

**CITY OF SOUTH BURLINGTON, VERMONT  
INCORPORATED IN 1972**

**ANNUAL REPORT  
JULY 1, 2002--JUNE 30, 2003**

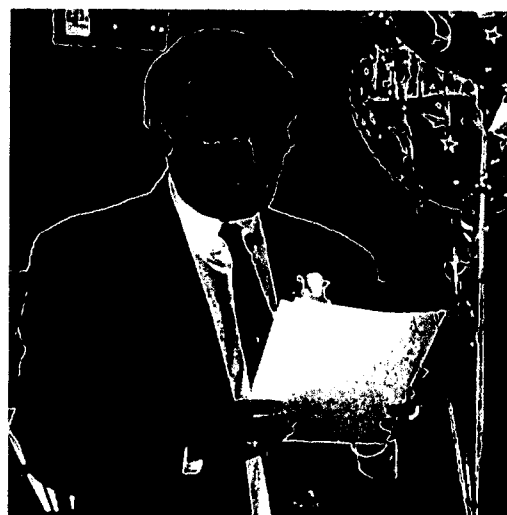


## *ANNUAL REPORT DEDICATION*

Bruce M. O'Neill, long-time Recreation Director for the City of South Burlington retired August 1<sup>st</sup> after 31 years with the City. Bruce first came to South Burlington in 1972 with no staff, six independently operated programs, and a budget of \$30,900. The department now consists of a staff of 4 full-time, as many as 82 part-time seasonal positions, five separate committees, and numerous volunteers. The annual operating budget is approximately \$400,000 dollars and nearly 200 programs are offered to residents of the community.

A citywide celebration was held on July 18<sup>th</sup> to honor Bruce for his 44 total years in the profession. Two hundred people were in attendance and 21 separate individuals spoke during the 4-hour event. Bruce was presented a multitude of plaques, heard many stories from days of old, lots of humor and good fun. Sincere admiration, respect, and appreciation were shared for all his accomplishments. At the end of the ceremony, Bruce was presented with an oil painting of Dorset Park, the gem of the South Burlington Community, with his portrait incorporated into the painting. This park was only possible with Bruce's foresight, planning, vision, and professional diligence. Several of the acknowledgements included his selection as past recipient of the New England Annual Citation Award and the Theresa S. Brungardt Outstanding Professional Award. Bruce has always demonstrated a cheerful willingness to help others in his professional and personal life.

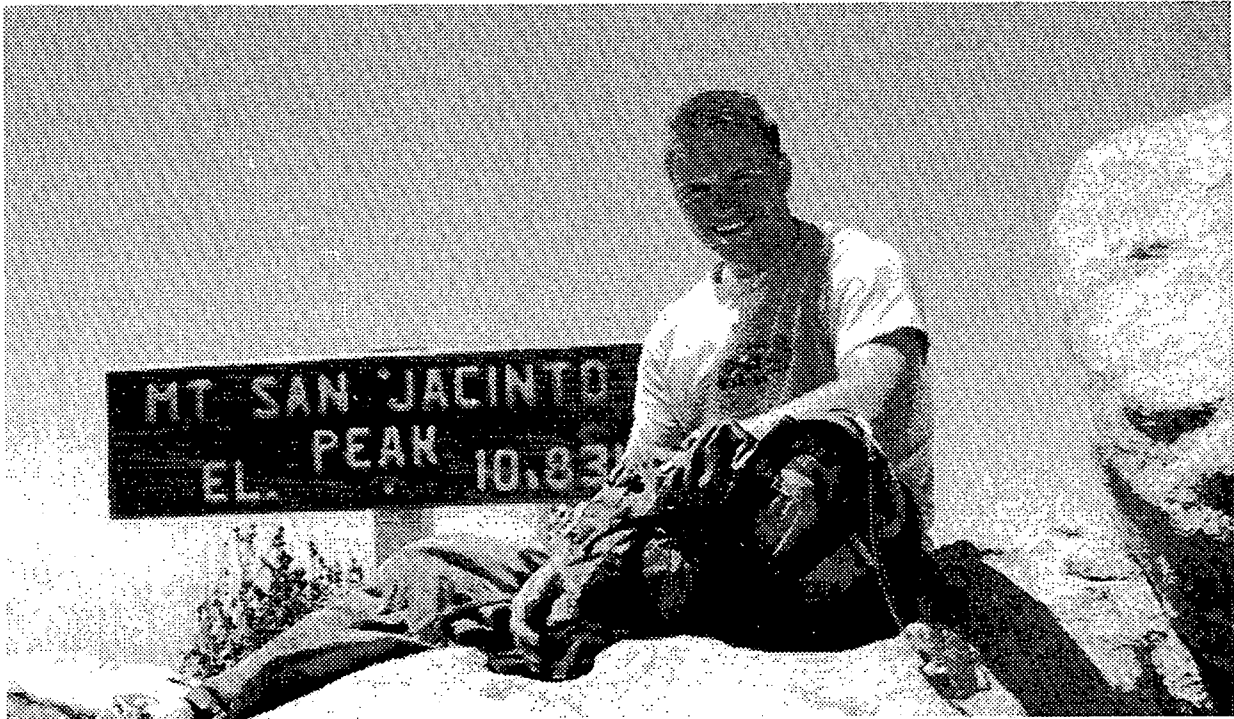
The city is proud to dedicate this year's Annual Report to Bruce for his many years of productive, meaningful, and caring service to the community of South Burlington.



## REMEMBERING A LOCAL HERO...

Almost one year later and the hurt is as fresh as though it happened yesterday. The memory of Mark Evnin, soldier and instructor, is vivid and continues to make an impact on our community. The winter has come and is hopefully on the wane. The rains of April, the greening of the blades of grass, and the warming sun will bring us full circle to the moment in history--April 3--when Mark was taken from us. Mark was a South Burlington High School class of 2000 graduate and a scout sniper in the U.S. Marine Corps. He was one of the first killed in the assault on Baghdad. While at SBHS he was a student, friend, mentor and leader. His humor, his wonderful smile, and compassion for others were evident to all. He played lacrosse, football and, in his last year, joined the cross-country ski team. His work in the Imaging Lab as one of the original teaching assistants made positive inroads in the lives of many young people.

Mark was a team player who encouraged others. His dedication to his country and family, his humor and kindness and his love for America will keep his name alive forever in our hearts. The spirit in which he lived and died will be a hallmark for all of us who often take for granted the wonderful opportunities afforded to us by the sacrifice of so many fallen heroes. Mark died on the front lines last year doing what he wanted to do--making the world a better place for us all. He never saw himself as a hero. For him it was, quite simply, the right thing to do. Mark, our entire community mourns for you...



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**CITY OF SOUTH BURLINGTON  
ELECTED OFFICIALS**

			<u>TERM</u>	<u>EXPIRE</u>
	<u>City Council</u>			
James Condos, Chair	23 Victoria Dr.	863-4654	3 year	2004
Terrance Sheahan	24 Knoll Cir.	864-6447	3 year	2005
Christopher Smith	4 Oak Creek Dr.	864-3723	2 year	2005
Stephen Magowan	149 Holbrook Rd.	660-2017	3 year	2006
Daniel O'Rourke	24 Deerfield Dr.	860-3615	2 year	2004
	<u>City Clerk</u>			
Donna Kinville	11 So. Henry Ct.	862-5238	3 year	2005
	<u>School Directors</u>			
Kerry Incavo	55 Butler Dr.	658-2988	3 year	2005
Theodore Manazir	9 Berkley St.	862-2258	3 year	2004
Richard Cassidy	5 Lyons Ave. Ext.	864-8144	2 year	2005
Kathryn Boucher	20 Knoll Cir.	863-2588	3 year	2006
Leslie Williams	1630 Dorset St.	658-0163	2 year	2004
	<u>Champlain Water District Commissioner</u>			
Peter Jacob	79 Suburban Sq.	862-8718	3 year	2005
	<u>City Representatives</u>			
Albert Audette	62 Airport Pkwy.	862-4236	District 7-10	
Frank Mazur	Bartlett Bay Rd.	658-3975	District 7-8	
Ann Pugh	67 Bayberry Ln.	863-6705	District 7-9	
Helen Head	65 East Terrace	862-2267	District 7-7	
	<u>Chittenden County State Senators</u>			
James Condos	23 Victoria Dr., So. Burlington	05403	863-4654	
James Leddy	14 Elsom Pkwy., So. Burlington,	05403	863-6613	
Virginia Lyons	241 White Birch Ln., Williston,	05495	863-6129	
Hinda Miller	84 DeForest Heights, Burlington	05401	660-4880	
Janet Munt	85 South St., So. Burlington,	05403	862-9342	
Diane Snelling	304 Piette Rd., Hinesburg,	05461	482-4382	
	<u>Congress Representative</u>			
Bernard Sanders	2135 Rayburn HOB, Washington, DC	20515		
	<u>Congress Senators</u>			
James Jeffords	728 Hart Building, Washington, DC	20510		
Patrick Leahy	433 Russell Senate Building, Washington, DC	20510-4503		
	<u>Justice of the Peace</u>			
Frederick G. Blais	86 Suburban Sq.	660-2004		
Joan Britt	3 Adams Ct.	863-9176		
William Burgess	58 Simpson Ct.	658-0214		
Richard Cassidy	5 Lyons Ave.	864-8144		
William Cimonetti	1393 Spear St.	863-4905		
John B. Dinklage	16 Mayfair St.	658-2172		
Michael Flaherty	159 Economou Farm Rd.	864-5251		
Mary Barbara Maher	660 Hinesburg Rd.	862-2840		
Frank Mazur	52 Bartlett Bay Rd.	658-3975		
Margaret Picard	33 Peterson Terr.	864-7396		
Ann Pugh	67 Bayberry Ln.	863-6705		
John W. Rock	20 Cinda St.	658-2359		
Bernhardt L. Smyle	49 Clover St.	862-7673		
Peter Taylor	4 Mayfair St.	862-9455		

## **CITY COUNCIL APPOINTMENTS**

	<u>City Manager</u>	
Charles Hafter	44 Barrett St.	860-7287

	<u>City Treasurer</u>	
Donna Kinville	11 So. Henry Ct.	862-5238

	<u>Planning Commission</u>			
David Boyle	69 Joy Dr., A-6	864-4737	4 year	2007
Marcel Beaudin	102 South Beach Rd.	658-4023	3 year	2005
Tim Duff	9 Brownell Way	658-1866	3 year	2004
Lynn Fife	333 Van Sicklin Rd.	658-0743	3 year	2004
Amy Graves	1654 Swamp Rd., Fairfield		3 year	2006
Randall Kay	28 Old Cross Rd.	658-1866	4 year	2007
John Zwick	911 Dorset St., #21	865-2717	3 year	2006

	<u>Zoning Administrative Officer</u>	
Raymond Belair	575 Dorset St.	846-4106

	<u>Development Review Board</u>			
Mark Boucher	20 Knoll Cir.	863-2588	3 year	2006
Chuck Bolton	5 Prouty Parkway	865-4478	3 year	2006
John Dinklage	16 Mayfair St.	658-2172	4 year	2007
Roger Farley	1416 Hinesburg Rd.	864-4487	4 year	2005
Larry Kupferman	47 Central Ave.	863-6299	3 year	2005
Gayle Quimby	64 Barrett St.	864-8553	3 year	2005
Michele Kupersmith	23 Brewer Pkwy.	863-1814	3 year	2005

	<u>City Center Design Review Committee</u>			
Judy Barron	55 Tabor Pl.	859-1570	3 year	2005
Mary Benoit	62 Bayberry Ln.	864-0431	3 year	2005
Frank Clark	1 Moss Glen Ln.	863-9064	2 year	2005
Michael O'Grady	31 Dubois Dr.	658-5559	3 year	2006
Stacie Sears	69 Joy Dr., G3		3 year	2006

	<u>Metropolitan Planning Organization</u>	
James Condos	23 Victoria Dr.	863-4654
Dan O'Rourke (alternate)	24 Deerfield Dr.	860-3615

	<u>Regional Planning Organization</u>	
Terrance Sheahan	24 Knoll Cir.	864-6447
Chris Smith (alternate)	4 Oak Creek Dr.	864-3723

	<u>Chittenden County Transportation Authority (CCTA)</u>			
Charles Hafter	44 Barrett St	860-7287	2 year	2004
William Wessel	70 Highland Terr.	862-7125	2 year	2004

	<u>Burlington Airport Commission</u>	
Michael Flaherty	99 Suburban Sq.	864-5251

Recreation Committee

John "Jay" DeLucco	25 Butler Dr.	863-4296	3 year	2004
Laura DeMaroney	1520 Dorset St.	863-3234	3 year	2005
Joseph Hameline	3 Quail Run	863-7831	3 year	2005
Betsy Jackson	51 Butler Dr.	863-2866	3 year	2006
Ernie Lemay	1379 Airport Dr.	863-2265	3 year	2004
Ken Mahl	M-10 Stonehedge Dr.	865-0687	3 year	2005
Elizabeth Robitaille	12 Hopkins St.	658-6695	3 year	2004

Leisure Arts

Joan Aguirre	14 Chelsea Cir.	862-5189	3 year	2005
Lois Nial	39 Butler Dr.	658-1628	3 year	2004
Rosemary Perkett	501 Brand Farm Dr.	658-1850	3 year	2005
Ethel Schuele	33 Clover St.	863-5980	3 year	2006

Library Board of Trustees

Diana Carris			3 year	2006
Charles Jones	13 Pheasant Way	658-4598	3 year	2005
Chris McCandless	1410 Hinesburg Rd.	862-8665	3 year	2004
Margaret "Peg" Picard	33 Peterson Terr.	864-7396	3 year	2004
Ron Savitt	3 Bluestar Ln.	658-2677	3 year	2004
Paul Simpson	8 Harbor View Rd.	652-6021	3 year	2004

Red Rocks

Larry Kupferman	47 Central Ave.	863-6299	3 year	2004
Jed Lowy	4 Shaw Ave.		3 year	2005
Ethel Schuele	33 Clover St.	863-5980	3 year	2005
Lisa Yankowski	35 Central Ave.	862-6081	3 year	2004

Recreation Path Committee

Louis Bresee	21 Cranwell Ave.	658-0597	3 year	2004
Bill Cimonetti	1393 Spear St.	863-4905	2 year	2005
Barry Carris	596 Gold Course Rd.	863-4295	3 year	2004
Edward Darling	26 Barrett St.	863-4139	3 year	2006
Leonard Gluck	8 Adirondack St.	865-2582	3 year	2004
David Jacobowitz	9 Andrews Ave.	658-6536	3 year	2005
Lori Valburn	911 Dorset St., #21	865-2717	3 year	2005

Chittenden Solid Waste District

Paul Stabler	1 Woodbine St.	862-9283	2 year	2005
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Winooski Valley Park District

Chris Cavin	69 Brewer Pkwy.	658-1520	3 year	2005
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Natural Resource Committee

Peter Jones	8 Sebring Rd.		3 year	2006
Lani Ravin	M-14 Stonehedge	862-5989	3 year	2004
William Schuele	33 Clover St.	863-5980	3 year	2006
Christopher Shaw	57 Moss Ln.	864-1515	3 year	2006
Elaine O'Grady	31 Dubois Dr.,	658-5559		

Chittenden Regional Correctional Facility Liaison Committee

Tim Barritt	71 Meadow Rd.	862-1336	3 year	2005
Maurice Cloutier	11 Lindenwood Dr.	862-8947	3 year	2005
Clarence Meunier	70 SouthCrest Dr., Burl.	864-6009	3 year	2006
Daryl Meunier	28 Pinnacle Dr.	864-0793	3 year	2004
Susan Wheeler	462 So. Willard St., Burl.	864-6776	3 year	2006

City Charter Committee

David Austin	48 Park Rd.	660-8832	3 year	2005
William Cimonetti	1393 Spear St.	863-4905	3 year	2005
Michael Flaherty	99 Suburban Sq.	864-5251	3 year	2006
Dale Kleppinger	10 Iris Ln.	863-9506	3 year	2004
Peter Taylor	4 Mayfair St.	862-9455	3 year	2006

Cemetery Committee

William J. Szymanski	4017 Williston Rd.	862-9880
Albert C. Audette	62 Airport Pkwy.	862-4236

**CITY CLERK APPOINTMENTS**

Laura Reinders	Deputy City Clerk
Eileen Morse	Assistant to the City Clerk

**CITY MANAGER APPOINTMENTS**

Denis Gravelin	Assistant City Manager
Lealand Graham	Police Chief
Douglas Brent	Fire Chief
Bruce Hoar	Superintendent of Public Works
George Dow	Superintendent of Water Pollution Control
Juli Beth Hoover	Director, Planning & Zoning
Thomas Hubbard	Recreation Director
Louise Murphy	Director, Community Library
William Szymanski	City Engineer

**SEXTONS AT CITY CEMETERIES**

Eldridge Cemetery	W. Szymanski/A. Audette
Shelburne Road Cemetery	W. Szymanski/A. Audette
Resurrection Park	Donald McKenzie
Anavath Gerim	Louis Lisman
Hebrew Holy Society	

**FIRE DISTRICT #1—QUEEN CITY PARK**

Wesley Eldred	114 Central Avenue	658-7724
Elizabeth Fishkoff		
Kimberley Killian		
Jed Lowy	4 Shaw Avenue	864-3583
Barbara Pawluk	62 Central Avenue	862-1567

**FIRE DISTRICT #2—MAYFAIR PARK**

Moderator	John Dinklage	6/04	*	dinklag@attglobal.net
Clerk	Bill Rogers	6/04	*	lizbill.rogers@verizon.net
Treasurer	Rick Hubbard	6/04		rick@rickhubbard.org
Engineer	Ted Lubicich	6/04		lubicic@attglobal.net

\*additional voting member on Prudential Committee for one year

Paula Blanchette, Chair, Welcoming Committee 660-9818

**Prudential Committee:**

Susan Fitzpatrick, Chair	6/06	Sfitz222@aol.com
Max Miller	6/05	embiker@aol.com
Gwen Carmolli	6/04	gcarmolli@aol.com



## OFFICE OF THE CITY CLERK

I would like to take this opportunity to thank Laura, Eileen, Harriet and Janice for their hard work and dedication during the past year. It was once again a very hectic year with the refinancing boon and new developments springing up all around the city. Because of their hard work, South Burlington's land records are second to none. The city clerk's office oversaw three elections this past year and sent out over 1,100 absentee ballots for the November election alone! We are always looking at ways that technology can make accessing the various records in the clerk's office easier and also make our office more efficient. We are currently placing the vital records index on computer and, if the legislature passes the necessary bills, we will look into implementing a computerized land record system. Once again, we were delighted to be participants of National Night Out parade and we loved the opportunity to talk to those who stopped by to see our booth. Look for us again next year.

In an effort to be more accessible to the public, the clerk's office is open on Wednesday evenings until 5:30. Please drop in to see us and let us help you register your pet, get your birth or marriage certificate, renew your motor vehicle registration or just to say hello.

### Vital Statistics

During the period from July 1, 2002 to June 30, 2003, there were 174 births, 121 deaths, 115 marriages and 22 civil unions recorded in the City Clerk's Office.

Recording fees deposited to general fund:		321,188
Marriage Licenses:		
111 licenses issued @ \$23	2,553	
Paid to state treasurer	<u>1,665</u>	
Transferred to general fund		888
Civil Union Licenses:		
22 licenses issued @ \$23	506	
Paid to state treasurer	<u>330</u>	
Transferred to general fund		176
Animal Licenses:		
710 dogs		
122 cats		
Deposited to general fund		6,283
Dog Control Kennel Fees deposited to general fund		1,002
Motor Vehicle Renewals deposited to general fund		6,441
Green Mountain Passport deposited to general fund		116
Beverage Licenses deposited to general fund		6,900
1 <sup>st</sup> , 2 <sup>nd</sup> class, tobacco licenses		
Fish and Game Licenses:		
Total licenses sold	2,861	
Paid to State Wildlife Dept	<u>2,598</u>	
Transferred to general fund		263

Respectfully submitted,  
Donna Kinville, City Clerk/Treasurer

**OFFICIAL BALLOT**  
**ANNUAL CITY AND SCHOOL MEETING**  
**MAY 20, 2003**

**ARTICLE 1**

For City Council  
For 3 Years (vote for not more than ONE)  
STEPHEN MAGOWAN 835 votes

For City Council  
For 2 Years (vote for not more than ONE)  
CHRISTOPHER SMITH 836 votes

For School Director  
For 3 Years (vote for not more than ONE)  
RICHARD CASSIDY 824 votes

For School Director  
For 2 Years (vote for not more than ONE)  
Kathryn Boucher 821 votes

**ARTICLE 2**

School Improvement Bond 673 votes YES  
377 votes NO

Water System Bond 751 votes YES  
290 votes NO

## BOARD OF CIVIL AUTHORITY

The South Burlington Board of Civil Authority is responsible for hearing appeals of the city tax appraisals and, together with the City Clerk's office, is responsible for federal, state and local elections. The members of the BCA also serve as the South Burlington Board of Abatement.

From January 1, 2003 to December 31, 2003 the Board held six meetings and conducted one city election in May.

The Board received one appeal of the city property appraisals, conducted hearings on the appeal and performed a site review of the property.

In 2004 the Board is looking forward to conducting four elections:

Presidential primary	March 2, 2004
City election	May 18, 2004
State primary	September 14, 2004
Presidential election	November 2, 2004

As the city Board of Abatement four appeals were considered during five meetings.

The Board was saddened by the passing of Mr. David Ladd, longtime and very involved member of the South Burlington Board of Civil Authority.

In February of this year four very active and longtime BCA members retired: Fred Blais, William Cimonetti, Frank Mazur, and Bernhardt Smyle. We thank them for their many years of service to the BCA and the City of South Burlington.

Members: Albert "Sonny" Audette, Joan Britt, William Burgess, Richard Cassidy, Jim Condos, Joseph Cousino, John Dinklage, Michael Flaherty, Kerry Incavo, Donna Kinville, Steve Magowan, Mary-Barbara Maher, Mary Mazur, Pat Nowak, Dan O'Rourke, Margaret Picard, Ann Pugh, John Rock, Terry Sheahan, Chris Smith, Peter Taylor

Respectfully submitted,  
Peter F. Taylor, Chair

## CITY OF SOUTH BURLINGTON

### STATEMENT OF TAXES RAISED

July 1, 2002 - June 30, 2003

Property taxes levied for the year ended June 30, 2003, were accounted for as follows:

Grand List Value @ 1%	\$	13,624,400	
City Tax Rate 2002/2003		<u>0.568</u>	\$ 7,738,659
Grand List Value @ 1%		13,629,900	
School Tax Rate 2002/2003		<u>2.114</u>	28,813,609
Total Taxes Assessed			<u>36,552,268</u>
Rounding Difference			-
Total Taxes Billed			<u>36,552,268</u>
Adjustments			82,205
Adjusted Taxes Billed:	\$		<u><u>36,634,473</u></u>
Total Taxes and Interest Collected	\$	36,685,754	
Less Del. Taxes & Int. Collected		<u>(176,739)</u>	
Current Taxes Collected		36,509,015	
Current Taxes Delinquent		128,606	
Adjustment/Abatements		<u>(3,148)</u>	
Total Taxes Accounted For:	\$	<u><u>36,634,473</u></u>	

## CITY COUNCIL

The City Council has worked hard and the 2003 accomplishments for South Burlington are many. Steve Magowan and Chris Smith were re-elected to the City Council in May, joining Dan O'Rourke, Terry Sheahan (Vice Chair) and me. The entire City Council thanks you for the support shown us throughout the year as we continue to strive to make South Burlington a great place to live and work.

Post 9/11 has brought a new level of concern to all and your City Council has worked diligently to insure that our public safety units have the tools to provide security and peace of mind. We continue to work closely with the City of Burlington and the Burlington International Airport in this regard. We have received, and will continue to apply for, federal Homeland Security grants for equipment upgrades.

We have installed new emergency electric generators at City Hall to strengthen our City's response units to any incident that interrupts the flow of electricity. Thanks to your support in November 2002, we have completed the Emergency Operations Center at our Public Works building and now are moving forward with a new citywide state-of-the-art communications system that will link Police, Fire, and Public Works in an efficient and controlled manner. In addition, we have upgraded fire department equipment including the addition of new thermal imaging cameras.

The City continues to review our infrastructure needs--new Police Station, City Hall, and Community Center. Our citizens passed a bond to improve our drinking water system and capacity. We are moving towards an upgrade of our Airport Parkway Wastewater plant to improve the quality of our discharge and add needed capacity. The City also began the review of Emergency Medical Services with a serious look at initiating our own ambulance service in the near future.

South Burlington's Planning & Zoning Department completed a two year public review, rewrite and update of the City's Land Development Regulations. South Burlington strives to be proactive and allow for responsible growth and economic development that meets the City's Master Plan. We also completed a review and rewrite of the City's sign regulations.

South Burlington won an award for our commitment to open space with our recently approved Open Space Strategy. We have committed to work with the South Burlington Community Land Trust, the Vermont Land Trust, and landowners to protect and preserve those areas identified.

South Burlington is considered the municipal leader in planning to deal with the very complicated issue of stormwater. We were instrumental in bringing together the other major Chittenden County Cities and towns as well as UVM and FAHC to develop an education component and deal with this issue on a region wide basis. We have worked diligently with both Senators Leahy and Jeffords; and through their help have received

several million dollars of federal money to help us. In addition, we are looking at implementing a stormwater utility to provide the necessary expertise and funding to monitor, upgrade, and improve our ability to deal with stormwater and to improve the quality of our rivers, streams and Lake Champlain.

Transportation is a major area for South Burlington. Because of our geographic position surrounding Burlington and the impacts of two US Highways (2 & 7) and I-89/189, we experience more pass-through traffic than any other community in Vermont. Fall of 2003 saw the start of the upgrade to Shelburne Road between South Burlington and the village of Shelburne. In the coming year we should see the beginning of the upgrade of Kennedy Drive and replacement of the Lime Kiln Bridge. All three of these projects will have a positive impact on the City, the region, and the state. We will continue to budget for neighborhood traffic calming measures as these have proven to be successful.

