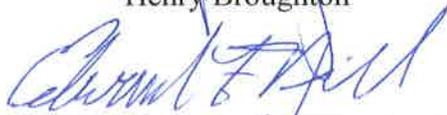
BOARD OF AUDITORS' REPORT

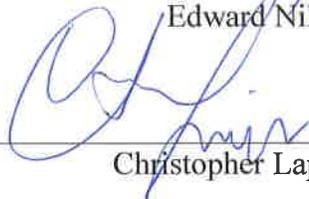
State of Vermont
County of Addison
City of Vergennes

In accordance with the Charter of the City of Vergennes and applicable statutes, we have examined the Audit Report and Financial Statements issued by Fothergill Segale & Valley on the various funds for the year ended June 30, 2017. The Audit Report and Financial Statements are available on the City's website at vergennes.org or can be reviewed at the City Clerk's office.

Dated at Vergennes, Vermont this 5th day of February, 2018.


Henry Broughton


Edward Nill


Christopher Lapierre