All in all, I am pleased that the City is in great financial shape and that we are proactive in looking to the future. The City Council always strives to balance our overall needs and looks for ways to improve the quality of life for all South Burlington residents.

Jim Condos  
Council Chair

## CITY MANAGER

I am pleased to have the opportunity to present our residents with another edition of my annual report. This is the 15<sup>th</sup> time I have been able to let you know of the accomplishments and challenges we have faced over the last year in your City government. As South Burlington continues to grow and mature as a City, new opportunities and needs present themselves. Much time was spent this last year in implementing strategies to meet these needs and to plan for the services our residents will require in the future.

It is rewarding that several long-standing infrastructure projects moved forward towards actual implementation. Work was started on the Shelburne Road widening project after years of planning, design and legal delays. By 2005, the new pedestrian friendly and transit friendly road will be in full service. Construction work is now scheduled to begin in late 2004 on both the Lime Kiln Bridge and Kennedy Drive widening. Final designs are complete and only property acquisition remains before the projects are let to bid.

Several new buildings are being studied to meet the needs of a growing community. Last year saw completion of feasibility studies for a new community center/aquatic center and for a new police services headquarters. The City also completed scoping work on the expansion of the Airport Parkway wastewater treatment plant. Final design will get underway shortly. Other infrastructure improvements expected in 2004 include the construction of an additional 30 feet on the Dorset Street water tank and new connector lines to improve water pressure in the southeast quadrant. Finally, the Chittenden Solid Waste District opened the environmental depot on Airport Parkway as an adaptive reuse of the former bio-solids facility. Residents can now dispose of household hazardous waste conveniently and for free. In addition, a large affordable housing project of 160 rental units opened, and was immediately fully leased, at O'Dell Parkway.

The City also focused on improving services to meet the needs of residents. The Fire Department has studied the benefits of beginning a city operated emergency services agency to provide ambulance and emergency medical treatment. This will be a major improvement of service at minimal cost and will be pursued by City Council in 2004. New emergency generators were installed at the City Hall/Police Department and at the Airport Parkway plant. There was also an upgrade to rescue equipment in the Fire Department as well as new items such as the thermal imaging cameras. The Emergency Operations Center was completed at the Public Works Yard and a new communications system for Police/Fire and Public Works will soon be put out to bid. The City is well prepared in the event that homeland security services are ever needed.

Administratively, many regulations were updated last year, including land development regulations, sign ordinance, water use regulations and a comprehensive cross-connections ordinance adopted. That the City was able to accomplish all the above and have a budget in compliance with the city charter criteria was a tribute to our great

department heads and all city employees. The tax increase of 2.1% was less than inflation, as it has been for numerous years. The increasingly outrageous cost of health insurance for our employees will continue to put a strain on our budget and our ability to improve necessary and essential services.

Two good friends of the City said good-bye last year. Bruce O'Neill retired as Recreation Director after more than 30 years of service. Bruce is missed around City Hall. Good luck to Bruce and Darlene in Florida! And tragically, George Sporzynski, a member of our Recreation Path Committee, passed away unexpectedly. Without George's enthusiasm and vision there may never have been the rec path we cherish and love in South Burlington.

I would like to conclude by thanking the City Council for their help and support this past year. Also, a big thanks to Denis Gravelin, Assistant City Manager for all he does each day to help me and all of our residents. I live in a great community and am very fortunate to have a job where I get to serve the public in such a fine City.

Charles Hafter  
City Manager



## ZONING ADMINISTRATIVE OFFICER'S REPORT

	<u>PERMITS</u>	<u>CONSTRUCTION COST</u>
107	Residential (122 units)	\$17,046,924
251	Residential additions & alterations	\$ 4,146,070
3	Residential garages	\$ 65,484
7	Commercial buildings	\$ 4,982,059
71	Commercial additions & alteration	\$ 5,834,524
58	Other	\$ 330,485
<u>8</u>	<u>Non-taxable</u>	<u>\$11,262,900</u>
505	Total	\$43,668,446

### PREVIOUS YEAR COMPARISON

	<u>PERMITS</u>	<u>CONSTRUCTION COST</u>
78	Residential (366 units)	\$27,311,400
225	Residential additions & alterations	\$ 2,484,144
2	Residential garages	\$ 14,500
10	Commercial buildings	\$10,635,000
93	Commercial additions & alterations	\$ 7,206,750
<u>43</u>	<u>Other</u>	<u>\$ 5,265,759</u>
451	Total	\$52,917,553

New residential construction continues to be strong and accounts for 52% (same as last year) of the total construction value during the past year excluding the non-taxable amount. The majority of residential construction is taking place at Dorset Farms, White Rock Estates, Vermont National Country Club, and Stone House Village. Demand for new housing in Chittenden County continues to be high as evidenced by the fact that there are currently almost 1,200 residential units approved and not under construction or under review in the City.

New commercial construction decreased to 15% of total volume as compared to 20% for the previous year. Commercial construction this year included: two (2) office buildings, an auto parts store, a convenience store, a tennis clubhouse, and some self-storage buildings.

Each year we remind residents of the need to obtain a zoning permit when making repairs or renovations which exceed \$5,000. If you have any questions about whether your project requires a permit please call the office. Residents can obtain a wealth of information from the City's website: [www.sburl.com](http://www.sburl.com) including forms, regulations, and Development Review Board agendas.

Respectfully submitted,

Raymond J. Belair, Administrative Officer

## **PLANNING COMMISSION**

This was a year of transition for the South Burlington Planning Commission, as our membership increased from five to seven and we said farewell to Bill Burgess, our long-time Chairman. We thank Bill again for his many years of leadership and service, and wish him all the best.

In 2003, the Planning Commission worked on several issues that had been put on hold while the zoning update was completed in 2002. The Commission worked again with consultants from Buckhurst Fish Jacquemart on comprehensive updates to the Traffic Overlay District, which governs the intensity of traffic-generating uses on the City's major roads. The Commission also is sponsoring a top-to-bottom study of Spear Street to improve traffic flow, safety and recreation access throughout this essential travel corridor.

Also in 2003, the Commission began an ambitious study of the Southeast Quadrant's natural communities with Arrowwood Environmental. This inventory of wildlife, plants, wetlands, and habitats in the Southeast Quadrant will be an important basis for looking at the Southeast Quadrant's buildout, zoning, and overall planning in 2004.

The Planning Commission's members are Vice-Chairman Randall Kay, Lynn Fife, Timothy Duff, John Zwick, Amy Graves, and David Boyle. Staffing is provided by Juli Beth Hoover, Director of Planning & Zoning, and Brian Robertson, Associate Planner.

The Planning Commission meets on the second and fourth Tuesdays of each month at 7:30 PM in the City Hall conference room. The public is always welcome and encouraged to attend.

Respectfully submitted,

Marcel Beaudin, Chairman

## DEVELOPMENT REVIEW BOARD

South Burlington's seven-member Development Review Board (DRB) continued its service as the review board for new development projects in the City. The DRB is a quasi-judicial board that deals with site plan reviews, subdivision requests, conditional use and variance requests, and some other administrative matters.

A large amount of residential and commercial development continues in South Burlington keeping the staff and Board very busy. Several extra meetings were added this year to expedite the process. The Board's members and staff worked extremely hard to ensure that the process is efficient and also provides for public information and involvement. The Board and the development community continue to be very well served by the competent and dedicated City Planning and Zoning Staff.

The Board members are: John Dinklage, Mark Boucher, Roger Farley, Larry Kupferman, Gayle Quimby, Chuck Bolton and Michele Kupersmith who replaced Jim Cameron whose 2+ years of service to the Board is greatly appreciated. The Board thanks Ray Belair, Administrative Officer, Brian Robertson, Associate Planner, and Betsy McDonough, Secretary for their exceptional assistance to the Board.

The DRB meets on the first and third Tuesdays of the month at 7:30 PM in the City Hall Conference Room. All DRB meetings are open to the public, and all are welcome to attend. The DRB agenda and tentative schedule for future meetings are posted on the South Burlington web site ([www.sburl.com](http://www.sburl.com)). The DRB Agenda is updated on the web the Friday before a Tuesday meeting. Other updates, such as the DRB tentative schedule, are updated as new information is received. The agenda is posted at City Hall and at other places in the city.

Respectfully submitted,

John Dinklage, Chairman

## NATURAL RESOURCES COMMITTEE

The Natural Resources Committee (SBNRC) is an advisory committee of seven citizens appointed by the City Council. The SBNRC advises the Planning Commission and Development Review Board on applications for development affecting the City's Conservation and Open Space zoning district, and works on special projects related to the protection and enhancement of the City's natural resources. In 2003, the SBNRC worked on the following issues:

- 1) Reviewed nine development applications, each of which encroached on wetlands and/or their buffers (reviewing such applications consumes the vast majority of the SBNRC's time). In most of these situations, the SBNRC reluctantly supported the encroachments. The SBNRC is keenly aware of the challenge to protect the city's natural resources while taking into account existing development and future needs. In some cases, planning for development in already developed areas with existing infrastructure makes sense. In other cases, the goal to preserve a landscape that still has many natural functions (e.g., water capacity, natural filtration of storm water, wildlife habitat and corridors, natural vegetation and more) has failed. Cumulatively, small seemingly inconsequential encroachments add up to a significantly altered land use pattern. Many natural landscapes and ecosystems in the City have been eliminated and may never return. Long term conservation of the few open areas that remain in the City will not work under a system in which the development of small pockets of habitats are reviewed and ultimately developed.
- 2) The SBNRC fully supported the City's new Integrated Pesticide Management policy. This policy, based on the principles of the SBNRC's draft proposal for a pesticide ordinance (drafted in 2000) as well as with help from the Voice for Potash Brook, has been adopted as part of the city's best management practices and stormwater policy. This codifies the City's de facto existing policy of using as little pesticides and herbicides as necessary.
- 3) Contributed \$500 to the Voice for Potash Brook for their Safe Lawn Campaign, an important community outreach and educational project.
- 4) Continued to support UVM's Conservation Biology class (co-taught by Drs. Ellen Marsden and Allan Strong), in which college students made recommendations to the City regarding conservation of biodiversity, based on current conservation principles.
- 5) Peter Jones wrote two articles for the Other Paper that discuss the SBNRC's goals and work towards conserving natural resources in the city.
- 6) Supported the South Burlington Land Trust (SBLT), which became a registered not-for-profit organization in 2003. SBLT organized several well-attended activities that highlighted the need to conserve natural resources in South Burlington, mostly in the SEQ. The SBNRC, while not directly participating, supports the SBLT efforts and sees them as complementary to the protection of the City's natural resources.
- 7) Participated in Green-Up Day, the statewide litter collecting initiative. Responsibilities varied from advertising the event to organizing community groups to help clean up to actually collecting garbage from public places in South Burlington.
- 8) Discussed the concept of vernal pools and how they ought to be identified and conserved in the City.
- 9) Helped draft changes for the SBNRC Charter with city staff.

10) Attended several meetings, including Planning Commission, Development Review Board, the South Burlington Land Trust, the Vermont Smart Growth Collaborative and the 10% Challenge.

In 2004, the SBNRC hopes to continue working on its normal responsibilities and previous initiatives, while developing new areas of interest, including:

1) Working further to reduce pesticide and herbicide use by helping with the passage of state-sponsored enabling legislation.

2) Participating in mapping wildlife and other natural resources in the SEQ; to that end we would like to sponsor interested individuals in the Keeping Track program, which provides participants with rigorous training in animal tracking. We plan to continue to assist Arrowood Environmental, a consulting firm that is presently inventorying the natural resources on several properties in the SEQ.

3) Providing information and guidance for the UVM Conservation Biology class that is planning another, more focused case study of South Burlington for the Spring 2004 semester.

4) Continuing to participate in the multi-town approach to conservation of open spaces in Chittenden County with Shelburne and Williston under the auspices of the Vermont Smart Growth Collaborative.

5) Holding joint meetings with the Planning Commission, and possibly the South Burlington Land Trust, to provide assistance in the drafting of the new zoning regulations for the SEQ.

The SBNRC would like to thank City staff for their help on all of the projects we worked on this year. This year Elaine O'Grady joined the SBNRC while Eileen Brady-Whitney and Lori Lustberg resigned. We thank them for their service and are now looking for two volunteers who are enthusiastic and concerned about South Burlington's natural resources to join us for next year.

Lani Ravin,  
Chair, SBNRC

## **RECREATION DEPARTMENT**

This has been a year of transition here at the Recreation Department. Bruce O'Neill, former Recreation Director, retired on August 1<sup>st</sup> after 31 years with the city and 44 years as a professional in the field. A community celebration was held in July to honor Bruce's dedication and many accomplishments. Bruce has left a tremendous legacy with the department and the community and we certainly wish him all the best.

Tom Hubbard was appointed to the position of Recreation Director, after serving as the Assistant Director for 23 years. Todd Goodwin was promoted to Assistant Director for the department, after serving as Program Supervisor for 5 years, and having been involved with the department for over 20 years. Geoff Burghardt, from Watertown, NY was hired as the new Program Supervisor in October, and Darla Champine remains as the department secretary, having served in that capacity for 23 years.

The department continues to work with various committees consisting of members appointed by the City Council including the Recreation Committee, Leisure Arts Committee, Red Rocks Park Committee, Community Center Study Committee and the Recreation Path Committee. Tom Hubbard also represents the city on various boards including the Cairns Arena Board of Directors, South Burlington Youth Baseball Board, the New Directions Coalition, and the Community Chorus Board of Directors.

A major effort in the area of programming this year was focused on expanding family activities and special events, which were all very well attended. In the area of facilities, a new playground has been purchased for Szymanski Park, and the city obtained a Recreational Facilities Grant from the state to enhance the components purchased, as well as the surfacing required for the area. The Recreation Department schedules the use of facilities and continues to work with the Parks Division of the Public Works Department which maintains the parks facilities and areas. The department worked with several members of the City Council, local residents, and a representative from the area health clubs to discuss alternatives to the original proposal for a community center at Dorset Park.

We continue to enjoy a special partnership with the School District for the use of indoor facilities, as well as the outdoor grounds. We express our sincere appreciation to the City Manager, City Council, and various city departments for their continued support, and we thank our many volunteers, committee members, part-time and full-time staff who assist, support, and represent us throughout the year.

We look forward to continuing the mission, and developing the vision of the Recreation Department, and appreciate the spirit of support for recreation in our community!

Respectfully submitted,

Thomas H. Hubbard  
Recreation Director

## RECREATION PATH COMMITTEE

The Recreation Path Committee has remained very active and involved in reviewing development projects and making recommendations to the DRB. The committee also meets quarterly with Bruce Hoar, Public Works Director, to discuss projects of mutual interest and to coordinate efforts, such as the new and restored crossing signals at two intersections on Dorset Street. The committee also met with several city residents and developers at various times to discuss plans and concerns regarding the recreation path.

Some of the projects accomplished this year include the center striping of areas along the path which have blind curves, improved signage along the path, the completion of Phase III landscaping with the planting of trees along Spear Street, the placement of bollards in the area of Ridgewood Estates along Swift Street, and the continuation of pedestrian trail upgrades which included the installation of new bridges along Potash Brook with the assistance of a VT Youth Conservation Corps grant this past summer. The Recreation Path Committee is currently working on updating changes to the Official City Map pertaining to recreation path and pedestrian trail connections.

The committee worked with the City to plan an appropriate tribute to a long-time member and friend, George Sporzynski. A special ceremony was held on June 21 in his honor, and the bridge along Phase III of the path was dedicated in memory of George, commemorating his many years of service to the community. A bicycle ride was coordinated from all parts of the City which connected to the bridge, and the ride continued to sections of Burlington, Colchester, and South Hero. A bench in memory of George has been purchased and will be placed along the path, through a fundraising effort coordinated by Local Motion and the generosity of individual contributors.

Special recognition was also given to Lenore Budd, who resigned from the committee this year, after 15 years of dedicated service. Lenore was part of the original bike path committee that proposed the recreation path concept in our community. Lenore was nominated by the committee for the VT "Friend of Recreation" award presented annually by the VT Recreation & Park Association. The committee also recognized the efforts of retiring Recreation Director, Bruce O'Neill, and actively took part in his retirement celebration. Denise Vignoe was also thanked for her involvement with the committee over the past year.

This fall, the committee welcomed Bill Cimonetti and Lori Valburn as new members, and Tom Hubbard as the new City representative to the committee. The committee continues to meet the first Monday of every month at 7 pm in the upstairs conference room of the Municipal Office Building. All meetings are open to the public.

Respectfully submitted,

Lou Bresee, Chair  
David Jacobowitz, Vice Chair  
Barry Carris  
Bill Cimonetti

Tom Hubbard, Recreation Director  
Ed Darling, Secretary  
Len Gluck  
Lori Valburn

## COMMUNITY LIBRARY

The library celebrated its 30<sup>th</sup> year in service to the residents of South Burlington. Among the highpoints of the year were:

- a \$70,932 grant received from the Vermont Public Library Foundation/Freeman Foundation in January;
- expansion of Saturday hours;
- an increase in library programs including a Sunday Afternoon Winter Concert Series; monthly book deliveries to local retirement homes; a poetry series; four weekly storytimes and the addition of Evening Storytimes for fathers and children; and
- construction of a new Children's Room in April.

In addition to use of Freeman/VPL funds for the construction of the Children's Room, they were also used to improve the library with new built-in benches, new shelving with attractive oak end panels, an expanded large print book collection, and new adult and children's programs. The former Children's Room was renovated by the SBSD as a district conference and board meeting room and is available, upon request through the SBSD, for community meetings.

The Library Board of Trustees focused its attention on increasing public awareness of the library. The Board ensures that policies are current and address the changing nature of library offerings. They supported use of funds for library improvements and new programming and maintain a cooperative relationship with the school system and city government on the direction of and role the library plays in the community.

The library continued its long-standing compliance with the State's minimum standards for Vermont Public Libraries. The collection increased to 35,922 volumes, 847 video recordings, 2,096 books on tape, and 95 journal subscriptions. Periodical databases are available in the library and from home computers (with a password) making full text journal articles available in over 3,000 journals. The library has over 7,800 registered borrowers. Annual visits numbered 65,000, an average of 203 visits per day (not including SBHS students). Total annual circulation was 88,411, a 9.9% increase in circulation from the previous year. The library held 202 children's programs, 68 adult programs and 47 outreach programs to local daycares, schools and retirement homes. Library sponsored programs were attended by 7,244 people. There are 19 public access computers, two of which are located in the Adult Reading Room and are connected to Adelphia Power Link, courtesy of Adelphia Cable.

The Friends of the Library contributed over \$3,000 for special purchases to the library from the annual membership drive and earnings from quarterly book sales. Other additional funding came through grant awards from the Vermont Council on the Humanities for a Lifelong Learning lecture series, from the Vermont Arts Council for a Sunday afternoon Concert Series, and from the Paul Post Foundation for a children's book discussion.

The library is grateful to the many volunteers who contribute on average a total of 33 hours each week to assist with library services and help to make our library a better place for the community.

Respectfully submitted,  
Louise Murphy, Community Library Director



## **POLICE DEPARTMENT**

The department saw many milestones in the past year. One of those was our 50th anniversary as a Police Department. This was celebrated with the assistance of our new Police Foundation at a banquet to which all former employees were invited. In addition, all officers were issued a new commemorative badge designed by our officers, the likeness of which has been reproduced for the doors of our new police cruisers.

In July we installed a new computer information system which will give us a more accurate accounting of what goes on in this city. A Federal grant written by our department has provided all of our marked police cars with laptop computers that connect them to the Vermont motor vehicle department, the Vermont state police information system and the FBI. The beginning of the war in Iraq and the ongoing terrorist threats have meant an increased level of responsibility and workload for officers. At the same time three of our officers were on long-term sick or injured status.

Last January we added a second officer to our traffic safety unit. During this last year both of these officers were trained by the state and federal officials in truck enforcement. A grant from the Vermont Department of Motor Vehicles has provided four truck scales to assist us in dealing with the damage that overweight vehicles cause to our roads. The department also received through federal forfeiture 2 vehicles previously owned by drug dealers we had arrested. One of these vehicles is used as an unmarked undercover vehicle; the other one was converted and outfitted as a mobile command post. With the assistance of several homeland security grants we now have fully interoperable radio communications for this command post as well as for all our command staff vehicles.

Sgt. Michael Stowell graduated from the FBI National Academy in Quantico, Virginia, bringing to six the number of South Burlington Police managers that have been through this three-month intensive training program funded by the federal government. Lt. Todd Shepard served as President of the over 700 member Vermont Police Association this past year. Captain Bob Hawke, who has served since 1984 on Vermont Criminal Justice Training Council, received an award for his past 13 years as Chairman of the Council. Officer Jerry Eno received the coveted Giotti award from his classmates as the outstanding officer in the class at the Police Academy graduation in November.

With the help of a nationally recognized expert and local architects, we completed a space needs analysis for the Police Department. We are currently crammed into less than 4,000 square feet of space in our current facility. This study shows that in order to meet our needs now and for the next 20 years we need a building slightly over 28,000 square feet in space. It is truly amazing that our employees continue to provide us with outstanding service in spite of this critical shortfall. We trust the citizens of South Burlington to understand this need and will work with us in resolving this ongoing problem.

Respectfully submitted,

Lealand H. Graham, Chief of Police

## **FIRE DEPARTMENT**

Fiscal Year 2003 has been a busy one for the South Burlington Fire Department. Homeland Security issues and preparation has become a major topic for us. We spend a great deal of time on associated planning and training issues.

Emergency responses or calls for service to the fire department still continue to increase annually. Our total number of responses for FY 2003 was 2,353, 1,625 of those were medical responses and 728 were fire responses. This is an increase of 138 responses over last year which translates to an increase of 6.2%.

This year we are fortunate to have been the recipient of several grants. The first is a federal FIRE ACT grant in the amount of \$138,000. This grant was for hydraulic rescue tools and associated equipment. It allowed us to purchase a great deal of equipment designed to assist us with motor vehicle accident extrication and other types of heavy rescue. The grant also paid for all training associated with the equipment. More than 20 of our personnel each received about 30 hours of specialized training. The second part of this grant allowed us to buy a complete set of exercise equipment for both Station 1 and Station 2. It also paid to design an individual exercise program for each of our personnel.

To go along with the added responsibility of homeland security has also come grant money to assist us in our preparation activities. Grants from the Department of Justice have provided many new pieces of equipment for us. With the grant funds we have purchased new defibrillators, new combustible gas meters, truck mounted computers for hazardous materials information and pre-planning, breathing apparatus, explosion proof hand lights, rescue rope and many other assorted pieces of equipment.

Training for our personnel is one of the most important parts of our job. We train continuously to keep up with current trends in all areas of emergency services. A minimum of three training drills are held each month, one for medical training and two for firefighter training. This year many additional training opportunities also took place. As technology changes so does our ability to deal with emergencies in those areas. This year four personnel completed the 145-hour Vermont Firefighter Level 1 program. Three personnel are currently enrolled in the new EMT-Intermediate program and 2 personnel attended the EMT-Intermediate transition course. This training increases the number of advanced procedures and medications we can offer.

Our "in school" fire prevention programs continue to be a big success. During the October Fire Prevention Week Troy Porter, SBFD Fire Prevention Officer, and his team visited six different schools in our community. They provided important information to approximately 1,350 students ages 3-13 regarding home escape plans, smoke detectors, and home hazards. Each year the State of Vermont Fire Prevention Division sponsors a calendar-coloring contest. Third grade students from around the state submit their fire prevention messages on full color sheets. These drawings are judged at the State House and the top thirteen posters are turned into a full color calendar. To add a local flavor to the contest, each of these fire prevention posters is also judged by the South Burlington firefighters to determine a local winner from each school. All of the winning students and their families come to the fire station for an awards ceremony and a spaghetti dinner served by the firefighters.

I wish to thank the citizens of our community for their continued support of their fire and emergency services. In these times of continued nationwide unrest we know that the public is relying on us now more than ever.

Thanks to the City Manager, the City Council as well as the other city departments. As always, my special thanks go to the officers and firefighters of the South Burlington Fire Department. Should you have any questions or problems that this department, or I, can assist you with, please feel free to stop by or call.

Respectfully submitted, Douglas S. Brent, Fire Chief

## **PUBLIC WORKS DEPARTMENT**

2003 has been a very busy year for us at Public Works. In the past year we have added the New Emergency Management Center and Public Works Conference room. The conference room is available for public meetings.

The following roads were paved or recycled and repaved. Stonehedge Drive, Knoll Circle, Meadow Road, Valley Ridge Road, Deerfield Drive, Deane Street and Green Tree Drive. We also installed traffic calming around the city.

This summer was spent rebuilding stormwater catch basins throughout the city. Public Works has been working on various stormwater issues. We repaired a major discharge pipe in the Country Club area.

The Parks Department was busy as usual with all their work. There were numerous trees replaced along Dorset Street in the spring.

The equipment that was replaced included a five ton dump truck and two pickup trucks. These pieces have helped the department in the course of our work.

Thanks to all the taxpayers in the city for their patience during our projects. I would also like to thank the City Manager and the City Council for their support during the year.

Respectfully Submitted,

Bruce K. Hoar  
Public Works Director

## **WATER POLLUTION CONTROL**

The Airport Parkway Treatment Facility continues an excellent quality of treatment, treating 1,389,667 gallons per day, achieving an average removal of better than 97% BOD (Biochemical Oxygen Demand) and 96% TSS (Total Suspended Solids) through the facility process. Approximately 20% of this flow comes from Colchester. The facility has design capacity of 2,400,000 gallons per day. This facility services an estimated 65% of the city's population.

This facility also processes septage, that is septic tank waste that has been predominately collected in Chittenden County. The facility also treats glycol waste used for aircraft deicing at the Burlington International Airport, waste from parts of Colchester and waste from the Magic Hat Brewery. The extra revenue from these sources contributes approximately 25% of our total operating budget, which in turn helps to keep the sewer use charges down for South Burlington residences and businesses.

The Bartlett Bay Facility is currently treating an average daily flow of 639,000 gallons with a design capacity of 1,250,000, achieving better than 99.5 % BOD and 99% TSS removal. This facility has been operating very well, producing a high quality effluent with the tertiary disk filters and ultraviolet disinfecting which continuously gives a nearly 100% e-coli kill before discharging to Shelburne Bay/Lake Champlain. This facility services 26% of the city's population. The City has taken an environmentally responsible step in implementing phosphorus removal, thereby reducing the phosphorous level to .2 mg/l (milligrams per liter) that is lower than the State of Vermont's permitting levels.

During the year at Airport Parkway we: cleaned and inspected three 100,000 gallon anaerobic digesters; upgraded the control panel and power supply at the Twin Oaks Pump Station; rebuilt the methane gas mixers in the digester building; and finished the preliminary planning for the 20 year upgrade.

At the Bartlett Bay Wastewater Facility the staff cleaned two aeration tanks and installed capacitors to improve the power factor of the plant.

The Water Pollution Control Staff would like to thank the citizens, the City Council, the City Manager and the other City Departments of South Burlington for their continued support of our efforts to keep our waterways clean.

Respectfully submitted,

George W. Dow  
Water Pollution Control Superintendent

## **WATER DEPARTMENT**

In 1977 the Champlain Water District (CWD) began a management contract agreement with the City of South Burlington whereby the CWD would be responsible for the complete management and operation of the South Burlington water system; an arrangement that has continued to date. Emphasis in 2003-2004 has been on upgrading and automating the meter reading and billing system and maintaining the water distribution infrastructure that ensures delivery of the highest quality water produced by the CWD.

We continue to take a proactive approach to preventative maintenance on the water distribution system. The SBWD is proud of its tradition of providing quality service in the most effective and efficient manner. Some of the work performed this past year includes:

- Annual maintenance of over 1,100 main line gate valves.
- The maintenance of over 900 fire hydrants including lubricating and flushing.
- The painting of nearly all of the fire hydrants, including reflective paint on the bonnets.
- Inspection of the new water main and service line installation associated with the Shelburne Road (Route 7) project.
- The installation of approximately 2,500 new "RF" Radio Read meter reading units.
- The installation of new water meters, replacement of older meters, and quarterly reading of the 5,200 meters within the system.
- Emergency water break repairs.
- Approval of the South Burlington Water Department Ordinance for the Control of Cross Connections.
- GIS mapping of all gate valves and fire hydrants within the City.

Engineering is nearly complete for the new water system improvements approved by City voters, including raising the Dorset Street water tank and adding a twin tank at the Allen Road tank site. Construction is expected to begin in the spring of 2004.

In the coming year we plan to continue to survey commercial properties for potential cross connections with the City water distribution system that could require backflow devices to ensure that the citizens of the City continue to obtain safe, high quality water for their many uses.

The SBWD looks forward to working with the citizens of South Burlington, the City Manager and Council as well as all of the other departments and Boards that serve this community. We encourage you to call the SBWD at 864-4361 with your comments, concerns, and suggestions.

Respectfully, Jay Nadeau, Superintendent



# CHAMPLAIN WATER DISTRICT

Dedicated to Quality Water & Service



First In The Nation ~ Excellence In Water Treatment, Partnership For Safe Water

Over the past year the Champlain Water District (CWD) has been very busy in prioritizing the recommendations from our Twenty-Year Master Plan into the initial five-year implementation schedule. The Twenty-Year Master Plan by Dufresne and Associates was reported in September of 2002. Fortunately, CWD has for the last ten years designed its annual budget approval process to also include future capital investments. This budget process also utilizes a financial model to predict the uniform wholesale water rate as part of the overall planning approach.

Projects of interest over the past year include:

- Design and installation of upsized High Service pumping at the water treatment facility site
- Installation of potassium permanganate addition for the treatment of zebra mussels
- Complete recoating of two water storage tanks
- Design and installation of new HVAC system at Lake Water Pump Station
- Completion and submittal of Vulnerability Assessment to USEPA as required under the federal Bioterrorism legislation
- Coordination of design, permitting, and bidding for a regional water storage tank serving six served water systems
- Completion of a natural freeze/dry approach to treat filter and clarifier backwash residuals
- Design/construction for infrastructure relocation as dictated by new future Lime Kiln Bridge

As the District works to prepare the fiscal year 2004-2005 budget, we are planning to maintain the existing uniform wholesale water rate at \$1.24 per 1000 gallons of water. We have worked very diligently to cut expenses where possible to be able to comply with master plan recommendations while managing declining industrial water sales revenue. We thank our employees and elected officials for their effort and support in allowing CWD to be proactively managed and operated to supply a drinking water product protective of public health. As always, we welcome groups of any size to tour our facility. Please call 864-7454 to arrange a tour, or if you have questions, or need further information on the Champlain Water District.

Respectfully Submitted,

Peter L. Jacob, Chair CWD Board of Water Commissioners

Jim Fay, General Manager CWD

## **CHITTENDEN UNIT FOR SPECIAL INVESTIGATIONS (CUSI)**

CUSI is a multi-agency task force created to investigate reports of sexual assaults, sexual abuse, other sexually related offenses, and serious child abuse within Chittenden County, Vermont. The county covers 539 square miles and is four times more densely populated than the state average. The unit serves a population of approximately 147,500 residents. Since CUSI began in 1990, the county population has increased by 11.2%. The unit investigated 417 cases in 2002. This represents a 4.25% increase in caseload from 2000. As with years past, children were the victims in approximately 70% of the cases.

CUSI is the result of a grassroots, intergovernmental effort to create an investigative unit with specialized skills that is able to provide improved investigative and victim services for sexual offense crimes and serious cases of child abuse. The fundamental goal of the unit is to generate the highest quality criminal investigation for sexual assault and abuse related offenses while recognizing and meeting the sensitive needs of survivors of sexual abuse. A related goal is to attempt to reduce the occurrence of these offenses by providing a program of community training about these crimes that is conducted by CUSI staff. The mission statement for the Unit reflects its commitment to the investigation of crimes of a sexual nature and physical abuse of young children using resources that cross traditional lines of police jurisdiction. Such cases require special expertise to better protect victims and to enable successful prosecutions by the office of the Chittenden County State's Attorney.

Investigations generally are limited to reports and referrals of such cases within the borders of Chittenden County. The operations of the unit promote cooperative efforts between municipalities, police agencies, prosecutors, Social and Rehabilitation Services, Women's Rape Crisis Center and Women Helping Battered Women among other victim advocacy groups. The unit performs its mission lawfully with intelligence, dedication, fairness, compassion and competence while providing special sensitivity to the needs of victims.

For more information on CUSI, please call 652-6800.

## WINOOSKI VALLEY PARK DISTRICT



Fifth graders from Orchard School admire the sheep at a Conservation Field Day workshop at the Ethan Allen Homestead, May 2003.

The Winooski Valley Park District's mission is to preserve natural areas that are a short walk or bike ride from where people live and work. Our 17 parks offer 28 miles of trails, picnic and gardening spots, canoe and fishing access, and more than 12 miles of shoreline. Visit our website [WVPD.org](http://WVPD.org) to learn more.

Christine Cavin is your representative on our Board of Trustees. Highlights of the fiscal year follow:

- **Court Case Won—Public Access to Publicly-Owned Shoreline Defended**

Two neighbors have been trying to prevent a footpath along 1,400' of publicly-owned shoreline. Thanks to the free legal services of Scott Kline of Eggleston and Cramer, you can now walk the 2 ½ mile loop around Colchester Pond.

- **No Hunting Allowed at the Parks**

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

- **New Bikepaths and Other Improvements At The Parks**

Construction work has started on new paved paths that will cross two of our parks – the Ethan Allen Homestead and Delta Park. Other improvements completed this year at the parks include new trail markers and the installation of new picnic tables.

- **Hands On Fun = Learning at the Parks**

This year we extended our outdoor programs to year round, to include children participating in Parks and Recreation Department Summer Programs, thanks to funds from private foundations and a



Orchard School students have an up-close encounter with a lamprey eel at this Conservation Field Day workshop, May 2003.



government grant. In addition, South Burlington children came to the Homestead to learn about river ecology, soil erosion, birds and watersheds. Children also helped us launch our first Reptiles and Amphibian Survey of the parks, thanks to a grant from a private foundation.



These Orchard School students learn the dynamics of watersheds on this watershed model, Conservation Field Day, May 2003.

- **More than 300 Volunteers Helped Steward the Parks**

Our thanks go to each and every South Burlington resident who helped us maintain our trails, post park boundaries, monitor turtles at Delta Park, remove purple loosestrife from the Ethan Allen Homestead, collect water samples from Colchester Pond, or look for amphibians, reptiles or other signs of wildlife in and around the parks. We could not have done this important work without you!

- **New Parkland to be Acquired**

We hope to acquire additional parkland in South Burlington and will keep you posted!

Respectfully submitted,  
Jennifer Ely, Executive Director

## **CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION**

The Chittenden County Regional Planning Commission (CCRPC) was founded by an act of the Vermont legislature in 1966. CCRPC is a 24-member board consisting of one delegate from each of Chittenden County's 19 municipalities and five at-large members representing the interests of agriculture, conservation and environmental, industrial and business, socioeconomic housing and transportation.

CCRPC's mission is to "serve Chittenden County and its communities through an effective regional planning process characterized by communication, facilitation, collaboration and technical assistance." CCRPC provides planning leadership in both policy guidance and technical analysis. Member communities benefit from the expertise of staff through its professional and technical assistance services.

Watershed planning is an integrated ecosystem approach to land use planning that is governed by the limits of the watershed. CCRPC is actively involved in the watershed plans currently being undertaken by the Agency of Natural Resources. CCRPC is working with municipalities and local emergency managers to develop multi-jurisdictional hazard mitigation plans. Staff also worked with a diverse group of local representatives and technical experts to identify areas best suited for open space functions throughout the county. CCRPC is collaborating with GBIC to develop a regional strategic economic development plan.

CCRPC offers technical assistance in the form of Geographic Information System (GIS) maps, training and GIS analysis. In 2003, 14 municipalities took advantage these services. CCRPC staff visited with each town's planning commission and/or select board to present the findings from the regional build-out analysis (RBA). The RBA provides each municipality with a visual and narrative depiction of the maximum build-out potential allowed under each municipality's current zoning policies. Each town was provided with a narrative report, showing the tabular results for each of its zoning districts, as well as a GIS file that could be used within local planning processes. In collaboration with the Chittenden County Metropolitan Planning Organization, CCRPC completed the development of the Land Use-Transportation Decision Support System (DSS). This GIS-embedded modeling software will allow regional planners to visualize and examine the interactions between natural resources, transportation and municipal infrastructure, and development patterns

CCRPC reviews municipal plans as part of the statutory requirement to confirm municipal planning processes. In addition, the CCRPC regularly reviewed development applications governed by Act 250 for compliance with the 2001 Chittenden County Regional Plan.

Maintaining a balanced built and natural environment involves continued cooperation. CCRPC appreciates the opportunity to work with its members to plan appropriately for the region's future to protect the special quality of life that is shared throughout Chittenden County.

CHITTENDEN SOLID WASTE DISTRICT  
July 2002 - June 2003

**ADMINISTRATION:**

CSWD owns and oversees 12 solid waste or recycling facilities in Chittenden County for its 17 member municipalities. A Board of Commissioners, who sets policy and oversees financial matters, governs CSWD. One Commissioner is appointed by each member community. Monthly meetings are held on the 4<sup>th</sup> Wednesday of each month, typically at the South Burlington City Hall. The audited FY '03 General Fund expenses were \$5,926,456 which is an 8% increase from the FY '02 General Fund expenditures.

**SIGNIFICANT CHANGES/EVENTS:**

All-In-One Recycling started in July 2003 allowing people to recycle bottles and cans together with mixed paper. CSWD invested about \$2 million in equipment and renovations at the MRF aimed at making recycling easier, more convenient, and more economical.

A new Drop-Off Center opened in March at 339 Pine Street in Burlington. Trash fees are based on weight (11 cents/pound).

In June, the Environmental Depot (formerly the Hazardous Waste Depot) closed its Burlington location and moved to 1011 Airport Parkway in South Burlington.

**ONGOING OPERATIONS:**

THE BOARD OF COMMISSIONERS OFFICERS include: Chairman, William Leach of Westford; Vice Chair, Bert Lindholm of Jericho, and Secretary/Treasurer, George Gerecke of Williston. EXECUTIVE BOARD MEMBERS include: Leach, Lindholm, Ken Noian of Milton, Paul Stabler of South Burlington, and Steve Goodkind of Burlington. CSWD GENERAL MANAGER is Thomas Moreau.

DROP-OFF CENTERS located in Burlington, Essex, South Burlington, Milton, Williston, Richmond, Colchester and Hinesburg are available to District members who prefer to self-haul their trash and recyclables. Drop-Off Centers collected 3,099 tons of recyclables, an increase of 1% from FY '02, and 6,580 tons of household trash during FY '03, a 3% increase from FY '02.

The MATERIALS RECOVERY FACILITY in Williston is owned by CSWD and is privately operated by Casella Waste Management, Inc. In FY '03, 20,956 tons of commingled recyclables were collected, sorted, baled and shipped to markets. This represents a 9.5% decrease from the previous year. The average sale price for materials was \$70, a 69% increase from the previous year's average.

The WOOD & YARD WASTE Program, processed 6,088 tons of clean wood waste and brush in FY '03. This amount is up 25% from the previous year. Wood chips are sold to the McNeil Generating Station, and other facilities, where the chips are used to generate electricity. Chips are also sold for use in wood kilns and in creating a colored mulch product.

Member participation increased at the HAZARDOUS WASTE DEPOT and THE ROVER. These facilities, which collect household and small business-generated hazardous waste, received 9,268 visits with 185 tons of hazardous waste from residents, a 2% decrease from FY '02, and 386 visits with 65 tons from businesses in FY '03, which is a 3% decrease from FY '02.

CSWD brokered 14,492 wet tons of BIOSOLIDS for our member communities in FY '03, down 5% from the previous year.

The focus of CSWD's MARKETING CAMPAIGN in FY '03 was informing people of the changes in CSWD facilities, including the new Burlington Drop-Off Center, the new location of the Environmental Depot, and new hours at Drop-Off Centers.

A variety of EDUCATIONAL PROGRAMS are available to assist residents and businesses to reduce and properly manage their wastes. The CSWD HOTLINE (872-8111), WEBSITE: ([www.cswd.net](http://www.cswd.net)), school programs, workshops, informational pamphlets, and waste assessments for businesses are part of this positive community outreach.

Two hundred twenty-four businesses and institutions representing 3,966 employees, approximately 1,685 residents of residential complexes, and over 7,320 students, volunteers, and parishioners were impacted by the BUSINESS OUTREACH PROGRAM. Compared to FY '02, contacts in FY '03 increased by 13%. Eighty school presentations, equipment loans, facility tours, and waste assessments reached over 3,800 students in the 2002-2003 school year through the SCHOOL OUTREACH PROGRAM.

RESEARCH AND DEVELOPMENT efforts, which have dual goals of reducing the amount of waste generated and landfilled along with making programs more convenient and cost-effective, focused in FY '03 on drop-off food composting, construction and demolition waste reduction, and computer reuse and recycling.

CSWD provides funding and staff time to support GREEN UP DAY efforts in Chittenden County. In May 2003, 56 tons of litter were collected, including 1,421 tires and 62 cubic yards of scrap metal. CSWD also contributed \$3,650 to Green Up Vermont on behalf of its member municipalities.

The fall and spring TIRE AND APPLIANCE ROUND UPS brought in 969 major appliances and 4,792 tires at no charge from 1,724 households.

The COMMUNITY CLEAN-UP FUND helps members keep their communities clean and litter free throughout the year. In FY '03, over \$8,400 was distributed to 12 of our 17 member municipalities through this program.

# CITY OF SOUTH BURLINGTON

## BUDGET SUMMARY

City Manager: Charles Hafter

The City Council and city staff are pleased to present the FY 2004 municipal services budget. The City Council began budget preparation with the goal of continuing to provide the excellent quality of public services our residents expect while keeping the tax rate affordable and reasonable. In addition, strategic goals were assigned and met with the city keeping a strong financial foundation in these tough economic times.

The proposed budget sets a tax rate for FY 2004 at \$0.580, which is a \$0.012 increase over the rate in last years budget. This translates into an increase of \$16.20 annually for an average home in South Burlington ( \$135,000 assessment, \$153,409 fair market ). The operating tax rate increases by \$0.014, the debt service and highway assessment tax rates decline slightly. The total tax rate of \$0.580 includes the voter approved \$.01 special assessment to reserve funds for the future acquisition of open space.

The county agencies for which the city bills and then forwards the funding to the agencies shows a \$0.02 increase, mainly due to

increases in CCTA and County Court funding. The single largest increase is a \$25,000 cost to help repair the county building in downtown Burlington. These costs are mandated, the city has no choice, and represent 16% of the tax rate increase.

After four years of no increase in sewer fees, new environmental regulations and increased operating costs will require a 10% rate increase. Water usage fees will also increase 10% due to a wholesale rate increase by the Champlain Water District of over 20% these last two years. As a chart included in this book shows, because our rates are among the lowest in Chittenden County, the increases will only result in a cost of \$14.00 more for sewer and \$12.00 more for water annually for an average family.

The South Burlington homeowner will pay a tax of \$580.00 per \$100,000.00 of assessed valuation for city services, an increase of \$12.00 over last year.

### **Budget Summary-Expenditures**

<i>Account</i>	<i>2001-2002</i>	<i>2001-2002</i>	<i>2002-2003</i>	<i>2002-2003</i>	<i>2003-2004</i>
<u><b>Description</b></u>	<u><b>BUDGET</b></u>	<u><b>AUDITED</b></u>	<u><b>BUDGET</b></u>	<u><b>ESTIMATED</b></u>	<u><b>BUDGET</b></u>
City Council	133,983	118,578	122,072	121,464	117,122
Administrative Insurance	224,274	232,076	235,350	233,117	268,021
City Manager	538,515	538,967	486,424	485,951	604,759
City Clerk	181,620	183,192	175,152	177,060	204,224
General Ledger/Payroll	81,329	92,363	89,163	90,637	92,340
Assessing/Tax	125,448	143,219	128,370	146,470	140,276
Planning	224,792	254,332	244,996	273,896	262,317
Recreation	337,599	326,627	344,028	343,998	354,873
Community Library	260,998	260,406	279,404	280,851	297,341
Fire Department	1,079,166	1,308,187	1,180,231	1,264,301	1,237,549
Police Department	2,642,710	2,628,364	3,049,354	3,109,638	3,231,841
Public Works	1,488,247	1,369,493	1,627,444	1,620,099	1,603,960
Parks	<u>194,621</u>	<u>191,817</u>	<u>206,964</u>	<u>210,869</u>	<u>234,530</u>
<b>Subtotal General Fund:</b>	<b>7,513,301</b>	<b>7,647,621</b>	<b>8,168,952</b>	<b>8,358,351</b>	<b>8,649,153</b>
Spec.Appropriation/Highway	130,000	131,450	90,000	90,000	45,000
Open Space Appropriation	131,000	131,450	136,000	136,000	140,000
Water Department	1,248,150	1,333,028	1,399,050	1,416,550	1,510,450
Water Pollution Control	2,050,463	2,158,778	1,956,388	2,211,117	2,845,864
City Bonded Debt	588,591	580,226	393,477	393,477	409,946
WPC Bonded Debt	245,000	245,000	245,000	245,000	245,000
Other Bonded Entities	0	0	0	0	0
Other Operating Entities	<u>367,769</u>	<u>367,407</u>	<u>405,640</u>	<u>405,640</u>	<u>447,109</u>
<b>Subtotal Non-Gen.Fund:</b>	<b>4,760,973</b>	<b>4,947,339</b>	<b>4,625,555</b>	<b>4,897,784</b>	<b>5,643,369</b>
<b>TOTAL:</b>	<b><u>12,274,274</u></b>	<b><u>12,594,960</u></b>	<b><u>12,794,507</u></b>	<b><u>13,256,135</u></b>	<b><u>14,292,522</u></b>

# CITY OF SOUTH BURLINGTON

## Comparison Summary of Budget and Tax Rate

### 2002-03 Combined City Government and Other Public Entities - Budget and Tax Rate

	Operating <u>Budget</u>	Operating <u>Revenue</u>	Raised <u>by Taxes</u>	Budget <u>Tax Rate</u>	Bonded <u>Debt</u>	Bonded <u>Tax Rate</u>	Total <u>Tax Rate</u>
General Government	3,285,190	987,076	2,298,114	0.169	196,127	0.007	0.176
Police	3,049,354	184,000	2,865,354	0.210	0	0.000	0.210
Highway/Park Maintenance	<u>1,834,408</u>	<u>199,300</u>	<u>1,635,108</u>	<u>0.120</u>	<u>197,350</u>	<u>0.015</u>	<u>0.135</u>
Subtotal	<b>8,168,952</b>	<b>1,370,376</b>	<b>6,798,576</b>	<b>0.499</b>	<b>393,477</b>	<b>0.022</b>	<b>0.521</b>
Water Department	1,399,050	1,399,050	0	0.000	0	0.000	0.000
Water Pollution Control	<u>1,956,388</u>	<u>1,956,388</u>	<u>0</u>	<u>0.000</u>	<u>245,000</u>	<u>0.000</u>	<u>0.000</u>
Total City	<b>11,524,390</b>	<b>4,725,814</b>	<b>6,798,576</b>	<b>0.499</b>	<b>638,477</b>	<b>0.022</b>	<b>0.521</b>
Other Entities*	405,640	0	405,640	0.030	0	0.000	0.030
Spec. Appropriation/Highway	90,000	0	90,000	0.007	0	0.000	0.007
Open Space Appropriation	<u>136,000</u>	<u>0</u>	<u>136,000</u>	<u>0.010</u>	<u>0</u>	<u>0.000</u>	<u>0.010</u>
Grand Totals	<b><u>12,156,030</u></b>	<b><u>4,725,814</u></b>	<b><u>7,430,216</u></b>	<b><u>0.546</u></b>	<b><u>638,477</u></b>	<b><u>0.022</u></b>	<b><u>0.568</u></b>

### 2003-04 Combined City Government and Other Public Entities - Budget and Tax Rate

	Operating <u>Budget</u>	Operating <u>Revenue</u>	Raised <u>by Taxes</u>	Budget <u>Tax Rate</u>	Bonded <u>Debt</u>	Bonded <u>Tax Rate</u>	Total <u>Tax Rate</u>
General Government	3,578,822	1,065,088 [1]	2,513,734	0.179	217,316 [2]	0.007	0.186
Police	3,231,841	194,200	3,037,641	0.217	0	0.000	0.217
Highway/Park Maintenance	<u>1,838,490</u>	<u>205,300</u>	<u>1,633,190</u>	<u>0.117</u>	<u>192,630</u>	<u>0.014</u>	<u>0.131</u>
Subtotal	<b>8,649,153</b>	<b>1,464,588</b>	<b>7,184,565</b>	<b>0.513</b>	<b>409,946</b>	<b>0.021</b>	<b>0.534</b>
Water Department	1,510,450	1,510,450	0	0.000	0	0.000	0.000
Water Pollution Control	<u>2,845,864</u>	<u>2,845,864</u> [3]	<u>0</u>	<u>0.000</u>	<u>245,000</u> [4]	<u>0.000</u>	<u>0.000</u>
Total City	<b>13,005,467</b>	<b>5,820,902</b>	<b>7,184,565</b>	<b>0.513</b>	<b>654,946</b>	<b>0.021</b>	<b>0.534</b>
Other Entities*	447,109	0	447,109	0.032	0	0.000	0.032
Spec. Appropriation/Highway	45,000	0	45,000	0.004	0	0.000	0.004
Open Space Appropriation	<u>140,000</u>	<u>0</u>	<u>140,000</u>	<u>0.010</u>	<u>0</u>	<u>0.000</u>	<u>0.010</u>
Grand Totals	<b><u>13,637,576</u></b>	<b><u>5,820,902</u></b>	<b><u>7,816,674</u></b>	<b><u>0.559</u></b>	<b><u>654,946</u></b>	<b><u>0.021</u></b>	<b><u>0.580</u></b>

\* Other Public Entities Include:

County Court, Winooski Valley Park District, CCTA,  
Regional Planning & Metropolitan Planning

[1] From Fund Balance:	\$250,571
[2] From Rec Impact Fees	\$119,502
[3] From Sewer Impact Fees	\$839,500
[4] From W.P.C. Reserves:	\$245,000

#### City Operating Budget Charter Limitations

Maximum Operating Budget Tax Rate Increase:

2002-03 Budgeted Grand List: 13,624,400

2003-04 Budgeted Grand List: 14,005,000

(13624400/14005000) = 2.8% Growth

Max. Operating Budget Tax Increase = 2.8%

Max. Operating Budget Tax Rate = 0.513

Max. Operating Budget Increase = 10%

Max. 2003-04 Operating Budget = 8,985,847

Max Amt Rec' by Taxes for Operating

Budget = 7,184,565

# CITY OF SOUTH BULRINGTON 2004 COMPARATIVE EXPENDITURE BUDGET

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
<b>** 3000 CITY COUNCIL</b>							
City Council Salaries	5,480	5,480	5,480	5,480	5,480	5,480	5,480
Liquor Control Salaries	300	300	300	300	300	300	300
Council Clerk Salaries	1,700	1,477	1,800	1,376	1,900	1,900	2,000
FICA/Medicare	<u>160</u>	<u>113</u>	<u>167</u>	<u>105</u>	<u>175</u>	<u>175</u>	<u>185</u>
Personnel:	7,640	7,370	7,747	7,261	7,855	7,855	7,965
General Expenses	2,000	2,907	2,500	2,581	3,000	3,000	3,000
Dues & Subscriptions	0	0	0	0	0	0	0
G.B.I.C.	5,000	5,000	5,000	5,000	5,000	5,000	5,000
V.L.C.T.	8,584	8,584	8,914	8,914	10,279	9,671	10,219
Chamber of Commerce	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Social Services	43,000	43,100	43,000	43,000	45,000	45,000	45,000
Senior Center	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Coalition of Municipalities	0	661	884	884	0	0	0
Gov't House Feasibility Study	0	17,732	15,000	0	0	0	0
Community use of Schools	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>
Operating Exp.:	99,522	118,922	116,236	101,317	104,217	103,609	104,157
Land Acquisition	10,000	10,000	10,000	10,000	10,000	10,000	5,000
Open Space Reserve	<u>125,000</u>	<u>125,480</u>	<u>131,000</u>	<u>131,450</u>	<u>136,000</u>	<u>136,000</u>	<u>140,000</u>
Capital Exp.:	<u>135,000</u>	<u>135,480</u>	<u>141,000</u>	<u>141,450</u>	<u>146,000</u>	<u>146,000</u>	<u>145,000</u>
Total, City Council	<u>242,162</u>	<u>261,772</u>	<u>264,983</u>	<u>250,028</u>	<u>258,072</u>	<u>257,464</u>	<u>257,122</u>
<b>** 3100 ADMINISTRATIVE INSURANCE</b>							
Group Health Insurance	82,598	82,598	97,060	102,345	116,244	116,244	135,784
Group Life Insurance	7,500	7,131	7,500	2,993	2,550	2,550	2,622
Group Dental Insurance	11,440	10,854	11,700	12,350	13,675	13,675	13,739
Pension	20,000	20,000	33,330	33,329	36,568	36,568	50,027
ICMA Match	21,045	25,268	21,900	24,400	29,000	28,234	29,000
FICA/Medicare	<u>1,611</u>	<u>1,682</u>	<u>1,675</u>	<u>1,833</u>	<u>3,060</u>	<u>3,060</u>	<u>3,060</u>
Personnel Insurance:	144,194	147,533	173,165	177,250	201,097	200,331	234,232
Liability Insurance	19,529	33,239	26,609	22,886	26,253	22,786	23,789
Deductibles/Coinsurance	2,000	488	2,000	0	0	0	0
Pension Administration	6,800	15,820	7,500	16,940	8,000	10,000	10,000
Insurance Administration	<u>20,000</u>	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Insurance:	<u>48,329</u>	<u>69,547</u>	<u>51,109</u>	<u>54,826</u>	<u>34,253</u>	<u>32,786</u>	<u>33,789</u>
Total, Administrative Insurance	<u>192,523</u>	<u>217,080</u>	<u>224,274</u>	<u>232,076</u>	<u>235,350</u>	<u>233,117</u>	<u>268,021</u>
<b>** 3200 CITY MANAGER</b>							
Permanent Salaries	154,000	149,045	149,150	152,410	165,973	166,000	171,000
Other Salaries	10,000	9,699	9,000	9,827	9,000	9,000	9,200
Leave Time Turn-In	4,000	4,425	2,950	3,078	3,950	3,950	4,000
Comp. Time Reduction Plan	0	0	0	0	0	0	0
Fringe Benefits	10,000	8,570	10,000	10,419	12,000	12,000	12,500
FICA/Medicare	12,750	12,514	12,098	12,635	13,688	13,688	14,091
Reserve for Future Adj.	<u>105,949</u>	<u>105,949</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>0</u>	<u>113,452</u>
Personnel:	296,699	290,202	268,198	273,369	204,611	204,638	324,243
Office Supplies	1,750	1,637	1,750	1,683	2,000	2,000	2,000
Cleaning Supplies	700	688	700	634	700	700	700
Educational Supplies	0	133	0	0	0	0	0
Advertising	1,500	3,307	1,500	1,858	2,000	2,000	2,000
Telephone	3,000	1,266	2,500	1,211	2,500	2,500	2,500
Postage	1,300	1,333	1,300	3,580	1,750	1,750	1,750
Dues and Subscriptions	1,100	1,107	975	2,057	1,000	1,000	1,100
City Hall Maintenance	15,000	14,007	14,000	15,629	14,000	14,000	14,000
Printing	2,000	4,606	2,000	5,180	3,000	3,000	3,000
Legal Services	50,000	26,251	60,000	46,627	65,000	65,000	62,500
Consulting Fees	5,000	238	1,000	0	500	0	0
Ambulance Services	23,640	23,639	24,822	24,821	26,063	26,063	27,366
Equipment Contracts	1,270	1,599	1,270	1,607	1,600	1,600	1,600
Travel & Training	2,400	3,964	3,600	3,600	4,700	4,700	5,000

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
City Hall Utilities	18,000	18,483	21,000	19,130	21,000	21,000	21,000
Street Lights	<u>105,000</u>	<u>113,171</u>	<u>105,000</u>	<u>120,434</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
Operating Exp.:	231,660	215,430	241,417	248,051	260,813	260,313	259,516
Furniture and Equipment	<u>33,695</u>	<u>19,719</u>	<u>28,900</u>	<u>17,547</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Capital Exp.:	<u>33,695</u>	<u>19,719</u>	<u>28,900</u>	<u>17,547</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Total, City Manager	<u>562,054</u>	<u>525,351</u>	<u>538,515</u>	<u>538,967</u>	<u>486,424</u>	<u>485,951</u>	<u>604,759</u>
<b>** 3300 CITY CLERK</b>							
Permanent Salaries	116,531	127,319	139,972	154,787	127,000	127,000	158,000
Leave Time Turn-In	2,500	3,444	2,500	4,452	2,500	2,300	2,500
B.C.A. Salaries	3,500	3,201	3,000	1,229	3,000	2,000	2,000
Election Salaries	3,800	3,729	2,000	1,338	2,000	3,000	2,000
Reappraisal Appeal Costs	0	1,593	0	0	0	0	0
Fringe Benefits	1,905	1,931	1,905	578	1,900	1,900	1,900
FICA/Medicare	<u>9,009</u>	<u>10,112</u>	<u>9,943</u>	<u>12,064</u>	<u>10,052</u>	<u>10,037</u>	<u>12,424</u>
Personnel:	137,245	151,329	159,320	174,448	146,452	146,237	178,824
Office Supplies	4,000	1,268	4,000	3,651	5,000	5,000	6,000
General Supplies	1,200	1,307	1,200	533	1,200	1,200	1,200
Election Expenses	800	1,041	400	596	800	4,723	1,400
Advertising	100	0	100	128	100	0	100
Telephone	1,000	534	800	888	800	800	800
Postage	4,500	1,495	5,000	(2,975)	5,000	4,500	4,500
Dues and Subscriptions	300	383	300	209	300	300	400
Printing	5,000	1,971	3,000	167	3,000	2,000	2,500
Equipment Contracts	4,000	3,161	4,000	3,770	6,000	6,000	6,000
Travel & Training	<u>2,500</u>	<u>1,924</u>	<u>2,500</u>	<u>1,527</u>	<u>2,500</u>	<u>2,300</u>	<u>2,500</u>
Operating Exp.:	23,400	13,083	21,300	8,494	24,700	26,823	25,400
Furniture and Equipment	<u>2,200</u>	<u>3,336</u>	<u>1,000</u>	<u>250</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Capital Exp.:	<u>2,200</u>	<u>3,336</u>	<u>1,000</u>	<u>250</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total, City Clerk	<u>162,845</u>	<u>167,748</u>	<u>181,620</u>	<u>183,192</u>	<u>175,152</u>	<u>177,060</u>	<u>204,224</u>
<b>** 3400 GENERAL LEDGER &amp; PAYROLL</b>							
Salaries	54,100	58,114	56,056	60,323	61,467	61,467	63,311
Leave Time Turn-In	2,500	2,317	2,500	2,239	2,500	2,500	2,300
Overtime	250	10,783	500	5,421	1,500	4,000	1,500
Fringe Benefits	230	50	230	0	230	230	230
FICA/Medicare	<u>4,145</u>	<u>5,399</u>	<u>4,288</u>	<u>5,142</u>	<u>5,026</u>	<u>5,200</u>	<u>5,134</u>
Personnel:	61,225	76,663	63,574	73,125	70,723	73,397	72,475
Office Supplies	1,500	1,425	1,350	2,036	1,500	1,500	1,550
Telephone	350	115	380	162	400	400	400
Postage	1,650	1,514	1,650	1,353	1,815	1,815	1,815
Dues & Subscriptions	0	504	0	543	500	1,000	1,000
Printing	1,375	718	1,400	887	1,500	1,500	1,500
Auditing	7,100	5,132	7,300	5,174	8,000	8,000	9,000
Equipment Contracts	400	656	400	659	400	700	700
Computer Services	1,100	960	1,200	960	2,000	2,000	1,500
Travel & Training	<u>425</u>	<u>339</u>	<u>325</u>	<u>245</u>	<u>325</u>	<u>325</u>	<u>400</u>
Operating Exp.:	13,900	11,364	14,005	12,019	16,440	17,240	17,865
Furniture and Equipment	<u>250</u>	<u>0</u>	<u>3,750</u>	<u>7,219</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Capital Exp.:	<u>250</u>	<u>0</u>	<u>3,750</u>	<u>7,219</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total, General Ledger & Payroll	<u>75,375</u>	<u>88,027</u>	<u>81,329</u>	<u>92,363</u>	<u>89,163</u>	<u>90,637</u>	<u>92,340</u>
<b>** 3500 ASSESSING &amp; TAX</b>							
Permanent Salaries	66,762	64,268	70,845	27,498	28,860	28,860	83,726
Other Salaries	0	0	0	0	0	0	0
Leave Time Turn-In	200	155	200	529	200	200	200
Overtime	0	2,957	300	476	300	300	400
Fringe Benefits	115	290	115	115	115	115	230
FICA/Medicare	<u>5,107</u>	<u>5,151</u>	<u>5,420</u>	<u>2,173</u>	<u>2,245</u>	<u>2,245</u>	<u>6,420</u>
Personnel:	72,184	72,821	76,880	30,791	31,720	31,720	90,976
Office Supplies	1,000	1,375	1,050	1,680	1,100	1,100	1,130
Telephone	850	551	800	632	830	830	850
Postage	3,350	4,054	3,400	3,260	3,800	3,800	3,800

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Dues and Subscriptions	550	1,380	575	931	575	575	575
Printing	2,100	893	2,163	441	2,165	2,165	2,165
Legal Fees, Tax Collection	3,000	8,231	3,000	13,697	3,000	6,000	3,000
Consulting Fees	0	0	0	50,750	48,400	63,500	0
Equipment Maintenance	380	719	380	673	390	390	390
Computer Maintenance	4,500	7,175	4,700	8,628	4,840	4,840	4,840
Travel & Training	<u>1,650</u>	<u>1,216</u>	<u>1,550</u>	<u>140</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>
Operating Exp.:	17,380	25,593	17,618	80,832	66,650	84,750	18,300
Equipment	1,950	1,802	950	1,596	0	0	1,000
Reappraisal Costs	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Capital Exp.:	<u>31,950</u>	<u>31,802</u>	<u>30,950</u>	<u>31,596</u>	<u>30,000</u>	<u>30,000</u>	<u>31,000</u>
Total, Assessing & Tax	<u>121,514</u>	<u>130,216</u>	<u>125,448</u>	<u>143,219</u>	<u>128,370</u>	<u>146,470</u>	<u>140,276</u>

#### **\*\* 3600 PLANNING**

Permanent Salaries	146,870	145,907	144,670	153,003	156,778	156,273	165,599
Other Salaries	3,468	2,320	3,500	2,202	3,500	3,500	3,500
Leave Time Turn-In	7,478	5,036	2,000	1,718	2,500	2,612	3,900
Fringe Benefits	1,675	910	750	363	850	850	850
FICA/Medicare	<u>12,202</u>	<u>11,574</u>	<u>11,182</u>	<u>11,706</u>	<u>12,518</u>	<u>12,033</u>	<u>12,668</u>
Personnel:	171,693	165,747	162,102	168,992	176,146	175,268	186,517
Office Supplies	2,500	2,196	2,500	2,775	2,500	3,000	3,000
Advertising	6,150	6,381	6,200	7,196	5,500	5,569	6,000
Telephone	1,500	702	2,400	1,433	2,000	1,090	1,500
Postage	1,500	2,015	2,000	1,946	2,200	2,136	2,200
Dues and Subscriptions	800	615	800	586	1,000	914	1,000
Printing	1,525	1,821	1,750	1,814	1,750	2,995	3,500
Maps	15,350	14,894	8,000	6,114	5,500	5,982	6,000
Legal Services	6,500	19,500	12,200	40,066	20,000	51,563	25,000
Consulting Fees	7,000	3,989	5,000	4,404	5,000	1,279	5,000
Commission Salaries	8,800	7,650	8,800	7,650	8,800	8,800	8,800
Equipment Maintenance	3,500	1,853	3,500	2,156	3,500	3,500	3,500
Travel & Training	<u>2,900</u>	<u>3,211</u>	<u>2,900</u>	<u>5,451</u>	<u>4,500</u>	<u>5,000</u>	<u>5,000</u>
Operating Exp.:	58,025	64,827	56,050	81,591	62,250	91,828	70,500
Furniture and Equipment	2,250	1,669	2,250	2,804	2,300	2,500	1,000
Capital Exp.:	<u>2,250</u>	<u>1,669</u>	<u>2,250</u>	<u>2,804</u>	<u>2,300</u>	<u>2,500</u>	<u>1,000</u>
Total, Planning	<u>231,968</u>	<u>232,242</u>	<u>220,402</u>	<u>253,387</u>	<u>240,696</u>	<u>269,596</u>	<u>258,017</u>

#### **\*\* 3650 NATURAL RESOURCES**

General Supplies	100	0	100	0	0	0	0
Postage	50	19	50	0	50	0	0
Dues and Subscriptions	140	0	140	25	150	200	200
Educational Programs	200	200	200	0	200	200	200
Special Projects	2,700	4,136	2,700	435	3,000	3,000	3,000
Printing	500	0	500	0	200	200	200
Travel & Training	<u>700</u>	<u>50</u>	<u>700</u>	<u>485</u>	<u>700</u>	<u>700</u>	<u>700</u>
Operating Exp.:	4,390	4,405	4,390	945	4,300	4,300	4,300
Resource Improvements	0	0	0	0	0	0	0
Capital Exp.:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total, Natural Resources	<u>4,390</u>	<u>4,405</u>	<u>4,390</u>	<u>945</u>	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>

#### **\*\* 3800 RECREATION ADMINISTRATION**

Administrative Salaries	120,490	126,339	133,437	134,631	140,189	140,189	144,395
Leave Time Turn-In	8,371	7,579	8,400	9,310	8,276	8,300	10,165
Program Supervisor	26,425	28,388	29,538	29,771	30,880	30,880	31,806
Fringe Benefits	5,200	6,764	5,200	6,710	5,200	5,200	5,200
FICA/Medicare	<u>12,273</u>	<u>12,679</u>	<u>12,468</u>	<u>13,560</u>	<u>14,120</u>	<u>14,120</u>	<u>14,655</u>
Personnel:	172,759	181,749	189,043	193,982	198,665	198,689	206,221
Office Supplies	3,000	2,143	3,000	3,104	3,000	3,000	3,200
Telephone	1,000	952	1,000	1,204	1,000	1,000	1,000
Postage	950	1,608	1,100	1,796	1,300	1,300	1,300
Dues and Subscriptions	500	670	700	625	700	700	700
Scholarships	1,000	0	1,000	0	1,000	1,000	1,000
Internet Services	325	355	325	335	350	340	350
Printing	2,400	2,371	2,400	2,536	2,500	2,500	2,500



Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Equipment Contracts	2,500	2,878	2,500	3,623	3,000	3,000	3,000
Travel & Training	<u>2,200</u>	<u>2,235</u>	<u>2,200</u>	<u>2,465</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Operating Exp.:	13,875	13,212	14,225	15,688	16,350	16,340	16,550
Furniture and Equipment	<u>1,950</u>	<u>2,159</u>	<u>1,950</u>	<u>1,950</u>	0	0	0
Capital Exp.:	<u>1,950</u>	<u>2,159</u>	<u>1,950</u>	<u>1,950</u>	0	0	0
Total, Recreation Admin.	<u>188,584</u>	<u>197,120</u>	<u>205,218</u>	<u>211,620</u>	<u>215,015</u>	<u>215,022</u>	<u>222,771</u>
<b>** 3810 PROGRAMS</b>							
Salaries-Miscellaneous	0	406	0	0	0	0	0
Salaries-Winter Programs	3,978	3,931	3,978	7,357	4,200	4,200	4,325
Salaries-Summer Programs	7,548	7,046	7,548	6,440	7,900	7,900	8,135
FICA/Medicare	<u>882</u>	<u>911</u>	<u>882</u>	<u>1,039</u>	<u>926</u>	<u>926</u>	<u>953</u>
Personnel:	12,408	12,293	12,408	14,835	13,026	13,026	13,413
General Supplies	8,500	6,386	8,500	4,492	8,500	8,500	8,500
Advertising	2,200	2,043	2,200	2,028	2,200	2,200	2,200
B.I.G.	1,200	1,158	1,200	1,150	680	680	0
Certification-Coaches	400	208	400	0	400	400	900
Background Checks - Staff	0	0	0	0	0	0	900
Reimbursements	925	831	700	0	700	700	700
Use of Schools	<u>16,981</u>	<u>16,981</u>	<u>16,981</u>	<u>16,981</u>	<u>16,981</u>	<u>16,981</u>	<u>16,981</u>
Operating Exp.:	<u>30,206</u>	<u>27,606</u>	<u>29,981</u>	<u>24,651</u>	<u>29,461</u>	<u>29,461</u>	<u>30,181</u>
Total, Programs	<u>42,614</u>	<u>39,900</u>	<u>42,389</u>	<u>39,487</u>	<u>42,487</u>	<u>42,487</u>	<u>43,594</u>
<b>** 3815 RED ROCKS PARK</b>							
Salaries	31,500	23,458	31,826	19,400	24,000	27,000	25,000
FICA/Medicare	<u>2,410</u>	<u>1,795</u>	<u>2,435</u>	<u>1,484</u>	<u>1,836</u>	<u>2,066</u>	<u>1,913</u>
Personnel:	33,910	25,253	34,261	20,884	25,836	29,066	26,913
General Supplies	2,500	3,133	2,500	1,981	2,500	2,500	2,500
Clothing	0	0	0	134	0	134	0
Telephone	700	598	700	455	700	500	500
Background Checks - Staff	0	0	0	0	0	0	180
Printing	500	896	500	506	900	600	500
Utilities	<u>500</u>	<u>581</u>	<u>600</u>	<u>449</u>	<u>700</u>	<u>600</u>	<u>600</u>
Operating Exp.:	<u>4,200</u>	<u>5,207</u>	<u>4,300</u>	<u>3,525</u>	<u>4,800</u>	<u>4,334</u>	<u>4,280</u>
Total, Red Rocks	<u>38,110</u>	<u>30,461</u>	<u>38,561</u>	<u>24,409</u>	<u>30,636</u>	<u>33,400</u>	<u>31,193</u>
<b>** 3830 FACILITIES</b>							
Dorset Park Salaries	1,625	1,442	1,700	1,363	1,800	1,800	1,900
FICA/Medicare	125	119	130	104	138	138	145
Supplies	1,000	969	1,000	1,488	1,000	1,400	1,200
Recreation Path Committee	400	16	400	308	400	400	400
Fuel	1,600	2,488	2,000	2,481	2,500	2,500	2,500
Telephone	600	529	560	750	600	875	900
Printing	0	0	0	39	0	0	0
Utilities-Jaycee Park	1,200	1,129	1,200	921	1,200	900	1,200
Utilities-Dorset Park	1,600	2,465	1,800	2,280	1,800	2,200	2,200
Utilities-Overlook Park	150	175	0	178	0	180	180
Utilities-Tennis Courts	<u>1,200</u>	<u>826</u>	<u>1,000</u>	<u>935</u>	<u>1,200</u>	<u>1,750</u>	<u>1,000</u>
Operating Exp.:	9,500	10,159	9,790	10,847	10,638	12,143	11,625
Facilities Improvements	0	0	0	0	0	0	0
Capital Exp.:	0	0	0	0	0	0	0
Total, Facilities	<u>9,500</u>	<u>10,159</u>	<u>9,790</u>	<u>10,847</u>	<u>10,638</u>	<u>12,143</u>	<u>11,625</u>
<b>** 3840 LEISURE ARTS</b>							
Playground Directors	3,500	3,034	3,500	3,393	3,730	3,727	3,730
Playground Leaders	8,566	8,931	8,966	10,241	9,900	10,758	10,310
Arts & Crafts Instructor	1,500	1,356	1,100	1,092	1,100	1,100	1,100
Chorus Directors	3,200	3,050	3,200	3,201	3,400	3,400	3,400
FICA/Medicare	<u>1,037</u>	<u>1,019</u>	<u>1,037</u>	<u>1,127</u>	<u>1,130</u>	<u>1,192</u>	<u>1,158</u>
Personnel:	17,803	17,391	17,803	19,054	19,260	20,177	19,698
Playground Supplies	850	513	850	696	850	850	850
Arts & Crafts Materials	700	760	700	687	700	700	700
Gasoline - Buses	100	0	0	0	0	0	0

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Senior Citizens Donations	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Reimbursement-Bus Drivers	950	985	1,000	950	1,000	1,000	1,000
Artists' Contracts	400	400	400	(731)	400	400	400
Operating Exp.:	6,200	5,859	6,150	4,802	6,150	6,150	6,150
Total, Leisure Arts	24,003	23,250	23,953	23,856	25,410	26,327	25,848

#### **\*\* 3855 SPECIAL ACTIVITIES**

Salaries	8,000	11,657	9,000	16,408	11,000	8,000	11,000
FICA/Medicare	918	890	689	0	842	612	842
Supplies	9,000	10,038	8,000	0	8,000	6,000	8,000
Program Spec. Consultant	0	0	0	0	0	0	0
Total, Special Activities	17,918	22,585	17,689	16,408	19,842	14,612	19,842

#### **\*\* 3900 COMMUNITY LIBRARY**

Leave Time Turn-in	0	260	0	0	0	283	1,200
Overtime/Holidays	0	0	0	0	0	0	0
Community Librarian	17,126	7,897	42,050	42,777	45,205	45,205	46,561
Community Ass't Director	17,257	17,546	17,947	17,946	18,755	18,755	19,862
Community Assistant	2,330	2,146	2,570	4,991	2,600	2,600	2,704
Vacation/Substitutes	6,064	5,589	6,875	1,577	7,081	7,081	7,293
Community Aides	46,152	49,894	52,318	52,498	62,487	62,487	68,055
Reference Librarian	4,024	3,663	4,185	3,993	0	0	0
Early Opening Personnel	0	0	0	0	0	0	0
FICA/Medicare	7,289	6,751	9,831	9,726	10,414	10,414	11,167
Group Health	2,834	(12)	6,062	3,513	3,375	3,375	3,837
Group Life	360	0	734	113	138	138	138
Group Dental	1,800	0	2,940	154	370	370	370
Pension	1,370	1,120	1,866	1,866	5,895	5,895	8,550
ICMA Match	685	1,300	582	3,741	4,170	4,170	4,360
Personnel:	107,291	96,154	147,960	142,895	160,490	160,773	174,097
Library Supplies	1,300	1,267	1,500	1,917	1,750	2,600	2,400
Books - Adult	9,000	8,813	10,000	9,330	10,500	10,500	11,340
Books - Children	6,000	5,692	6,000	5,091	6,930	6,930	7,550
Blanchette Gift Expenditures	10,300	10,300	10,300	10,352	10,300	10,300	10,300
Audiovisual - Adult	2,000	1,913	2,250	1,547	2,360	2,360	2,570
Audiovisual - Children	700	428	700	491	750	900	820
Program Supplies	400	368	400	169	500	500	1,000
Advertising	155	237	155	0	155	155	155
Telephone	696	830	754	720	830	830	830
Postage	1,200	1,563	1,200	1,726	1,800	1,800	2,250
Dues and Subscriptions	30	0	100	190	250	250	250
Reimbursement-Librarian	4,604	4,554	0	0	0	0	0
Use of Schools	71,869	71,869	71,869	71,869	71,869	71,869	71,869
Programs	3,000	3,034	3,100	2,979	4,100	4,100	4,300
Service to Shut-Ins	100	0	110	0	110	110	200
Printing	175	327	300	282	310	310	400
Computer Operations	804	781	900	836	900	1,064	1,100
Travel & Training	250	55	400	543	800	800	1,200
Operating Exp.:	112,583	112,029	110,038	108,042	114,214	115,378	118,534
Furniture and Equipment	0	12,000	0	6,631	1,700	1,700	3,979
Computer Improvements	3,125	3,090	3,000	2,838	3,000	3,000	731
Capital Exp.:	3,125	15,090	3,000	9,469	4,700	4,700	4,710
Total, Community Library	222,999	223,273	260,998	260,406	279,404	280,851	297,341

#### **\*\* 6000 FIRE DEPARTMENT**

Permanent Salaries	472,542	560,358	587,637	646,889	620,617	620,617	626,776
Other Salaries	36,000	23,399	32,000	25,411	32,000	38,000	36,000
Leave Time Turn-In	7,210	7,534	8,500	4,658	7,500	7,500	7,500
Fire Salaries Overtime	105,000	113,772	25,000	147,841	35,000	120,000	0
Fair Labor Standard Overtime	35,000	37,143	39,600	39,010	45,000	45,000	43,000
Fire Salaries Overtime - Fill-in	0	0	0	0	0	0	13,000
Fire Salaries Overtime - Training	0	0	0	0	0	0	15,000
Fire Salaries Overtime - Emerg. Calls	0	0	0	0	0	0	62,000
Fringe Benefits	5,570	4,084	4,000	1,035	4,000	1,000	4,000
FICA/Medicare	36,149	57,994	49,896	65,768	56,695	56,695	61,451
Group Health Insurance	58,520	59,284	71,732	78,672	85,222	85,222	65,436

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Group Life Insurance	2,262	2,461	2,789	2,238	2,346	2,346	1,794
Group Dental Insurance	7,463	8,264	8,772	8,681	10,998	10,998	6,977
Pension	9,000	9,000	15,000	16,999	66,917	66,917	76,227
ICMA Match	18,902	20,685	24,071	2,764	3,158	0	0
Personnel:	793,618	903,977	868,997	1,039,966	969,453	1,054,295	1,019,161
Office Supplies	1,100	1,010	1,100	1,935	1,100	1,100	1,100
Medical Supplies	1,800	1,698	1,800	3,127	2,100	2,200	1,150
Medical Supplies - Oxygen	0	0	0	0	0	0	1,850
Medical Equipment	1,400	1,468	1,400	1,944	2,000	2,500	2,200
Vaccinations-HEP	400	0	400	0	400	400	2,650
REHAB Supplies	300	178	300	131	300	300	300
Station Operating Supplies	3,600	3,622	3,600	3,280	3,600	3,600	3,600
Maintenance Tools	420	0	420	388	420	300	420
Uniforms-Career	5,000	6,270	5,000	12,394	5,000	6,800	5,000
Uniforms-Call	5,000	3,909	5,000	0	5,000	5,000	5,000
Firefighting Clothing	2,500	3,149	2,500	1,479	2,500	2,500	5,600
Air-Pack Maintenance	0	0	4,000	4,000	4,000	4,000	4,000
Vehicle Tools	1,200	1,190	1,200	1,291	1,200	1,000	1,000
Gas	1,200	1,410	1,200	1,505	1,500	3,500	2,000
Diesel Fuel	3,250	6,446	3,250	5,613	3,500	5,000	4,000
Oil	225	23	225	119	225	150	225
Films and Books	1,400	966	1,400	1,374	1,400	1,200	1,750
Fire Prevention Materials	4,500	5,544	4,500	4,985	4,500	3,000	4,000
Fire Extinguishers	225	170	225	120	225	225	225
Telephone	5,150	9,239	5,150	10,115	5,300	10,000	9,000
Postage	280	100	280	237	280	280	280
Dues and Subscriptions	1,600	1,410	1,600	1,712	1,600	1,600	1,600
Liability Insurance	23,175	22,682	18,619	45,868	53,978	46,851	48,913
Programs	0	(1,940)	0	0	0	0	0
Fire Station Maintenance	4,200	6,838	4,200	4,664	4,200	4,200	4,200
Laundry and Bedding	550	639	750	1,041	750	700	1,000
Radio Repair	550	539	1,000	1,610	1,000	1,000	500
Vehicle Maintenance	5,150	2,009	5,150	0	5,150	6,200	5,150
Vehicle Repair	8,150	9,558	8,150	30,098	8,150	6,500	8,150
Equipment R & M	2,200	2,657	2,200	5,228	2,500	2,500	2,500
Legal	0	2,500	0	0	0	0	0
Equipment Contracts	1,550	2,019	1,550	1,550	1,600	1,600	2,000
Radio Equipment Maintenance	800	1,068	1,000	905	1,000	1,000	500
Conferences	1,500	862	1,500	1,303	1,500	500	1,500
Training Schools	7,000	4,844	7,000	3,311	7,000	6,500	6,000
Training Equipment	0	0	0	0	0	0	1,000
Recruiting & Testing	1,500	1,250	1,500	2,935	1,500	1,500	1,500
Utilities	16,500	21,402	17,500	21,664	18,000	18,000	22,000
Operating Exp.:	113,375	124,729	114,669	175,926	152,478	151,706	161,863
Furniture and Equipment	6,000	5,995	6,000	5,379	6,000	6,000	4,000
Replacement-Vehicles	77,000	77,000	60,000	60,000	40,000	40,000	40,000
Firefighting Equipment	6,775	6,999	7,000	7,350	7,000	7,000	5,000
Radios	0	0	12,500	9,107	0	0	0
Equipment Notes	20,800	21,379	10,000	10,459	5,300	5,300	7,525
Capital Leases	7,545	7,929	0	0	0	0	0
Capital Exp.:	118,120	119,302	95,500	92,295	58,300	58,300	56,525
Total, Fire Department:	1,025,112	1,148,007	1,079,166	1,308,187	1,180,231	1,264,301	1,237,549

#### **\*\* 6500 POLICE DEPARTMENT**

Permanent Salaries	1,383,657	1,406,322	1,555,349	1,595,041	1,734,448	1,774,448	1,790,607
Other Salaries	20,600	6,226	23,072	7,276	22,000	22,000	15,000
Leave Time Turn-In	18,000	16,233	20,160	9,698	17,000	17,000	17,000
Overtime	120,000	169,001	135,000	189,796	155,000	165,000	160,000
CUSI Officer	19,780	(12,200)	20,465	(7,562)	21,181	21,181	21,817
Fringe Benefits	6,365	5,927	7,002	6,325	7,300	7,300	7,300
FICA/Medicare	121,436	125,298	134,185	137,353	149,632	154,851	153,338
Disability Insurance	3,300	4,733	3,300	5,918	7,998	7,998	8,370
Group Health Insurance	207,010	205,399	233,949	214,087	251,890	251,890	308,738
Group Life Insurance	5,856	6,321	5,856	6,078	6,078	6,078	6,210
Group Dental Insurance	23,436	27,659	24,608	25,967	29,306	29,306	31,129
Pension	18,435	18,435	18,435	17,660	166,326	176,738	224,774
ICMA Match	54,000	49,818	62,214	3,052	0	0	0
Personnel:	2,001,875	2,029,171	2,243,595	2,210,689	2,568,159	2,633,790	2,744,283

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Office Supplies	6,800	6,224	6,800	7,876	7,940	8,000	8,000
Range Supplies	3,300	3,193	3,300	2,895	3,600	4,000	4,200
Radio Supplies	0	0	0	0	0	0	0
Investigative Supplies	7,000	6,987	7,350	4,527	7,400	7,400	7,770
Youth Services Supplies	6,000	5,819	6,000	5,650	6,500	6,500	6,500
R.A.D.	2,500	2,500	2,500	0	0	0	0
Traffic Unit Supplies	500	1,511	500	1,450	750	750	800
Emergency Mgt. Supplies	500	481	500	579	500	500	750
Janitorial Supplies	2,200	1,033	2,500	1,464	2,500	2,500	2,500
Clothing Supplies	21,115	24,547	23,000	21,653	31,000	31,000	32,000
Tires	4,000	3,988	4,500	6,184	6,000	6,000	6,500
Gas and Oil	20,000	29,783	27,000	23,655	28,000	28,000	28,840
Block Grant Match	5,000	3,651	4,000	24,547	4,000	4,000	4,000
Telephone	16,100	15,991	16,583	17,872	16,800	17,000	17,000
Postage	1,500	1,658	1,700	1,465	1,920	1,900	2,000
Dues and Subscriptions	3,700	3,491	3,700	4,257	3,800	4,000	4,000
Liability Insurance	27,000	49,715	37,906	46,797	55,521	48,191	50,311
Investigative Service/Bldg Committee Travel	0	2,401	0	1,502	0	0	0
Crime Prevention	4,600	4,208	4,830	8,101	5,000	5,000	5,000
Building Maintenance	14,000	16,262	15,000	19,598	16,000	16,000	18,000
Uniform Cleaning	5,600	9,613	6,000	9,440	11,557	11,500	11,500
Office Equipment Maintenance	3,000	3,782	3,150	4,118	3,800	4,000	4,500
Radio Equipment Maintenance	5,000	5,583	5,000	4,958	5,000	5,000	4,000
Vehicle/Equipment Repair	17,000	12,558	17,000	15,863	15,000	15,000	16,000
Term. Operating System	11,500	7,345	13,091	9,521	12,120	12,120	10,000
Equipment Maintenance	2,000	402	2,000	1,095	2,000	2,000	2,860
Legal Services	3,000	8,858	3,000	3,636	4,500	4,500	4,500
Contracted Services/Consultants	9,000	8,795	9,500	3,830	24,500	24,500	10,000
Animal Control Contract	14,000	14,678	14,000	17,763	16,000	16,000	16,480
Accreditation	9,000	8,638	9,000	2,660	9,000	9,000	6,000
Conferences	3,500	2,534	3,500	3,178	3,600	3,600	3,600
In-Service Training	14,000	13,067	14,600	13,647	14,600	14,600	15,038
Recruiting & Testing	4,000	1,422	3,000	1,460	3,000	5,000	5,000
Tuition Reimbursement	2,000	1,657	2,500	597	2,000	1,000	1,000
Utilities	<u>9,000</u>	<u>10,746</u>	<u>10,500</u>	<u>11,122</u>	<u>11,000</u>	<u>11,000</u>	<u>11,550</u>
Operating Exp.:	257,415	293,122	283,510	302,960	334,908	329,561	320,199
Vehicles and Equipment	51,797	54,199	54,105	15,450	55,619	55,619	72,381
Office Equipment	4,000	119	0	499	0	0	4,400
Radio Equipment	0	4,124	5,000	21,550	5,000	5,000	0
Miscellaneous Equipment	0	3,665	12,500	547	0	0	0
Police Computer Equipment	11,800	5,536	15,000	11,904	25,000	25,000	25,000
Capital Leases	0	2,709	4,000	39,423	0	0	0
Equipment Notes	<u>24,339</u>	<u>23,431</u>	<u>0</u>	<u>342</u>	<u>35,668</u>	<u>35,668</u>	<u>40,578</u>
Capital Exp.:	<u>91,936</u>	<u>93,783</u>	<u>90,605</u>	<u>89,715</u>	<u>121,287</u>	<u>121,287</u>	<u>142,359</u>
Total, Police Department	<u>2,351,226</u>	<u>2,416,076</u>	<u>2,617,710</u>	<u>2,603,364</u>	<u>3,024,354</u>	<u>3,084,638</u>	<u>3,206,841</u>
<b>** 6600 OFF-DUTY POLICE</b>							
Salaries	25,000	25,000	25,000	25,000	25,000	25,000	25,000
FICA/Medicare	0	0	0	0	0	0	0
Total, Off-Duty Police	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>** 7000 PUBLIC WORKS</b>							
Permanent Salaries	508,262	469,379	527,334	434,791	522,394	522,394	482,347
Leave Time Turn-In	15,525	11,099	16,146	9,525	15,500	15,500	15,500
Overtime	29,580	29,549	29,000	27,788	29,000	29,000	29,000
Fringe Benefits	700	550	1,500	2,030	1,500	1,500	1,750
FICA/Medicare	39,089	39,559	42,560	35,301	42,679	42,679	40,438
Drug/Alcohol/Physical Testing	1,500	1,610	1,500	0	1,500	1,500	0
Disability	0	1,247	0	2,646	3,905	3,905	3,348
Group Health Insurance	102,505	111,846	138,739	127,536	138,757	138,757	167,397
Group Life Insurance	2,800	2,637	2,884	2,608	2,484	2,484	2,484
Group Dental Insurance	13,400	13,876	13,802	15,576	15,900	15,900	16,908
Pension	11,000	11,000	18,333	18,333	48,434	48,434	39,153
ICMA Match	<u>15,000</u>	<u>16,577</u>	<u>17,809</u>	<u>20,322</u>	<u>21,706</u>	<u>21,706</u>	<u>24,403</u>
Personnel:	739,361	708,929	809,607	696,456	843,759	843,759	822,728
Office Supplies	3,500	1,209	3,000	2,119	3,000	3,000	3,500
Traffic Light Supplies	5,300	16,014	5,300	10,248	6,500	6,500	6,750
Sign Supplies	4,080	2,751	3,580	5,248	3,500	3,500	3,500

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
City Highways Material	31,500	14,243	31,500	8,752	32,000	32,000	32,000
Road Painting	18,000	19,229	18,000	16,520	19,000	19,000	19,000
Salt, Chloride, Sand	83,000	84,163	85,000	80,560	85,000	85,000	85,000
Uniforms	10,400	9,933	10,000	10,160	10,000	10,000	10,000
Vehicle Repair Parts	85,000	75,643	85,000	35,285	85,000	85,000	75,000
Gasoline	5,000	10,491	5,500	3,025	5,500	5,500	5,500
Oil	3,000	2,437	3,000	1,242	3,000	3,000	3,000
Diesel Fuel	22,500	27,643	22,500	18,809	22,500	22,500	22,500
Advertising	1,500	970	500	898	500	500	0
Telephone	2,500	3,086	2,500	3,678	3,750	3,750	4,000
Liability Insurance	25,875	28,142	22,524	47,540	55,635	48,290	50,415
Contractual Work	0	(2,430)	0	(2,664)	0	0	0
Building Maintenance	0	0	5,000	4,929	5,000	5,000	5,000
Hydrant Maintenance	200	231	200	131	200	200	200
Tree Care	7,000	6,161	6,500	9,310	6,500	6,500	7,000
Storm Drain Maintenance	12,000	3,502	10,000	10,626	10,000	10,000	10,000
Equipment Rental	1,000	1,465	800	566	800	800	800
Office Equipment Maintenance	500	806	500	1,181	1,000	1,000	1,000
Travel & Training	2,000	1,708	2,500	2,217	2,500	2,500	3,000
Utilities - Garage	14,000	23,903	35,000	20,380	35,500	35,500	27,000
Traffic Lights	<u>27,000</u>	<u>28,400</u>	<u>27,000</u>	<u>29,642</u>	<u>27,000</u>	<u>27,000</u>	<u>28,500</u>
Operating Exp.:	<b>364,855</b>	<b>359,700</b>	<b>385,404</b>	<b>320,402</b>	<b>423,385</b>	<b>416,040</b>	<b>402,665</b>
Equipment Replacement	74,000	74,014	74,000	73,703	75,000	75,000	73,500
City Garage Improvements	0	0	0	0	0	0	0
City Highways	55,000	55,000	70,000	70,000	91,000	91,000	95,000
State Aid Highways	55,000	55,000	70,000	64,676	80,000	80,000	90,000
Curbs and Sidewalks	20,000	20,000	15,000	1,658	20,000	20,000	20,000
Storm Drain Project	0	0	0	91,575	0	0	0
Special Project	10,000	8,251	0	0	8,000	8,000	8,000
Traffic Calming	0	0	0	0	30,000	30,000	25,000
Note Payments-Principal	58,947	59,527	55,550	46,127	52,270	52,270	59,392
Note Payments-Interest	7,166	6,789	8,686	4,896	4,030	4,030	7,675
Special Appropriations	<u>170,000</u>	<u>175,672</u>	<u>130,000</u>	<u>131,450</u>	<u>90,000</u>	<u>90,000</u>	<u>45,000</u>
Capital Exp.:	<b>450,113</b>	<b>454,253</b>	<b>423,236</b>	<b>484,085</b>	<b>450,300</b>	<b>450,300</b>	<b>423,567</b>
Total, Public Works	<b>1,554,329</b>	<b>1,522,882</b>	<b>1,618,247</b>	<b>1,500,943</b>	<b>1,717,444</b>	<b>1,710,099</b>	<b>1,648,960</b>
<b>** 7200 PARKS</b>							
Permanent Salaries	86,117	89,898	79,051	91,887	80,073	80,073	95,239
Salaries - Other	12,300	6,645	12,690	7,973	12,000	12,000	8,160
Leave Time Turn-In	600	0	624	0	800	800	1,000
Overtime	5,000	547	5,000	278	5,500	5,500	5,500
FICA/Medicare	7,120	7,515	6,430	7,745	8,492	8,492	8,407
Disability	0	0	0	453	0	3,905	704
Group Health Insurance	17,895	16,408	18,424	18,610	19,397	19,397	32,028
Group Life Insurance	450	482	464	450	420	420	516
Group Dental Insurance	2,060	2,005	2,122	2,035	2,052	2,052	2,260
Pension	1,600	1,600	2,666	2,666	12,190	12,190	7,731
ICMA Match	2,000	2,059	2,741	2,403	3,831	3,831	3,831
School Cost Recovery	<u>32,609</u>	<u>32,609</u>	<u>32,609</u>	<u>32,609</u>	<u>32,609</u>	<u>32,609</u>	<u>32,609</u>
Personnel:	<b>167,751</b>	<b>159,768</b>	<b>162,821</b>	<b>167,109</b>	<b>177,364</b>	<b>181,269</b>	<b>197,985</b>
Park Supplies	13,500	12,056	13,500	12,254	14,000	14,000	14,000
Cemetery Supplies	300	300	300	528	300	300	300
Rec. Path Supplies	2,500	250	3,000	765	1,500	1,500	1,500
Advertising	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>
Operating Exp.:	<b>16,300</b>	<b>12,606</b>	<b>16,800</b>	<b>13,547</b>	<b>16,100</b>	<b>16,100</b>	<b>15,800</b>
Park Improvements	25,000	15,105	15,000	11,161	10,000	10,000	16,245
Recreation Path Committee	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>	<u>4,500</u>
Capital Exp.:	<b>25,000</b>	<b>15,105</b>	<b>15,000</b>	<b>11,161</b>	<b>13,500</b>	<b>13,500</b>	<b>20,745</b>
Total, Parks	<b>209,051</b>	<b>187,479</b>	<b>194,621</b>	<b>191,817</b>	<b>206,964</b>	<b>210,869</b>	<b>234,530</b>
<b>** 7500 WATER POLLUTION CONTROL</b>							
Permanent Salaries	228,550	236,677	233,000	255,469	242,267	242,267	250,565
Sewer Line Salaries	75,395	71,386	93,300	120,665	127,772	127,772	173,276
Leave Time Turn-In	8,670	6,798	9,020	7,560	9,020	9,020	9,020
Overtime	25,500	21,039	26,520	20,501	26,250	22,000	26,000
Fringe Benefits	230	489	230	351	800	650	700
FICA/Medicare	25,879	26,317	26,550	32,199	31,067	32,000	35,103

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Disability	0	0	0	1,067	1,300	1,150	1,116
Group Health Insurance	43,000	38,544	42,100	47,121	52,983	52,983	60,220
Group Life Insurance	1,080	962	1,102	900	1,000	1,000	828
Group Dental Insurance	5,600	4,470	5,768	5,003	5,768	5,768	5,106
Pension	4,700	4,700	7,850	7,850	18,019	18,019	15,645
ICMA Match	<u>7,360</u>	<u>7,379</u>	<u>7,660</u>	<u>8,216</u>	<u>9,753</u>	<u>9,753</u>	<u>9,971</u>
Personnel:	425,964	418,760	453,100	506,902	525,999	522,382	587,550
Office Supplies	1,600	1,426	1,800	1,759	1,900	1,950	2,000
Plant Supplies	27,000	22,648	28,500	19,940	35,000	35,000	38,000
Sewer Line Maint. Supplies	36,000	36,913	36,000	9,547	36,000	70,000	40,000
Pumping Station Supplies	18,000	18,368	18,500	9,137	20,000	20,000	20,000
Laboratory Supplies	8,200	7,385	8,200	5,093	9,000	8,727	9,000
Paint and Hardware	2,100	1,186	2,500	2,258	2,500	2,500	2,500
Oil and Grease	1,000	219	1,000	22	1,000	731	1,000
Chlorine and Sulpher	14,500	13,988	15,000	16,618	15,500	15,500	16,000
Caustic Soda and Lime	6,100	6,617	9,450	6,991	9,500	9,500	10,000
Alum	30,000	29,019	32,000	30,818	35,000	32,500	35,000
Water-Airport, B/B-Pump	1,400	2,880	2,800	2,729	3,000	3,000	3,000
Landfill Supplies/Repairs	0	11,780	0	0	0	0	0
Clothing Supplies	3,150	2,095	3,300	3,111	3,500	3,350	3,500
Truck Parts	5,000	2,246	5,000	8,131	5,000	4,000	5,000
Gas and Diesel Fuel	2,800	4,087	3,300	3,932	4,000	4,000	4,000
Fuel-Airport Parkway	7,600	10,044	8,500	12,126	10,000	10,000	10,000
Fuel-Bartlett Bay	8,400	6,721	9,375	5,421	10,000	10,000	10,000
Advertising	0	740	0	349	0	0	1,000
Telephone and Alarms	15,000	13,242	16,000	7,717	16,000	14,000	16,000
Postage	0	0	0	290	0	0	0
Discharge Permit	2,500	0	0	0	0	1,388	4,200
Landfill Fees	9,200	9,565	10,000	6,008	10,200	7,500	10,200
Liability Insurance	33,700	72,964	71,038	91,739	119,089	119,089	107,914
Billing - Water Department	21,800	21,850	23,000	22,950	25,500	25,500	27,000
Soil/Sludge Management	350,000	364,884	365,000	370,881	365,000	365,000	365,000
Environmental Studies	2,500	2,285	2,500	4,158	2,500	2,500	4,000
Auditing	3,000	2,168	3,000	2,127	3,000	3,000	3,000
Landfill Engineering	0	31,067	0	56,651	10,000	10,000	15,000
Administrative Services	46,000	46,000	47,800	47,800	50,000	50,000	51,500
Burlington Sewer Lines	53,000	25,628	54,000	78,547	54,000	54,000	80,000
Travel & Training	2,500	1,989	2,800	4,195	3,000	3,000	4,500
Engineering Study - Hinesburg Rd Pumping	30,000	23,068	0	7,455	0	0	0
Utilities-Pumping Stations	38,000	41,643	44,000	39,395	44,000	44,000	44,000
Landfill Pumping Stations	0	2,417	0	2,007	3,000	3,000	3,000
Utilities - APEX	84,000	86,515	92,000	101,728	92,000	100,000	100,000
Utilities-Bartlett Bay	<u>78,000</u>	<u>71,015</u>	<u>86,000</u>	<u>79,652</u>	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>
Operating Exp.:	942,050	994,658	1,002,363	1,061,282	1,084,189	1,118,735	1,131,314
Equipment Replacement Res.	250,000	250,000	245,000	245,000	245,000	245,000	245,000
Vehicle Replacement	22,000	21,099	26,500	27,298	0	0	0
Pump Repairs & Replacement	45,000	42,063	45,000	34,111	75,000	75,000	42,500
Office Furniture & Equipment	0	0	0	5,893	0	0	0
Vactor - Principal & Interest	30,000	28,937	28,500	28,292	26,200	0	0
Impact Fee - Capital Projects	0	0	250,000	250,000	0	250,000	839,500
Transfer to Debt Service	0	0	0	0	0	0	0
Capital Exp.:	<u>347,000</u>	<u>342,099</u>	<u>595,000</u>	<u>590,594</u>	<u>346,200</u>	<u>570,000</u>	<u>1,127,000</u>
Total, W. P. C.	<u>1,715,014</u>	<u>1,755,517</u>	<u>2,050,463</u>	<u>2,158,778</u>	<u>1,956,388</u>	<u>2,211,117</u>	<u>2,845,864</u>
<b>** 7550 WATER DEPARTMENT</b>							
CWD Labor	225,300	197,571	245,000	213,595	273,490	235,250	252,350
Emergency On-call	3,800	3,800	1,950	1,950	1,950	1,950	1,950
Water Purchase	618,000	646,672	620,000	652,658	717,750	756,912	820,300
Materials	47,200	45,221	56,900	54,743	52,750	48,875	44,200
Equipment Rental	56,800	52,584	61,000	58,667	56,300	57,500	56,000
System Improvements	10,000	10,617	10,000	10,255	9,260	10,000	10,000
Miscellaneous	<u>500</u>	<u>317</u>	<u>500</u>	<u>35</u>	<u>500</u>	<u>300</u>	<u>1,750</u>
Operating Exp.:	961,600	956,782	995,350	991,903	1,112,000	1,110,787	1,186,550
Office Salaries & Expenses	68,800	70,321	73,800	78,426	78,850	79,450	84,100
Computer Services	5,175	5,175	5,375	5,225	4,375	4,075	600
Life Insurance - Retired	300	0	300	0	0	0	0
General Insurance	1,000	0	1,000	0	20,000	17,300	18,125
Building Lease	11,225	11,225	11,225	11,225	11,225	11,225	11,225

Account Description	2000/2001 Budget	2000/2001 Audited	2001/2002 Budget	2001/2002 Audited	2002/2003 Budget	Year-end Estimate	2003/2004 Budget
Public Information	3,000	3,545	3,500	2,298	3,650	2,500	3,000
Professional Services	59,550	48,075	60,600	59,967	53,800	54,850	64,750
Water Supply Permit Fees	14,400	15,040	14,425	17,621	17,275	18,200	17,700
Debt Service: Water Line Relocation, Shelburne Rd	60,100	57,428	82,575	80,009	42,875	42,875	41,850
Debt Service: Automated Meter Reading System	0	0	0	0	0	0	65,550
Administrative Exp:	223,550	210,809	252,800	254,771	232,050	230,475	306,900
Reserve Transfers	25,000	99,641	0	86,354	55,000	75,288	17,000
Total, Water Department	1,210,150	1,267,232	1,248,150	1,333,028	1,399,050	1,416,550	1,510,450
<b>** 9000 CITY BONDED DEBT</b>							
Recreation Path: Principal	39,304	39,304	39,304	39,304	0	0	0
Recreation Path Interest	3,813	3,812	1,277	1,277	0	0	0
Dorset Street Principal	130,696	130,696	130,696	130,696	0	0	0
Dorset Street Interest	12,677	12,678	4,248	4,248	0	0	0
Parkland 1992 Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Parkland 1992 Interest	27,777	23,106	25,726	25,726	23,641	23,641	21,520
Parkland/Brand Farm Prin.	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Parkland/Brand Farm Interest	28,791	28,791	26,895	26,895	24,956	24,956	22,982
Landfill Closure Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Landfill Closure Interest	3,750	3,750	2,942	2,942	2,120	2,120	1,282
Tower Truck Principal	45,000	45,000	45,000	45,000	45,000	45,000	40,000
Tower Truck Interest	14,280	14,280	12,368	12,368	10,410	10,410	9,032
Public Works Facility Principal	100,000	87,533	110,970	102,675	102,750	102,750	102,750
Public Works Facility Interest	0	0	99,165	99,095	94,600	94,600	89,880
Radios/Emergency Operation Center - Principal	0	0	0	0	0	0	0
Radios/Emergency Operation Center - Interest	0	0	0	0	0	0	32,500
Total, City Bonded Debt	496,088	478,950	588,591	580,226	393,477	393,477	409,946
<b>** 9000 W.P.C. BONDED DEBT</b>							
Bartletts Bay '99 Principal	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Total, WPC Bonded Debt	245,000	245,000	245,000	245,000	245,000	245,000	245,000
<b>** 9200 OTHER BONDED DEBT</b>							
Total, Other Bonded Debt	0	0	0	0	0	0	0
<b>** 9300 OTHER OPERATING ENTITIES</b>							
County Court	82,023	84,980	82,484	82,120	94,843	94,843	119,379
Winooski Valley Park	31,000	31,000	32,000	32,000	36,000	36,000	37,500
C.C.T.A.	212,962	214,963	228,636	228,638	250,663	250,663	265,000
Regional Planning	11,694	11,694	12,164	12,164	13,533	13,533	14,369
Metropolitan Planning	8,295	8,295	12,485	12,485	10,601	10,601	10,861
Total, Other Operating Entities	345,974	350,932	367,769	367,407	405,640	405,640	447,109
Total Expenditures:	11,313,504	11,570,665	12,274,274	12,594,960	12,794,507	13,256,135	14,292,522

# CITY OF SOUTH BURLINGTON

## ANTICIPATED OPERATING BUDGET RECEIPTS

### FY 2002-2004

<u>ACCOUNT DESCRIPTION</u>	<u>2001-2002 BUDGET</u>	<u>2001-2002 AUDITED</u>	<u>2002-2003 BUDGET</u>	<u>2002-2003 ESTIMATED</u>	<u>2003-2004 BUDGET</u>
Interest/Penalty on Tax	150,000	135,150	160,000	160,000	160,000
City Clerk Fees	129,400	262,898	145,055	296,200	236,200
Dog Licenses/Kennel Fees	9,850	7,077	9,850	9,300	9,300
Beverage Licenses	7,200	6,850	7,200	7,200	7,200
Fish & Game, Tobacco Licenses	200	301	200	200	200
Marriage Licenses	800	1,228	800	800	800
Ambulance Service	5,000	2,220	2,500	4,500	4,500
Interest Income	120,000	70,599	95,000	70,000	70,000
Building Permits	90,000	150,414	110,000	90,000	100,000
Zoning & Planning Hearings	11,800	14,632	11,550	11,550	11,550
Recreation Fees	66,150	41,438	66,150	66,600	66,600
Red Rocks Gate Receipts	5,000	5,832	6,500	6,500	6,500
Miscellaneous Revenues	60,700	106,619	70,700	86,067	89,167
Administrative Services	234,300	47,800	300,571	300,571	302,071
Fire Department Revenues	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>General Government</b>	<b>891,400</b>	<b>853,058</b>	<b>987,076</b>	<b>1,110,488</b>	<b>1,065,088</b>
Vermont District Court Fees	100,000	126,386	154,000	120,000	159,000
Fines & Violations	2,000	1,050	2,000	2,000	2,000
Reports & Investigations	3,000	5,631	3,000	3,200	3,200
Off Duty Reimbursement	25,000	25,000	25,000	30,000	30,000
Police Forfeiture Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Police Department</b>	<b>130,000</b>	<b>158,067</b>	<b>184,000</b>	<b>155,200</b>	<b>194,200</b>
State Aid-Highways	170,000	144,412	175,000	175,000	175,000
Road Opening Permits	10,000	2,700	10,000	5,000	5,000
Cemetery Trust Fund	300	528	300	300	300
Fuel Pump Surcharge	4,000	7,054	4,000	7,000	7,000
Pelletizing Plant	<u>10,000</u>	<u>10,001</u>	<u>10,000</u>	<u>13,000</u>	<u>18,000</u>
<b>Highway Department</b>	<b>194,300</b>	<b>164,695</b>	<b>199,300</b>	<b>200,300</b>	<b>205,300</b>
<b>Subtotal City Departments</b>	<b>1,215,700</b>	<b>1,175,820</b>	<b>1,370,376</b>	<b>1,465,988</b>	<b>1,464,588</b>
<b>Water Department</b>	<b>1,248,150</b>	<b>1,333,028</b>	<b>1,399,050</b>	<b>1,416,550</b>	<b>1,510,450</b>
Sewer User Fees	1,715,463	1,626,930	1,871,388	1,871,388	1,921,364
Miscellaneous, W.P.C.	<u>335,000</u>	<u>448,288</u>	<u>85,000</u>	<u>85,000</u>	<u>924,500</u>
<b>Water Pollution Control</b>	<b>2,050,463</b>	<b>2,075,218</b>	<b>1,956,388</b>	<b>1,956,388</b>	<b>2,845,864</b>
<b>Total All Departments</b>	<b><u>4,514,313</u></b>	<b><u>4,584,066</u></b>	<b><u>4,725,814</u></b>	<b><u>4,838,926</u></b>	<b><u>5,820,902</u></b>



# CITY OF SOUTH BURLINGTON

## ADDITIONS TO THE OPERATING BUDGET

### TEN-YEAR PROJECTIONS

	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>TOTAL</u>
1 Public Works Personnel (2.5)	-	15,000	15,000	15,000	15,000	-	15,000	-	-	-	75,000
2 Highway Construction and Repair	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	160,000
3 Park Development	-	-	-	10,000	-	-	10,000	-	-	-	20,000
4 Park Maintenance Personnel											
1 FTE plus summer	20,000	5,000	-	-	-	5,000	-	-	-	-	30,000
5 City Hall (3 FTE)	30,000	15,000	15,000	-	-	-	15,000	15,000	-	-	90,000
6 Police (5 FTE)	-	-	20,000	20,000	40,000	-	40,000	-	40,000	40,000	200,000
7 Firefighters (3 FTE)	-	20,000	20,000	-	-	40,000	-	40,000	-	-	120,000
	70,000	75,000	85,000	60,000	70,000	60,000	95,000	70,000	55,000	55,000	695,000

# CITY OF SOUTH BURLINGTON

## CAPITAL ASSET ADDITIONS

### TEN-YEAR PROJECTIONS

<u>Funding</u> <u>Years</u>	<u>Project Description</u>	<u>Est. Cost</u> <u>x 1000</u>	<u>City's</u> <u>Share</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>Total</u>
O/B	Approved City Debt			409,946	560,823	528,006	510,472	488,551	430,843	414,939	398,993	382,989	366,898	4,492,460
	1/89 Dorset St. On-Ramp	500	10		(*)									
10	Williston Road Widening	2,226	445							71,200	68,530	65,860	63,190	268,780
10	1/89-Hinesburg Road	2,760	55					8,800	8,470	8,140	7,810	7,480	7,480	48,180
10	City Hall Repair	250	250			40,000	38,500	37,000	35,500	34,000	32,500	31,000	29,500	278,000
10	Kennedy Drive Construction	5,500	550			88,000	84,700	81,400	78,100	74,800	71,500	68,200	64,900	611,600
20	Water System Improvements	1,900	1,900		(*)									
20	Hinesburg Road Construction	4,000	800				84,000	81,800	79,600	77,400	75,200	73,000	73,000	544,000
20	Community Center	7,000	7,000					735,000	715,750	696,500	677,250	658,000	638,750	4,121,250
20	Police Station	2,000	2,000				210,000	204,500	199,000	193,500	182,500	177,000	171,500	1,338,000
10	Government House	5,000	2,500				370,000	355,000	340,000	325,000	310,000	295,000	90,000	2,870,000
O/B	Airport Parkway													
10	Lime Kiln Bridge	3,000	300				44,400	42,600	40,800	39,000	37,200	35,400	33,600	367,200
	Estimated Yearly Debt Service			409,946	1,008,823	1,087,206	1,342,072	2,034,651	1,928,063	1,934,479	1,861,483	1,793,929	1,538,818	14,939,470
	Estimated Grand List x 100													
	Projected @ +3% 2003-2013			140,331	144,541	148,877	153,344	157,944	162,682	167,563	172,590	177,768	183,101	
	Estimated Tax Rate			0.0292	0.0698	0.0730	0.0875	0.1288	0.1185	0.1154	0.1079	0.1009	0.0840	

(\*) These are to be paid by combination of impact fee, user fee, and tax revenue.

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# ANGOLANO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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DAVID H. ANGOLANO, CPA  
HEATHER L. ANGOLANO, CPA  
DAVID J. ANGOLANO

## Independent Auditors' Report

To The City Council  
City of South Burlington, Vermont

We have audited the accompanying general-purpose financial statements of City of South Burlington, Vermont, as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of City of South Burlington, Vermont's management. Our responsibility is to express an opinion on these general-purpose 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 *Government 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of City of South Burlington, Vermont, as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2003 on our consideration of City of South Burlington, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of City of South Burlington, Vermont taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of City of South Burlington, Vermont. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as

required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Angolano & Company*

Angolano & Company

Shelburne, Vermont

Firm Registration Number 92-0000141

December 17, 2003

# City of South Burlington, VT

## Management Discussion Fiscal Year ended June 30, 2003

This section of the City of South Burlington's annual financial report presents its discussion and analysis of the City's financial performance as they relate to Fund Financial Statements, government funds, and Proprietary and Fiduciary funds. As the City is transitioning its financial statements to present Government-wide reporting, certain comparative data is unavailable.

### Financial Highlights

#### Revenues - Fiscal Year End (FYE)

In FYE 2003, total operating revenues were raised by property taxes (57%), enterprise fund user fees (sewer and water) (21%), intergovernmental revenues and general government services (22%).

##### Local Property Taxes:

The City's tax rate stayed the same in FYE 2002 and FYE 2003. Tax collections increased 4% in FYE 2002 reflecting a 3.9% growth in the grand list of property values. While property tax revenues for FYE 2003 reflects a less than 1% decrease, the projected tax rate, at \$0.580 for FYE 2004, reflects a 2.1% increase and an expected 2.8% growth in grand list over the previous year.

Although sewer rates in FYE 2003 stayed at previous levels, they are expected to increase 10% in FYE 2004, to recover new environmental regulations and increased operating costs.

In FYE 2003 the water department experienced a 12% increase in wholesale water fees. The City raised the water user fee by 3.9% in FYE 2003 and anticipates another 10% in FYE 2004 to recover additional wholesale water increases.

General government revenues continue to experience a high level of recording fees due to mortgage refinancing, new home purchases, and overall volume of documents to be recorded. The City expects this volume to level off by the end of FYE 2004.

#### Expenditures

In general, the City manages its budget very closely and has been extremely successful in maintaining expenditures within budget limitations as prescribed by the City Charter.

During FYE 2002 and into FYE 2003, the City's general operating expenses experienced increases in 1) permanent salaries as a result of employment contract negotiations, 2) substantial increases in health insurance premiums, and 3) higher pension contributions necessary to fund its defined benefit retirement system to cover increased benefits and poor investment performance. Total costs are expected to increase in 2004 for adjustments to permanent salaries and health care costs.

Improvements to the City's infrastructure streets, road, and sidewalks, are continually being performed under a five-year construction plan supported by the City's operating budget.

Prior to 2004, the City has presented its water pollution control operation as a special revenue fund. Beginning in 2004, this operation will be reported and presented as an enterprise fund or "business-type activity".

**City of South Burlington, VT  
Management Discussion  
Fiscal Year ended June 30, 2003**

**Changes City of South Burlington's Net Assets  
Fiscal Year Ended June 30, 2003  
(000's of dollars)**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>Revenues</b>			
Program revenues			
Charges for service	\$ 573	\$ 1,621	\$ 2,194
Operating grants	4,121		4,121
General revenues			-
Property taxes	7,825		7,825
Other fees and permits	724		724
State and federal revenues	307		307
Other	359		359
<b>Total revenues</b>	<b>13,909</b>	<b>1,621</b>	<b>15,530</b>
<b>Expenses</b>			
General government	1,639		1,639
Public safety	5,280		5,280
Public works	1,633		1,633
Culture and recreation	2,830		2,830
Community development	1,405		1,405
Capital projects	1,698		1,698
Other entities	529		529
Water		1,427	1,427
Sewer	1,781		1,781
<b>Total Expenses</b>	<b>16,795</b>	<b>1,427</b>	<b>18,222</b>
Excess (deficiency) before special items and transfers	(2,886)	194	(2,692)
Special item: Transfers	-	-	-
<b>Increase (decrease) in net assets</b>	<b>\$ (2,886)</b>	<b>\$ 194</b>	<b>\$ (2,692)</b>

**Fund Balances**

The fund financial statements provide more detail information about the City's funds, focusing on its most significant funds – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending on particular programs. The City maintains funds required by State law and by bond covenants and establishes other funds to control and manage money provided by certain taxes and grants, for specific purposes.

As of the close of FYE 2003, the City's governmental funds reported \$6,624,679 combined ending fund balance, a decrease of \$592,038 when compared to the previous fiscal year. The City management has



**City of South Burlington, VT  
Management Discussion  
Fiscal Year ended June 30, 2003**

designated \$1,833,276 of the unrestricted fund balance for specific purposes. The City's general fund balance at the end of FYE 2003 was \$1,611,136.

The City's Proprietary Funds increased \$315,389, or 12%, to \$2,928,484. Its Fiduciary Funds, held as trustee or agent for the benefit of those outside of the government, amounted to \$5,988,815, and reflects an increase of 6%.

**Net Assets**

The City's combined net assets are presented as follows:

**City of South Burlington's Net Assets  
Fiscal Year Ended June 30, 2003  
(000's of dollars)**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Current and other assets	\$ 8,120	\$ 1,741	\$ 9,861
Capital assets	23,406	1,928	25,334
<b>Total assets</b>	<b>31,526</b>	<b>3,669</b>	<b>35,195</b>
Long-term debt outstanding	8,050	620	8,670
Other liabilities	1,537	121	1,658
<b>Total liabilities</b>	<b>9,587</b>	<b>741</b>	<b>10,328</b>

**Net assets:**

Invested in capital assets, net of related debt	17,609		17,609
Restricted	5,621	823	6,444
Unrestricted	(1,291)	2,105	814
<b>Total net assets</b>	<b>21,939</b>	<b>2,928</b>	<b>24,867</b>

**City of South Burlington's Capital Assets  
Fiscal Year Ended June 30, 2003  
(000's of dollars)**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Land	\$ 5,223	\$ -	\$ 5,223
Buildings and Improvements	9,563	-	9,563
Equipment	2,123	-	2,123
Infrastructure	31,455	3,221	34,676
<b>Total</b>	<b>48,364</b>	<b>3,221</b>	<b>51,585</b>
Less accumulated depreciation	24,957	1,293	26,250
<b>Net capital assets</b>	<b>\$ 23,407</b>	<b>\$ 1,928</b>	<b>\$ 25,335</b>

**City of South Burlington, VT  
Management Discussion  
Fiscal Year ended June 30, 2003**

**Long-term Debt**

At FYE June 30, 2003 the City had \$8.6 million in bonds and notes outstanding. More detailed information about the City's long-term debt is presented in Note 5 to the financial statements.

**City of South Burlington's  
Outstanding Debt  
Fiscal Year Ended June 30, 2003  
(000's of dollars)**

	<b>Governmental <u>Activities</u></b>	<b>Business-type <u>Activities</u></b>	<b><u>Total</u></b>
General obligation bonds:			
- backed by the City	\$ 8,049	\$ 620	\$ 8,669
Revenue bonds and notes:			
- backed by specific tax and fee revenues	-	-	-
<b>Total</b>	<b><u>\$ 8,049</u></b>	<b><u>\$ 620</u></b>	<b><u>\$ 8,669</u></b>

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

While property tax revenues for FYE 2003 reflects a less than 1% decrease, the projected tax rate, at \$0.580 for FYE 2004, reflects a 2.1% increase and an expected 2.8% growth in grand list over the previous year.

In FYE 2004, the City is expected to make significant improvements to its water and sewer systems. Utilizing a combination of its bonding ability, reserved impact fees and user fees, the City plans to increase its water storage capacity and improve its water delivery infrastructure. These improvements and a series of sewer system improvements will maintain a high level of service to its taxpayers/ratepayers.

Although sewer rates in FYE 2003 stayed at previous levels, they are expected to increase 10% in FYE 2004, to recover new environmental regulations and increased operating costs.

The City plans to raise the water user fee additional 10% in FYE 2004 to recover additional wholesale water increases.

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Manager's Office, 575 Dorset Street, South Burlington, VT 05403.

City of South Burlington, Vermont  
Statement of Net Assets  
Government-Wide  
June 30, 2003

EXHIBIT I

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 6,936,846	\$ 901,203	\$ 7,838,049
Taxes Receivable	129,499		129,499
Delinquent Taxes Receivable	165,317		165,317
Penalty and Interest Receivable	94,873		94,873
Allowance for Doubtful Accounts	(48,000)		(48,000)
Wastewater Pollution Control Receivables - Unbilled	283,994	254,148	538,142
Accounts Receivable - Other	366,100	256,151	622,251
Due From Other Governments	181,721	299,631	481,352
Prepaid Expenses	9,906		9,906
Inventory		14,911	14,911
Construction in Progress		15,311	15,311
Capital Assets, net (Note 13)	<u>23,406,620</u>	<u>1,928,018</u>	<u>25,334,638</u>
Total Assets	<u>31,526,876</u>	<u>3,669,373</u>	<u>35,196,249</u>
<b>LIABILITIES:</b>			
Accounts Payable	408,160	112,761	520,921
Accrued Expenses	113,730	7,818	121,548
Accrued Interest Payable	25,978		25,978
Due To Other Funds	233,002		233,002
Deferred Revenue	740,685		740,685
Obligations Under Capital Lease	15,927		15,927
Long-Term Liabilities (Note 5):			
Due Within One Year	606,307	22,325	628,632
Due in More Than One Year	<u>7,443,343</u>	<u>598,025</u>	<u>8,041,368</u>
Total Liabilities	<u>9,587,132</u>	<u>740,929</u>	<u>10,328,061</u>
<b>NET ASSETS:</b>			
Investment in Capital Assets, net of related debt	17,609,566		17,609,566
Contributed Capital		822,960	822,960
Restricted for Other Purposes	5,621,324		5,621,324
Unrestricted	<u>(1,291,146)</u>	<u>2,105,484</u>	<u>814,338</u>
Total Net Assets	<u>\$ 21,939,744</u>	<u>\$ 2,928,444</u>	<u>\$ 24,868,188</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Statement of Activities  
Government-Wide  
For The Year Ended June 30, 2003

EXHIBIT II

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants	Governmental Activities	Business-Type Activities
General Government	\$ 1,639,032		\$ -	\$ (1,639,032)	
Public Safety	5,280,409		536,397	(4,744,012)	
Streets and Highways	1,633,353		92,775	(1,540,578)	
Culture and Recreation	2,830,198		-	(2,830,198)	
Community Development	1,405,053		1,405,053	-	
Sewer	1,780,854		1,772,160	(8,694)	
Capital Projects	1,697,918		314,954	(1,382,964)	
Other Entities	528,518	\$ 240,710	-	(287,808)	
Recreation and Water Services	1,426,780	1,620,530	-	-	\$ 193,750
Total	<u>\$ 18,222,115</u>	<u>\$ 1,861,240</u>	<u>\$ 4,121,339</u>	<u>(12,433,286)</u>	<u>193,750</u>
General Revenues:					
Property Taxes				7,824,824	7,824,824
Penalties and Interest				133,631	133,631
Licenses, Fees & Permits				588,504	588,504
Charges for Services				331,969	331,969
Fines and Forfeitures				1,882	1,882
State & Federal Revenues not Restricted to Specific Programs				306,746	306,746
Investment Earnings				153,264	153,264
Gifts, Reimbursements & Other Unrestricted Revenue				103,887	103,887
Miscellaneous				102,040	102,040
Total General Revenues				<u>9,546,747</u>	<u>9,546,747</u>
Excess (Deficiency) of Revenues Over Expenses				(2,886,539)	193,750
Net Assets - Beginning				1,595,393	1,790,134
Prior Period Adjustment				-	121,600
Net Assets - Ending				<u>\$ (1,291,146)</u>	<u>\$ 2,105,484</u>
					<u>\$ 814,338</u>

City of South Burlington, Vermont  
Combined Balance Sheet  
All Fund Types - Fund Base  
June 30, 2003

EXHIBIT III

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Trust and Agency Funds	General Long-Term Debt	(Memorandum Only)
<b>ASSETS</b>							
Current Assets:							
Cash	\$ 868,242	\$ 3,621,850	\$ 2,446,754	\$ 901,203	\$ 55,832		\$ 7,893,881
Investments					9,233,387		9,233,387
Taxes Receivable	128,570		929				129,499
Delinquent Taxes Receivable	163,848		1,469				165,317
Accounts Receivable	294,691	71,409		256,151			622,251
Penalty and Interest Receivable	94,279		594				94,873
Allowance for Doubtful Accounts	(48,000)						(48,000)
Due From Water Department - Wastewater Pollution Control Receivables - Billed		148,824					148,824
Wastewater Pollution Control Receivables - Unbilled		283,994		254,148			538,142
Inventory				14,911			14,911
Prepaid Expenses	9,906						9,906
Due From Other Funds	1,008,417	1,043,229	63,831				2,115,477
Due From Other Governments	7,723	170,479	3,519	455,659			637,380
Construction in Progress	-	-	-	15,311	-	-	15,311
Total Current Assets	<u>2,527,676</u>	<u>5,339,785</u>	<u>2,517,096</u>	<u>1,897,383</u>	<u>9,289,219</u>	<u>\$ -</u>	<u>21,571,159</u>
Other Assets:							
Fixed Assets				1,928,018			1,928,018
Amount to be Provided for:							
Retirement Incentive						248,062	248,062
Compensated Absences						408,616	408,616
Retirement of General Long-Term Debt	-	-	-	-	-	7,763,824	7,763,824
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928,018</u>	<u>-</u>	<u>8,420,502</u>	<u>10,348,520</u>
<b>TOTAL ASSETS</b>	<b>\$ 2,527,676</b>	<b>\$ 5,339,785</b>	<b>\$ 2,517,096</b>	<b>\$ 3,825,401</b>	<b>\$ 9,289,219</b>	<b>\$ 8,420,502</b>	<b>\$ 31,919,679</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts Payable	\$ 69,204	\$ 307,706	\$ 31,250	\$ 112,761	\$ 204		\$ 521,125
Accrued Expenses	105,363	7,079		7,818	3,230,329	\$ 408,616	3,759,205
Salary Reserve Payable	1,288						1,288
Due to Agencies					3,239		3,239
Due to Other Funds		1,357,486	684,158	7,204	66,632		2,115,480

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combined Balance Sheet  
All Fund Types - Fund Base  
June 30, 2003

EXHIBIT III

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Trust and Agency Funds	General Long-Term Debt	
Due to Other Governments				\$ 148,824			\$ 148,824
Due to Water Department			\$ 455,659				455,659
Deferred Revenue	\$ 740,685						740,685
Retirement Health Incentive						\$ 248,062	248,062
Bonds and Notes Payable	-	-	-	620,350	-	7,763,824	8,384,174
Total Liabilities	<u>916,540</u>	<u>\$ 1,672,271</u>	<u>1,171,067</u>	<u>896,957</u>	<u>\$ 3,300,404</u>	<u>8,420,502</u>	<u>16,377,741</u>
Fund Equity:							
Contributed Capital				822,960			822,960
Fund Balances:							
Restricted		3,800,364	48,438		6,048,815		9,897,617
Unrestricted:							
Designated		130,385	1,702,891				1,833,276
Undesignated	1,611,136	(263,235)	(405,300)		(60,000)		882,601
Retained Earnings, Designated	-	-	-	2,105,484	-	-	2,105,484
Total Fund Balances	<u>1,611,136</u>	<u>3,667,514</u>	<u>1,346,029</u>	<u>2,928,444</u>	<u>5,988,815</u>	<u>-</u>	<u>15,541,938</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 2,527,676</u>	<u>\$ 5,339,785</u>	<u>\$ 2,517,096</u>	<u>\$ 3,825,401</u>	<u>\$ 9,289,219</u>	<u>\$ 8,420,502</u>	<u>\$ 31,919,679</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combined Statement of Revenue, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Fund Base  
For The Year Ended June 30, 2003

EXHIBIT IV

	General Fund	Special Revenue Funds	Capital Projects Fund	Expendable Trust Funds	Totals (Memorandum Only)
<b>REVENUES:</b>					
Property Taxes	\$ 7,797,841		\$ 26,983		\$ 7,824,824
Penalties and Interest	133,015		616		133,631
Licenses, Fees and Permits	531,087	\$ 57,417			588,504
Intergovernmental	306,746	1,499,547	264,711		2,071,004
Charges for Services	37,882	2,602,621	48,547	\$ 6,157	2,695,207
Fines and Forfeits	1,882			4,958	6,840
Investment Interest	49,755	67,019	36,490	14,861	168,125
Miscellaneous	102,040			36	102,076
Unrealized Gain on Investment				93,213	93,213
Gifts, Reimbursements and Other	-	103,311	576	13,695	117,582
<b>TOTAL REVENUES</b>	<u>8,960,248</u>	<u>4,329,915</u>	<u>377,923</u>	<u>132,920</u>	<u>13,801,006</u>
<b>EXPENDITURES:</b>					
General Government	1,590,031				1,590,031
Public Safety	4,367,997	536,397			4,904,394
Streets and Highways	1,217,074	92,775			1,309,849
Culture and Recreation	825,071				825,071
Community Development		1,405,053			1,405,053
Sewer		1,772,160			1,772,160
Capital Projects	408,415	50,243	1,154,157		1,612,815
Other Entities	414,466	114,052		128,709	657,227
Debt Service:					
Principal	391,081	270,750			661,831
Interest	160,635	642	-	-	161,277
<b>TOTAL EXPENDITURES</b>	<u>9,374,770</u>	<u>4,242,072</u>	<u>1,154,157</u>	<u>128,709</u>	<u>14,899,708</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(414,522)</u>	<u>87,843</u>	<u>(776,234)</u>	<u>4,211</u>	<u>(1,098,702)</u>
<b>Other Financing Sources (Uses):</b>					
Proceeds of Long-Term Debt	180,000		90,165		270,165
Operating Transfers In	3,795	250,793	863,148	5,577	1,123,313
Operating Transfers Out	(280,000)	(591,233)	(5,793)	(10,297)	(887,323)
<b>Total Other Financing Sources (Uses)</b>	<u>(96,205)</u>	<u>(340,440)</u>	<u>947,520</u>	<u>(4,720)</u>	<u>506,155</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(510,727)</u>	<u>(252,597)</u>	<u>171,286</u>	<u>(509)</u>	<u>(592,547)</u>
<b>FUND BALANCES, JULY 1, 2002</b>	<u>2,121,863</u>	<u>3,920,111</u>	<u>1,174,743</u>	<u>204,886</u>	<u>7,421,603</u>
<b>FUND BALANCES, JUNE 30, 2003</b>	<u>\$ 1,611,136</u>	<u>\$ 3,667,514</u>	<u>\$ 1,346,029</u>	<u>\$ 204,377</u>	<u>\$ 6,829,056</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combined Statement of Revenues, Expenses  
and Changes in Fund Equity  
Proprietary Fund Type and Nonexpendable Trust and Pension Trust Funds  
For The Year Ended June 30, 2003

EXHIBIT V

	Proprietary Fund Types		Fiduciary Fund Types		
	<u>Enterprise Funds</u>		<u>Nonexpendable Trust Fund</u>	<u>Pension Trust Fund</u>	
	Recreation Programs	Water Department	Cemetery Trust Fund	Employee Retirement System	Totals (Memorandum Only)
Operating Revenues:					
Water Sales		\$ 1,334,951			\$ 1,334,951
Charges for Services	\$ 19,720	45,215			64,935
Connection Fees		79,489			79,489
Miscellaneous	73,494	51,516			125,010
Contributions	-	-	-	\$ 500,599	500,599
Total Operating Revenues	<u>93,214</u>	<u>1,511,171</u>	<u>\$ -</u>	<u>500,599</u>	<u>2,104,984</u>
Operating Expenses:					
Salaries	50,841	288,159			339,000
On-Call Service		2,100			2,100
Benefits Paid	3,889			313,310	317,199
Supplies	9,179				9,179
Advertising	1,014				1,014
Programs	24,779				24,779
Office Expenses	842	12,624			13,466
Travel and Training	3,319				3,319
General Expenses			20		20
Equipment	2,077				2,077
Water Purchases		687,927			687,927
Materials		19,472			19,472
Equipment Rental		62,423			62,423
Hydrant Replacement		9,900			9,900
Computer Services		4,050			4,050
Insurance		17,360			17,360
Lease		11,225			11,225
Public Information		2,517			2,517
Professional Services		51,850		35,130	86,980
Water System Permit Fee		16,813			16,813
Tank Storage Study		12,725			12,725
Miscellaneous		15,592			15,592
Depreciation	-	95,549	-	-	95,549
Total Operating Expenses	<u>95,940</u>	<u>1,310,286</u>	<u>20</u>	<u>348,440</u>	<u>1,754,686</u>
Net Operating Income	<u>(2,726)</u>	<u>200,885</u>	<u>(20)</u>	<u>152,159</u>	<u>350,298</u>
Non-Operating Income (Expenses):					
Investment Income	1,083	15,062	144	187,210	203,499
Interest Expense	-	(20,554)	-	-	(20,554)
Total Non-Operating Income (Expenses)	<u>1,083</u>	<u>(5,492)</u>	<u>144</u>	<u>187,210</u>	<u>182,945</u>
Net Income Before Transfers	(1,643)	195,393	124	339,369	533,243

The accompanying notes are an integral part of these financial statements



City of South Burlington, Vermont  
 Combined Statement of Revenues, Expenses  
 and Changes in Fund Equity  
 Proprietary Fund Type and Nonexpendable Trust and Pension Trust Funds  
 For The Year Ended June 30, 2003

EXHIBIT V

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise Funds</u>		<u>Nonexpendable Trust Fund</u>	<u>Pension Trust Fund</u>	
	<u>Recreation Programs</u>	<u>Water Department</u>	<u>Cemetery Trust Fund</u>	<u>Employee Retirement System</u>	
Operating Transfers Out - General Fund	\$ -	\$ -	\$ (284)	\$ -	\$ (284)
Net Income (Loss)	(1,643)	195,393	(160)	339,369	532,959
Fund Equity, July 1, 2002	53,344	2,559,750	8,703	5,436,526	8,058,323
Prior Period Adjustment	-	121,600	-	-	121,600
Fund Equity, June 30, 2003	<u>\$ 51,701</u>	<u>\$ 2,876,743</u>	<u>\$ 8,543</u>	<u>\$ 5,775,895</u>	<u>\$ 8,712,882</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combined Statement of Cash Flows  
Proprietary Fund Type and Nonexpendable Trust and Pension Trust Funds  
For The Year Ended June 30, 2003

EXHIBIT VI

	Proprietary Fund Types		Fiduciary Fund Types		
	Enterprise Funds		Nonexpendable Trust Fund	Pension Trust Fund	Totals
	Recreation Programs	Water Department	Cemetery Trust Fund	Employee Retirement System	(Memorandum Only)
Increase (Decrease) in Cash:					
Cash Flows From Operating Activities:					
Net Income (Loss)	\$ (1,643)	\$ 195,393	\$ (160)	\$ 339,369	\$ 532,959
Adjustments to Reconcile Net Income (Loss) to					
Cash Provided (Used) by Operating Activities:					
Depreciation		95,549			95,549
Prior Period Adjustment		121,600			121,600
(Increase) Decrease in Accounts Receivable	(2,054)	(100,231)			(102,285)
(Increase) Decrease in Due From Other Governments		(7,003)			(7,003)
(Increase) Decrease in Inventory		(472)			(472)
Increase (Decrease) in Accounts Payable	1,106	27,634			28,740
Increase (Decrease) in Accrued Expenses	2,628			4,261	6,889
Increase (Decrease) in Due To Other Funds	1,035	148,824			149,859
Increase (Decrease) in Due To Other Governments	-	(128,883)	-	-	(128,883)
Total Adjustments	2,715	157,018	-	4,261	163,994
Net Cash Provided (Used) by Operating Activities	1,072	352,411	(160)	343,630	696,953
Cash Flows From Investing Activities:					
Net Change in Investments				(343,630)	(343,630)
Purchase of Fixed Assets	-	(406,087)	-	-	(406,087)
Net Cash Provided (Used) by Investing Activities	-	(406,087)	-	(343,630)	(749,717)
Cash Flows From Noncapital Financing					
Activities:					
Bond Proceeds		230,000			230,000
Principal Repayment	-	(22,325)	-	-	(22,325)
Net Cash Provided (Used) by Noncapital					
Financing Activities	-	207,675	-	-	207,675
Cash Flows From Capital and Related					
Financing Activities:					
None	-	-	-	-	-
Net Increase (Decrease) in Cash	1,072	153,999	(160)	-	154,911
Cash, July 1, 2002	64,703	681,429	8,703	-	754,835
Cash, June 30, 2003	\$ 65,775	\$ 835,428	\$ 8,543	\$ -	\$ 909,746

The accompanying notes are an integral part of these financial statements

City of South Burlington  
Notes to Financial Statements  
For The Year Ended June 30, 2003

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

City of South Burlington ("City") is organized, according to State law and City Charter under the governance of a five member City Council to provide the following services for the City: public health and safety, highways and streets, public improvements, water, sanitation, planning and zoning, recreation, and general administration. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The general-purpose financial statements of the City have been prepared with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

**Reporting Entity:**

This report includes all of the services provided by the City to residents. In evaluating the City's reporting entity in accordance with GASB Statement No. 14, the Financial Reporting Entity, management has included all of the funds and account groups relevant to the operation of City and that make up the City's legal entity. Consistent with applicable guidance, the criteria used by the City are financial accountability and the nature and significance of the relationship. The general-purpose financial statements herein do not include any other governmental entity since none are considered to meet these criteria.

**Concentration of Risk:**

The City receives the majority of its revenues from property taxes and service charges assessed on residences and businesses located in the City of South Burlington. Additionally, the City receives revenues from the State of Vermont primarily as highway and community development grants.

**Basic Financial Statements – Government-Wide Statements:**

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognized all long-term assets and receivables as well as long-term debt and obligations. The City's net assets are reported in four parts – invested in capital assets, net of related debt; restricted for capital projects; restricted for other purposes;

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

and unrestricted net assets. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, and charges, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.).

The government-wide focus is more on the sustainability of the City as an entity and the change in the City's assets resulting from the current year's activities.

**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, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the City:

**Governmental Fund Types:**

Governmental Fund Types are used to account for the ongoing general government activities of the City that are financed with general government revenues.

General Fund - The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds (except for major capital projects) of specific revenue sources that are restricted or designated for expenditures for specified purposes.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

Capital Project Fund - The Capital Project Fund is used to account for all resources to be used for acquisition, construction or improvement of major capital facilities, infrastructure and equipment. Separate capital projects are (not) reported as separate funds.

Debt Service Fund - The Debt Service Fund is used to account for the servicing of general long-term debt principal, interest and related costs.

**Proprietary Fund Types:**

Proprietary Fund - The Proprietary Fund types are used to account for activities on a fee-for-service basis in a manner similar to private commercial enterprises. The proprietary fund's Enterprise Fund consists of Recreation Program and Water Department.

**Fiduciary Funds (Trust and Agency Funds):**

Agency Funds and Trust Funds - The Agency and Trust Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other funds and/or governmental units.

Agency funds are custodial in nature and do not involve measurements of results of operations.

The Expendable Trust Funds account for assets where both principal and interest may be expended. These are accounted for in essentially the same manner as Governmental Fund Types, using the same measurement focus and basis of accounting. The

Nonexpendable Trust Funds account for assets of which the principal may not be expended but must be retained.

**Account Group:**

The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus.

General Fixed Assets Account Group - General fixed assets account group is used to account for the property and equipment acquired for general government purposes, and are recorded as expenditures in the acquiring fund at the time of purchase.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

General Long-Term Debt Account Group - General long-term debt account group accounts for the principal amount of long-term debt and other long-term obligations of the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

**Measurement Focus and Basis of Accounting:**

Basis of Accounting refers to when revenue and expenditures or expenses are recognized in the accounting and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The City's governmental funds are accounted for using a current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net assets. These funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include federal and state grants, property taxes, interest, and certain charges for current services. Other financing sources such as bond proceeds are recognized when the debt is issued or the transaction is completed.

The City's proprietary fund type is accounted for using the economic resources measurement focus. Accordingly, these funds report all assets and liabilities on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net assets. These funds use the accrual basis of accounting. Revenues are recognized when they are earned and become measurable and expenses are recognized when incurred, if measurable. The City applies all applicable accounting and financial reporting standards of the Financial Accounting Standards Board (FASB) in accounting and reporting for these funds.

The expendable trust fund is accounted for in essentially the same manner as the governmental funds, using the same measurement focus and basis of accounting. The nonexpendable trust funds are accounted for in essentially the same manner as the proprietary funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. The assets of the agency funds are accounted for on the modified accrual basis of accounting, and funds liabilities equal their assets.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

**Cash and Cash Equivalents:**

For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

**Investments:**

Investments are reported at market value. Investments in the Pension Trust consist of shares of ten Connecticut General Life Insurance Company (CIGNA) pooled accounts. These pooled accounts invest in publicly traded bonds, short-term investments, privately placed intermediate-term bonds, common stocks and futures, international equity securities, and real estate properties and mortgage loans. Investment pools are valued at the sum of the quoted market prices of the securities held. The fair market value of each privately placed debt security is determined by CIGNA. CIGNA considers each investment's remaining average life, call features, covenants, security agreements, liquidity, quality of its issues and other pertinent information. CIGNA also values real estate properties using the most recent appraisals, adjusted as needed to reflect expected changes. Mortgage loans are carried at their unpaid principal balances. Investments are reported at market value.

**Accounts Receivable:**

The accounts receivable balances at year-end are primarily from property taxes and proprietary fund water and sewer charges. No allowance for doubtful accounts is considered necessary, since the City has the right to put a lien on property with delinquent property taxes and/or delinquent water and sewer charges.

**Prepaid Items:**

Certain payments to vendors reflect costs applicable to future periods. In the governmental funds, the cost of prepaid item are generally recorded as an expenditure when the payments are made. In the proprietary funds, these items are recorded as prepaid items.

**Long-term Obligations:**

Long-term debt expected to be financed from governmental funds are accounted for at face value in the general long-term debt account group, not in the governmental funds. Debt proceeds are reported in a governmental fund as an other financing source, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the debt service fund when the payments are due.

**Budgets:**

The City is required by state law to adopt a budget for the General and Highway Funds. The budget is presented on a hybrid basis of accounting which is not consistent with generally

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

accepted accounting principles ("GAAP"). The City follows these procedures in establishing budgetary data reflected in the financial statements.

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments. Said hearing shall be held not less than 40 days nor more than 60 days prior to the date of the annual City meeting. The proposed budget is distributed to the legal voters of the City at least ten (10) days before the public hearing.
3. The City Council then reviews the City budget and adopts it with or without change.
4. The City Manager may at times transfer an unencumbered appropriation balance, or portion thereof, between general classifications of expenditure within an office, department or agency under his jurisdiction. At the request of the City Manager and within the last three (3) months of the budget year, the City Council may, by resolution, transfer any encumbered appropriation balance or portion thereof within the budgets from one department, office or agency under its jurisdiction, to another.
5. The budget of the city is prepared and approved on the cash basis. This means that revenue is budgeted for when it is expected to be received in cash and expenditures and transfers are budgeted for when they are actually expected to be paid or transferred.

**Encumbrances:**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The City has elected to treat its encumbrances as liabilities for budgetary control purposes.

**Capital Assets:**

Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. No depreciation has been provided on general fixed assets in the fund based financial statements.



City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

Depreciation on all exhaustible fixed assets is charged as an expense against their operations in the Government-Wide financial statements. Accumulated depreciation is reported on the Government-Wide Statement of Net Assets. Depreciation is provided over the estimated useful lives using the straight-line method.

**Fund Balances:**

Fund balances are classified in three (3) separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicates that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the City has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity, which is available for appropriation and expenditure in future periods.

**School District Property Tax Assessments:**

In addition to City taxes collected, Act 60 and Local Share property tax assessments for the South Burlington School District are paid to the City of South Burlington, Vermont. In addition to those assessments, the Treasurer transfers, from the City to the School District, such amount as necessary to make up the lesser of any budgeted income or budgeted property tax income shortfall.

**Operating Transfers:**

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Short-Term Interfund Receivables/Payables:**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payable are classified as "due from other funds" or "due to other funds" on the balance sheet. These interfund balances have not been eliminated in the aggregation of this data. Short-term interfund loans are classified as interfund receivables/payables.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

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

Memorandum Only Columns:

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - PENSIONS**

The City of South Burlington, Vermont sponsors one defined benefit pension plan with two components that cover substantially all employees. One component is for public safety employees and the other component is for all other City employees. The City of South Burlington, Vermont provides the authority under which benefit provisions are established and the City's obligation to contribute are established. The Plan calls for benefits to be paid to eligible employees at retirement based primarily upon years of service with the City and compensation rates near retirement.

Non-public safety employees earn 1.5 percent of average monthly compensation per year of service. Average monthly compensation means the monthly compensation of a participant averaged over the five (5) consecutive plan years from his/her date of employment, including periods prior to the effective date of the plan, which produce the highest monthly average. If a participant has less than five (5) consecutive plan years of service from his/her date of employment to his/her date of termination, his/her average monthly compensation will be based on his/her monthly compensation during his/her months of service from his/her date of employment to his/her date of termination.

Public safety employees earn 2.5 percent of average monthly compensation per year of service limited to 25 years. Average monthly compensation means the monthly compensation of a participant average over the three (3) highest consecutive years of the last ten (10) years from his/her date of employment, including periods prior to the effective date of the plan, which produce the highest monthly average. If a participant has less than three (3) consecutive plan years of service from his/her date of employment to his/her date of termination, his/her average monthly compensation will be based on his/her monthly compensation during his/her months of service from his/her date of employment to his/her date of termination.

The Plan also provides death and disability benefits. Employees become eligible after three years of service. Benefits vest 20 percent per year upon eligibility. Employees are 100 percent vested after five years of participation that occurs at the end of the seventh year. Normal

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 2 – PENSIONS (CONTINUED)**

retirement for the non-public safety employees is age 65 with early retirement at age 60. Normal retirement for the public safety employees is age 55 with early retirement at age 50. Contributions to the plan reflect benefits attributed to employees' services to date, as well as services expected to be earned in the future.

At June 30, 2003 the number of participants consisted of:

	<u>Public Safety</u>	<u>Non-Public Safety Group</u>
Retired Participants currently receiving benefits	4	27
Terminated vested or inactive but still employed	1	17
Participants currently employed	<u>61</u>	<u>43</u>
Total Participants	<u>66</u>	<u>87</u>
Ineligible Employees	<u>0</u>	<u>9</u>

The City of South Burlington, Vermont's current year covered payroll for the pension plan equaled \$4,116,766.

The following sets forth the determination of normal cost of the plan for the year ended June 30, 2003:

	<u>Public Safety</u>	<u>Non-Public Safety</u>
<b>DETERMINATION OF NORMAL COST</b>		
1. Actuarial Present Value of Future Benefits:		
(a) Inactive Participants	1,121,429	2,231,106
(b) Active Participants	<u>7,299,059</u>	<u>2,757,137</u>
(c) Total	<u>8,420,488</u>	<u>4,988,243</u>
2. Actuarial Asset Value:	3,182,124	2,593,860
3. Present Value of Future Employee Contributions:	816,404	0
4. Unfunded Entry Age Accrued Liability:	3,719,962	1,322,570
5. Present Value of Future Normal Cost (1c-2-3-4):	701,997	1,071,813
6. Present Value of Future Payroll:	20,410,098	17,555,186
7. Normal Cost Accrual Rate (5/6):	3.4395%	6.1054%
8. Current Payroll:	2,523,411	1,593,355
9. Normal Cost (7*8):	86,792	97,281

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 2 – PENSIONS (CONTINUED)**

The following sets forth the actuarial present value of accumulated plan benefits as of June 30, 2003:

	<u>Public Safety</u>	<u>Non-Public Safety Group</u>
Actuarial Present Value of Vested Accumulated Plan Benefits:		
Inactive Participants (Retirees)	\$1,121,429	\$2,231,106
Active Employed Participants	<u>4,762,694</u>	<u>952,496</u>
Total	5,884,123	3,183,602
 Actuarial present value of non-vested accumulated plan benefits	 <u>87,790</u>	 <u>55,147</u>
Actuarial present value of total Accumulated plan benefits	 <u>\$5,971,913</u>	 <u>\$3,238,749</u>
 Plan assets available to provide accumulated benefits	 <u>\$3,182,035</u>	 <u>\$2,593,860</u>
 Funded Ratio	 <u>53%</u>	 <u>80%</u>

**SUMMARY OF INCOME, EXPENSES AND RATE OF RETURN**

Asset fair market value at July 1, 2002:	\$5,436,526
Employer contributions:	\$ 408,164
Mandatory Employee contributions:	\$ 92,435
Benefit Payments to Participants	\$ (313,310)
Expenses and fees:	\$ (35,130)
Net investment earnings:	<u>\$ 187,210</u>
Asset fair market value at June 30, 2003:	<u>\$5,775,895</u>
Approximate annual rate of return for the plan year (net of expenses):	 2.75%

Significant actuarial assumptions used to compute the pension benefit obligations and the actuarial present value of accumulated plan benefits are as follows:

Current actuarial valuation date	July 1, 2003
Actuarial present value interest rate	7.50%

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 2 – PENSIONS (CONTINUED)**

Projected Salary Increase:	4.00%
Employee contribution Rate (Public Safety Only)	4.00%
Actuarial Cost Method	Frozen initial liability cost method
Mortality table used in determining Actuarial present values	1983 GAM Male and Female tables

**NOTE 3 - DEFERRED COMPENSATION TO EMPLOYEES**

The City offers its employees a deferred compensation plan through the International City Managers' Association's "ICMA" Retirement Corporation in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Until paid or made available to the employee or other beneficiary, all amounts of compensation deferred under the plan and all income attributable to those amounts are solely the property and rights of the City, subject only to the claims of the City's general creditors. Participants' rights under the plan are equal to those of general creditors of the City in an amount equal to the fair market value of the deferred amount for each participant. The City has no liability for losses under the plan but does have the duty of due care that would be required an ordinary prudent investor. The balance of the assets in the plan, at fair market value, as of June 30, 2003 was \$3,230,329.

At June 30, 2003 the plans assets were invested in the following mutual funds at ICMA:

Savings Oriented Portfolio	\$ 18,504
Conservative Growth Portfolio	369,058
Traditional Growth Fund	214,829
Long Term Growth Portfolio	186,706
Plus Fund	1,166,367
Cash Management Fund	10,116
Core Bond Index	114,749
U.S. Government	12,835
Asset Allocation Fund	106,319
VT Fidelity Puritan Fund	22,369
Equity Income Fund	129,784

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 3 - DEFERRED COMPENSATION TO EMPLOYEES (CONTINUED)**

500 Stock Index Fund	\$ 4,292
Growth and Income Fund	82,109
Broad Market Index Fund	119,898
VT American Century Value Fund	1,133
Growth Fund	290,751
VT Fidelity Contra Fund	26,348
VT Gabelli Value Fund	31,794
VT Fidelity Magellan Fund	20,507
VT MFS Large Co. Growth Fund	32,484
VT American Cent. Ultra	54,679
Mid/Small Co. Index	1,635
Aggressive Opportunities Fund	112,504
VT T Rowe Pr. Sm. Cap. Stock	2,080
VT Putnam Voyager Fund	23,507
VT Invesco Sm. Co. Growth fund	8,441
Overseas Equity Index	4,225
International Fund	56,069
Putnam High Yield Fund	479
Putnam Int'l Equity Fund	99
Putnam Total Return Fund	361
T. Rowe Pr. Sm. Cap Value Fund	381
Labett Large CV	557
Cal. Soc. Inv.	4,360
Total	<u>\$3,230,329</u>

Employees are allowed to contribute up to \$11,000 pre-tax. The City matches contributions up to 5%. Vesting occurs immediately.

**NOTE 4 - RETIREMENT INCENTIVES**

The City will permit any employee with 15 years or more of service to exchange 160 hours of sick leave plus 16 additional sick leave hours per year of service beyond 15 years towards early retirement in the year of retirement.

Life insurance is offered to all retirees for the rest of their lives. The present cost is different for each person. There are 22 people presently receiving life insurance benefits with a cost to the city of \$375. The liability will change from year to year based on the cost of the insurance and the number of people receiving the insurance benefit.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 4 - RETIREMENT INCENTIVES (CONTINUED)**

Pursuant to employment contracts with the employees of the police and fire departments, the City offers a plan that uses accumulated unused sick time to pay for the loss of health insurance upon their retirement. The amount of unused sick time hours multiplied by the employee's hourly rate is the amount credited to a sick leave bank to pay the cost of insurance. The amount is actually unfunded and treated as a "pay as you go" plan. During this year, 4 employees retired who had accumulated sick time. The balance to be paid out of the sick leave bank to pay for the 4 retired employee's future health insurance is \$285,234.

The estimated liability per year at June 30, 2004	\$ 38,394
2005	29,849
2006	29,399
2007	29,399
2008	25,758
Thereafter	<u>95,263</u>
Total	<u>\$248,062</u>

**NOTE 5 - LONG-TERM DEBT**

The City issues general obligation bonds to finance the acquisition and construction of major capital facilities, renovations, and equipment purchases. General obligation bonds are direct obligations and pledge the full faith and credit of the issuing entity. These bonds are generally issued as 20-year serial bonds with equal amounts of principal maturing each year.

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
<b><u>Bonds</u></b>				
Bond Payable - Vermont Municipal Bond Bank, (Fire Tower Truck), Interest at 4.516% paid semi- annually on June 1 <sup>st</sup> and December 1 <sup>st</sup> , principal of \$45,000 due annually on December 1, through 2002, then \$40,000 until 2007, originally borrowed \$425,000 on July 10, 1997	\$ 245,000	\$ 0	\$ 45,000	\$ 200,000

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
Bond Payable - Vermont Municipal Bond Bank, (Dorset Street Park Improvements), interest at 4.8% paid semi-annually on June 1 <sup>st</sup> and December 1 <sup>st</sup> , principal of \$35,000 due annually on December 1 through 2012, originally borrowed \$700,000 on July 29, 1992	\$ 385,000	\$ 0	\$ 35,000	\$ 350,000
Bond Payable - Vermont Municipal Bond Bank, (Dorset Street Park Improvement and Brand Farm purchase), variable interest at 3.6% paid semi-annually on June 1 <sup>st</sup> and December 1 <sup>st</sup> , principal of \$40,000 due annually on December 1 through 2013, originally borrowed \$800,000 on July 15, 1993	480,000	0	40,000	440,000
Bond Payable - Vermont Municipal Bond Bank, (Shelburne Road Water Line and Public Works Facility), \$125,000 total principal (\$102,675 City Portion) due annually on December 1 through 2007 then \$120,000 total (\$98,560 City Portion) annually through 2020, 5.234% interest payable semi-annually on June 1 and December 1. The water line portion of the bond, \$435,000, is reported as a liability in the Water Department Fund as it will be paid through water use fees.	2,310,000	0	125,000	2,185,000
Bond Payable - Vermont Municipal Bond Bank (Pollution Control Revolving Fund), \$245,000 Principal due annually on April 1 <sup>st</sup> of each year, no interest through April 1, 2020, originally borrowed \$4,900,000	4,410,000	0	245,000	4,165,000



City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
Bond Payable – Vermont Municipal Bond Bank (Emergency Communications), interest at 2.978% due semi-annually, principal of \$130,000 due December 1 <sup>st</sup> of each year through 2014. Originally borrowed \$1,300,000 in June 2003.	\$ 0	\$1,300,000	\$ 0	\$1,300,000
Bond Payable - Vermont Municipal Bond Bank, (Landfill Closure), variable interest at 3.8% paid semi-annually on June 1 <sup>st</sup> and December 1 <sup>st</sup> , principal of \$20,000 due annually on December 1 through 1999 then \$15,000 annually through 2004, originally borrowed \$175,000 on July 27, 1994	<u>45,000</u>	<u>0</u>	<u>15,000</u>	<u>30,000</u>
Subtotal Bonds	<u>7,875,000</u>	<u>1,300,000</u>	<u>505,000</u>	<u>8,670,000</u>
<u>Notes</u>				
Note Payable - Chittenden Bank, (Sidewalk Plow), \$13,800 Principal Due Annually on August 17 with interest at 3.1%, note matures August 17, 2002.	13,800	0	13,800	0
Note Payable - Chittenden Bank, (One ton Truck), \$4,200 principal due annually on October 15 <sup>th</sup> with interest at 2.4%, note matures on October 15, 2003 at which time it will be refinanced	20,999	0	4,200	16,799
Note Payable - Chittenden Bank, (Tandem Dump Truck), \$22,192, principal of \$110,958 due annually on October 16th				

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
with interest at 2.4%. Note matures on October 15, 2003 at which time it will be refinanced	\$ 110,958	\$ 0	\$ 22,192	\$ 88,766
Note Payable, Chittenden Bank, (COPS MORE 2001 Project), \$95,000 principal due annually on October 22 <sup>nd</sup> with interest at 2.10%. Note matures on October 22, 2003 at which time it will be refinanced.	0	95,000	0	95,000
Note Payable, Chittenden Bank (2003 International Dump Truck) \$85,000, principal due annually on March 18 <sup>th</sup> with interest rate at 2.10%. Note matures on March 18, 2004 at which time it will be refinanced	0	85,000	0	85,000
Note Payable, Chittenden Bank (Thermal Cameras) \$21,200 principal due annually on October 8 <sup>th</sup> with interest at 2.10%. Note matures on October 8, 2003 at which time it will be refinanced	0	21,200	0	21,200
Note Payable, Chittenden Bank (remote radion metering system) \$230,000 principal due annually on July 2, 2003 with interest at 3.5%. Note matures on July 2, 2003 at which time it will be refinanced	0	230,000	0	230,000
Note Payable, Vermont Municipal Bond Bank (A/Pkwy Expansion), principal due annually on October 1 <sup>st</sup> with interest at 0%. Note matures on October 1, 2011	0	76,000	0	76,000
Note Payable - Chittenden Bank, (Highway Sweeper) \$16,000 principal due				

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
annually on January 15th with interest at 2.4%. Note matures on January 19, 2004 at which time it will be refinanced	\$ 32,000	\$ 0	\$ 16,000	\$ 16,000
Note Payable - Chittenden Bank, (Sewer Vacuum) \$25,750 principal due annually on November 10th with interest at 2.5%. Note matures on November 10, 2002.	25,750	0	25,750	0
Note Payable – Chittenden Bank (Pickup Truck) \$5,644 principal due annually on November 3 <sup>rd</sup> with interest at 2.5%. Note matures on November 3, 2002.	5,645	0	5,645	0
Note Payable – Chittenden Bank (Lanier copier) \$3,300 principal due annually on September 8 <sup>th</sup> with interest at 3.2%. Note matures on September 6, 2002.	3,333	0	3,333	0
Note Payable – Vermont Municipal Bond Bank (Stormwater), principal due annually on January 1 <sup>st</sup> with interest at 0%. Note matures on January 1, 2012.	0	24,000	0	24,000
Note Payable – Chittenden Bank (John Deere Tractor) \$6,400 principal due annually on November 3 <sup>rd</sup> with interest at 2.5%. Note matures on November 1, 2002.	<u>6,434</u>	<u>0</u>	<u>6,434</u>	<u>0</u>
Subtotal Notes	<u>218,919</u>	<u>531,200</u>	<u>97,354</u>	<u>652,765</u>
Total Bonds and Notes	<u>8,093,919</u>	<u>1,831,200</u>	<u>602,354</u>	<u>9,322,765</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

	Beginning Balance <u>July 1, 2002</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2003</u>
<u>Capital Lease Obligation</u>				
Caterpillar Financial Services Corporation, Caterpillar Wheeled Excavator, monthly principal and interest payments of \$2,863. Interest at 5.75%, due November 2003	\$ 46,640	\$ 0	\$ 30,713	\$ 15,927
Ford Motor Credit Company, three 2001 Ford Crown Victoria's (police cruisers) yearly principal and interest payments due July 1 of 2001 and 2002	<u>35,940</u>	<u>0</u>	<u>35,940</u>	<u>0</u>
Total Capital Leases	<u>82,580</u>	<u>0</u>	<u>66,653</u>	<u>14,114</u>
Total Bonds, Notes, Capital Leases	<u>\$8,176,499</u>	<u>\$1,831,200</u>	<u>\$669,007</u>	<u>\$9,338,692</u>

The annual debt service requirement to maturity for general obligation bonds and notes including interest and bonds taken up to date of this report (see subsequent events) are as follows:

	<u>Principal</u>			
	<u>Bonds</u>	<u>Notes</u>	<u>Interest</u>	<u>Total</u>
During the year ended June 30, 2004	\$ 500,000	\$128,632	\$ 190,512	\$ 819,144
2005	630,000	112,632	176,432	919,064
2006	615,000	112,632	160,181	887,813
2007	615,000	112,629	143,765	871,394
2008	615,000	149,440	126,736	891,176
Thereafter	<u>5,695,000</u>	<u>36,800</u>	<u>702,221</u>	<u>6,434,021</u>
Totals	<u>\$8,670,000</u>	<u>\$652,765</u>	<u>\$1,499,847</u>	<u>\$10,822,612</u>

**NOTE 6 - CASH AND REPURCHASE AGREEMENTS**

Cash deposits with financial institutions at June 30th amounted to \$7,893,881. As major revenues are received during the year bank deposits may temporarily exceed \$100,000.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 6 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)**

There are four categories of credit risk that apply to the City's bank balances:

1. Insured or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the bank's name.
3. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. (i.e. repurchase agreements)
4. Uncollateralized.

The City uses collateralization agreements to protect deposits not otherwise insured by the FDIC.

Balances held in each area are as follows:

	Carrying Amount	Bank Balance
- Insured (FDIC)	\$100,000	\$100,000
1. Insured or registered or secured, held by City or by the City's agent in the City's name	0	0
2. Uninsured and Unregistered: Collateral held by the counterparty or its Trust department or agent but not in City's name	0	0
3. Uninsured and Unregistered: Collateral held by the counterparty's trust department or agent in the City's name	3,528,338	3,528,338
4. Uncollateralized and Uninsured	<u>4,265,543</u>	<u>3,968,977</u>
Total deposits	<u>\$7,893,881</u>	<u>\$7,597,315</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year-end.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 6 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)**

Collateralization agreements of \$3,528,338 are securities held by the bank's trust department or agent in the bank's name. Securities consist of municipal bonds, U.S. Government obligations and U.S. Government Agency Bonds.

**NOTE 7 - ACCOUNTS RECEIVABLE - WATER DEPARTMENT**

At June 30, accounts receivable consisted of:

	<u>2003</u>	<u>2002</u>
Due from Water & Water Users	\$248,764	\$192,998
Due from Installations and Other Services	5,333	2,688
Estimated Unbilled Water Sales	<u>254,148</u>	<u>212,328</u>
Net Accounts Receivable	<u>\$508,245</u>	<u>\$408,014</u>

**NOTE 8 - CAPITAL ASSETS**

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

	Beginning Balance	Primary Government Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 5,223,400	\$ 0	\$ 0	\$ 5,223,400
Total capital assets not being depreciated	<u>5,223,400</u>	<u>0</u>	<u>0</u>	<u>5,223,400</u>
Other capital assets:				
Infrastructure	31,454,950	0	0	31,454,950
Buildings	9,563,013	0	0	9,563,013
Furniture and Equipment	0	0	0	0
Vehicles	<u>1,968,085</u>	<u>154,510</u>	<u>0</u>	<u>2,122,595</u>
Total other capital assets at historical cost	<u>42,986,048</u>	<u>154,510</u>	<u>0</u>	<u>43,140,558</u>
Less accumulated depreciation for:				
Infrastructure	(14,495,238)	(2,005,127)	0	(16,500,365)

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 8 – CAPITAL ASSETS**

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Buildings	\$ (6,958,999)	\$ (311,257)	\$ 0	\$ (7,270,256)
Furniture and Equipment	0	0	0	0
Vehicles	(842,912)	(343,805)	0	(1,186,717)
Total accumulated depreciation	(22,297,149)	(2,660,189)	0	(24,957,338)
Other capital assets, net	20,688,899	(2,505,679)	0	18,183,220
Governmental activities capital assets, net	<u>\$25,912,299</u>	<u>\$ (2,505,679)</u>	<u>\$ 0</u>	<u>\$23,406,620</u>
Business-type activities:				
Other capital assets:				
Water Mains	\$ 2,345,584	\$ 13,309	\$34,190	\$ 2,324,703
Service Connections	516,256	379,637	0	895,893
Total other capital assets at historical cost	<u>2,861,840</u>	<u>392,946</u>	<u>34,190</u>	<u>3,220,596</u>
Total accumulated depreciation	(1,244,359)	(95,549)	47,330	(1,292,578)
Other capital assets, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Business-type activities capital assets, net	<u>\$ 1,617,481</u>	<u>\$ 297,397</u>	<u>\$13,140</u>	<u>\$ 1,928,018</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General Government	\$ 46,632
Public Safety	359,300
Streets and Highways	164,027
Culture and Recreation	2,005,127
Community Development	0
Sewer	0
Capital Projects	85,103
Other Entities	0
Total governmental activities depreciation expense	<u>\$2,660,189</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 9 - INTERFUND RECEIVABLES**

The composition of amounts due to and from other funds as of June 30, 2003, is as follows:

Receivable Fund	Payable Fund	Amount
	Enterprise Fund:	
General Fund	Recreation Programs	\$ 7,204
	Expendable Trust Funds:	
General Fund	R.A.D. Camp	4,553
General Fund	National Night Out	1,860
General Fund	Community Library Fund	219
General Fund	Health Insurance Trust	60,000
	Special Revenue Funds:	
General Fund	Water Pollution Control Fund	412,754
General Fund	Community Development Grant	3,391
General Fund	Police Forfeiture Fund	14,104
General Fund	Project DARE	3,113
General Fund	Recreation Development	2,643
General Fund	Law Enforcement Liason II	41,386
General Fund	Cops School Resources	96,948
General Fund	Potash Brook Study	815
General Fund	Cops Universal	16,992
General Fund	Law Enforcement Liason I	38,749
General Fund	Police Off Duty	67,235
General Fund	Tree Maintenance	2,433
General Fund	Storm Water Utilities	47,108
General Fund	TLC – Allen & Lime Kiln	9,171
General Fund	Highway Discretionary Fund	68,232
General Fund	Calkins House Historical	104
General Fund	Rec. Impact II – Dorset/Pinn	1,654
General Fund	Cops Block Grant IV	57,937
General Fund	Open Spaces	2,375
General Fund	Transportation Livable Communities	6,448
General Fund	Freeman Fund – Library	5,956
General Fund	Cops Block Grant VI	13,026
General Fund	Potash Brook	89,591
General Fund	MPG Zoning	24,207
General Fund	Cops Block Grant VII	9,560
General Fund	Lake Champlain Basin	3,123
General Fund	Cops More 2001	162,417



City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 9 - INTERFUND RECEIVABLES (CONTINUED)**

Receivable Fund	Payable Fund	Amount
	Special Revenue Funds (continued):	
General Fund	Jeffords Fire Safety	\$ 2,538
General Fund	Domestic Preparedness	5,919
General Fund	Technology Grant	86,989
General Fund	Humanities Discussion	839
General Fund	C/L Arts Council	1,412
General Fund	Dorset St. Tree Grant	35,612
General Fund	Fire Act Grant (FEMA)	8,050
General Fund	Heroin Interdiction	14,617
General Fund	Municipal Planning 2003	38
	Capital Project Funds:	
General Fund	Airport Parkway Expansion	76,000
General Fund	Reappraisal	30,359
General Fund	Kennedy Drive Maintenance	153,664
General Fund	Thermal IMAG Camera	5,006
General Fund	Swift Estates	2,434
General Fund	Landfill Closure	41
General Fund	Cops Block Grant 1	28,513
General Fund	Driver Education	10,978
General Fund	Spear St. Sewer	230,964
General Fund	Water Meters Conversion	129
General Fund	Storm Water Planning	33,718
General Fund	Emergency Operation Ctr.	112,352
	Special Revenue Funds:	
Sewer Impact Fees	General Fund	1,031,035
Cops Block Grant III	General Fund	648
Cops Block Grant V	General Fund	11,546
	Capital Project Funds:	
Country Club/Swift Estate	General Fund	481
Highway Special Assessment	General Fund	12,399
Open Spaces Area III	General Fund	10,000
Fire Department Equip.	General fund	40,000
Highway Garage	General Fund	430
Impact Ordinance	General Fund	<u>521</u>
	Total	<u>\$3,222,540</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 9 - INTERFUND RECEIVABLES (CONTINUED)**

Government-Wide Statements:

Receivable From:

Enterprise Fund	\$ 7,204
Expendable Trust Funds	<u>66,632</u>
Net	<u>\$73,836</u>

**NOTE 10 - SUBSEQUENT EVENTS**

In November of 2002, the City of South Burlington voted to issue bonds in an amount not to exceed \$1,300,000 for the purpose of purchasing a radio system for the police, fire, and public works department and constructing an emergency operations center in the public works building. As of June 30, 2003, these bonds have not been issued.

On July 9, 2003 the City of South Burlington borrowed \$1,300,000 from VT Municipal Bond Bank at 2.978% interest. Principal of \$130,000 is due annually until December 1, 2013. Interest is paid semi-annually. The bond is to be used for public safety radios.

On September 17, 2003, the City of South Burlington took out a Capital Equipment Note for \$15,000 at 2.0% for computer equipment for the Fire Department.

**NOTE 11 - COMMITMENTS**

In May of 2003, the City of South Burlington voted to issue bonds in an amount not to exceed \$1,900,000 for the purpose of funding water system infrastructure improvements and increased water distribution storage for the South Burlington Water Department. As of June 30, 2003, these bonds have not been issued. The City is expecting to issue bonds in 2004.

The City receives significant financial assistance from the U.S. government and the State of Vermont. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal and state regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that receives the grant. As of year end the City estimates that no material liabilities will result from such audits.

The City of South Burlington contracts for management, water purchases, and other services from the Champlain Water District (CWD). The Water Department has contracted with CWD to

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 12 – COMMITMENTS – WATER DEPARTMENT**

manage the water facility through June 30, 2003. The terms of the management contract provide for hourly rates for the CWD employees.

The following is a summary of transactions with CWD for the years ended June 30:

	<u>2003</u>	<u>2002</u>
Vehicle Rent Paid to CWD	\$ 47,700	\$ 51,625
Water Purchases from CWD	687,927	652,658
Management Services from CWD	<u>356,750</u>	<u>337,856</u>
	<u>\$1,092,377</u>	<u>\$1,042,139</u>

Included in accounts payable at June 30, 2003 and 2002 are amounts due to CWD of \$100,153 and \$83,554, respectively.

**NOTE 13 - RESERVED FUND BALANCES**

Restricted fund balances (deficits) represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of funding source.

Designated fund balances (deficits) represent amounts for which the City has made plans and cannot be spent otherwise without prior approval of the City Council.

**Special Revenue Funds:**

Restricted for Recreation Development By Impact Fees	\$ 460
Restricted for Sewer by Impact Fees	1,565,422
Restricted for Project DARE by Grant Agreement	470
Restricted for Police Forfeiture	26,075
Restricted for COPS Block Grant II	7
Restricted for Recreation by Impact Fees	567,507
Restricted for Highway by Impact Fees	380,830
Restricted for Schools by Impact Fees	517,017
Restricted for Vermont Safe Kids	34
Restricted for COPS Block Grant III	648
Restricted for COPS School Resources	6
Restricted for Library Expenses	1,758
Restricted for Federal Emergency Management Assistance	1,870
Restricted for WPC Environmental Issues	336,588
Restricted for Dorset Street Water	2,208

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 13 - RESERVED FUND BALANCES (CONTINUED)**

Special Revenue Funds (continued):

Restricted for Recreation II by Impact Fees	\$ 5,815
Restricted for Ice Storm Recovery	1,302
Restricted for Special Needs Assessment	742
Restricted for Tree Plan Grant	686
Restricted for Anti-Terrorism Grant	931
Restricted for Tree Planting Grant	42
Restricted for Healthy Homes	1,651
Restricted for Tree Maintenance	105
Restricted for Cops Block Grant V	81,065
Restricted for Open Spaces	705
Restricted for Community Planning Education	898
Restricted for Freeman Fund – Library	62,681
Restricted for Fire Impact Fee	52,692
Restricted for COPS Block Grant VI	17,438
Restricted for COPS Block Grant VII	10,985
Restricted for COPS More 2001	45,449
Restricted for Jeffords Fire Safety	5
Restricted for C/L Specific Outlays	1,653
Restricted for Technology Grant	90,894
Restricted for Humanities Book Discussion	764
Restricted for IDX Tree Replacement	22,961
Total Special Revenue Funds	<u>3,800,364</u>

Capital Project Funds:

Restricted for Sewer Surplus from Bond	647
Restricted for Driver Education	844
Restricted for IMAG Thermal Camera	285
Restricted for COPS Block I	46,662
Total Capital Projects Funds	<u>48,438</u>

Trust Funds:

Restricted for Cemetery by Trust Agreement	8,543
Restricted for Community Library Expenses by Donations	17,014
Restricted for Recreation Expenses by Donations	1,724
Restricted for Kids & Kops Expenses by Donations	5,274
Restricted for Memorial Day Expenses by Donations	2,846
Restricted for R.A.D. Camp	1,823

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 13 - RESERVED FUND BALANCES (CONTINUED)**

Trust Funds (continued):

Restricted for Blanchette Library	\$ 231,760
Restricted for Dorset Street Banners	241
Restricted for Fire Department	1,146
Restricted for National Night Out	2,511
Restricted for Aquatic Center	38
Restricted for Employee Retirement System	<u>5,775,895</u>
Total Trust Funds	<u>6,048,815</u>
 Total Restricted Fund Balances	 <u>\$9,897,617</u>

**DESIGNATED FUND BALANCES**

Special Revenue Funds:

Designated for Bianchi Ruling	\$ 21,727
Designated for Police Off Duty Expenses	9,501
Designated for Natural Resources Wetlands	784
Designated for Potash Brook Study	37
Designated for Records Preservation	<u>98,336</u>
Total Special Revenue Funds	<u>130,385</u>

Capital Project Funds:

Designated for Fire Department Equipment	101,639
Designated for Open Spaces Area Purchases	84,371
Designated for Equipment Replacement - WPC	964,839
Designated for Country Club Swift Estate Improvements	70,614
Designated for Highway Special Assessment	40,734
Designated for Hinesburg Road Forced Main	31,290
Designated for Highway Garage	6,293
Designated for Recreation Path Phase III	58
Designated for Impact Ordinance Study	521
Designated for Kennedy Drive Management	263
Designated for Open Spaces Special Assessment	402,252
Designated for Water Meters Conversion	<u>17</u>
Total Capital Projects Funds	<u>1,702,891</u>
 Total Designated Fund Balances	 <u>\$1,833,276</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 14 – CONTRIBUTED CAPITAL – WATER DEPARTMENT**

Contributed Capital represents financial contributions from governmental units, local developers, and results in operations from prior years, less any accumulated depreciation on contributed assets.

The changes in contributed capital in the years ended June 30, 2003 and 2002 are as follows:

	<u>2003</u>	<u>2002</u>
Contributed Capital – Beginning of Year	\$854,168	\$885,376
Depreciation of Property and Equipment Acquired Through Contributed Capital	<u>(31,208)</u>	<u>(31,208)</u>
Contributed Capital – End of Year	<u>\$822,960</u>	<u>\$854,168</u>

**NOTE 15 - ACCRUED VACATION & LEAVE TIME**

Accrued vacation and leave time represent vested time earned by employees but not used. If the employee were to leave, this accrued time must be paid. Therefore, it is a liability to the City at June 30, 2003. These amounts are not reported as expenditures in the governmental funds because they are not expected to be paid with available financial resources. Instead, the liability is to be reported in the general long-term debt account group as accrued liabilities. The amount accrued but unrecorded at year-end was \$408,616.

**NOTE 16 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City.

In addition, City of South Burlington is a member of the Vermont League of Cities and Towns (VLCT) for Medical Benefits, Workers Compensation and Unemployment Compensation Programs. VLCT is a nonprofit corporation formed to provide insurance and risk management programs for Vermont cities and towns and is owned by the participating cities and towns.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 16 - RISK MANAGEMENT (CONTINUED)**

To provide insurance coverage, VLCT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VLCT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two-year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

To provide worker's compensation coverage, VLCT has established a separate trust of funds from member contributions to pay administrative costs and workers compensation coverage. Contributions are based upon formulas applied to payroll expense. At the end of the coverage period, the members will be assessed or refunded any difference between estimated contributions and actual expenses.

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

**NOTE 17 - PROPERTY TAXES**

Property taxes become an enforceable lien upon City of South Burlington property holders as of April 1<sup>st</sup>. of each year. Taxes were levied in July 2002 and were payable in three installments on August 15, 2002; November 15, 2002; and March 15, 2003. Taxes not paid by each date are listed as delinquent taxes and related penalties and interest charges are assessed. The City bills and collects all property assessed for the benefit of the City and the School District. The City pays an assessment for educational services based upon the State's Act 60 rate determination. Property tax revenues are recognized to the extent that they are collected within 60 days of the close of the fiscal year.

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 18 - DEFERRED REVENUE**

The deferred revenues at year-end consisted of the following:

Property taxes	\$293,101
Federal funds	0
State funds	0
Taxpayer Prepayments	412,559
Loan Receivable	<u>35,025</u>
Total deferred revenues	<u>\$740,685</u>

**NOTE 19 - OPERATING LEASES**

On July 1, 2002 City of South Burlington entered into a lease agreement with Delage Landon for the lease of a copier. The total amount due is \$7,529, to be paid in monthly installments of \$125.48 over 5 years. The following is a schedule of future minimum lease payments under this lease:

During the year ended June 30, 2004	\$1,506
2005	1,506
2006	1,506
2007	1,506
2008	125
Thereafter	<u>0</u>
Total	<u>\$6,149</u>

Total lease payments made this year were \$1,380.

On December 7, 1999, City of South Burlington, Vermont entered into a lease agreement with National Gardening Association for the lease of a house and approximately 100 acres of land on Dorset and Swift Streets. The lease is for 3 years beginning December 1, 2000 with an option to renew for 2 years. The National Gardening Association agrees to pay the city a minimum of \$1 per year. At June 30, 2003, the City negotiated a new contract for \$1 for 30 years.

On June 30, 2001, City of South Burlington entered into a lease agreement with GMAC for the lease of 2001 Saturn. The total amount due is \$10,465, to be paid in monthly installments of \$299 over 35 months. The following is a schedule of future minimum lease payments under this lease.

During the year ended June 30, 2004	\$2,990
Thereafter	<u>0</u>
Total	<u>\$2,990</u>



City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 19 - OPERATING LEASES (CONTINUED)**

Total lease payments made this year were \$3,588.

On September 19, 2000 City of South Burlington entered into a lease agreement with Delage Landen for the lease of a Lanier copier. The total amount due is \$19,750, to be paid in monthly installments of \$329 over 5 years. The following is a schedule of future minimum lease payments under this lease.

During the year ended June 30, 2004	\$ 3,950
2005	3,950
2006	2,962
Thereafter	<u>0</u>
Total	<u>\$10,862</u>

Total lease payments made this year were \$3,950.

**NOTE 20 - INVESTMENTS**

City invests its assets in various entities and/or debt instruments as described below. As noted some are insured by the SIPC (Securities Investor Protections Corporation). If the broker-dealer fails, the SIPC provides protection for customer accounts by returning securities registered in the name of the investor, distributing all remaining customer assets on a pro rata basis, and providing SIPC funds for all remaining claims of each customer up to a maximum of \$500,000, including up to \$100,000 on claims for cash.

Investments of the balance sheets of the City are stated at cost plus applicable accrued interest. Market values include applicable accrued interest.

	Cost	Market Value
Securities held by City		
registered to City		
uninsured by SIPC	\$ 0	\$ 0
Insured (SIPC) and registered		
held by dealer/broker in City's name		
Arkansas Nat'l Bank CD	15,000	15,518
Discover Bank CD	14,000	14,085
FHLMC 10-8-09	10,004	10,025

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 20 – INVESTMENTS (CONTINUED)**

	Cost	Market Value
FNMA 10-3-08	\$10,000	\$10,038
FNMA 2-27-18	1,008	1,013
MBNA American Bank Co.	10,000	10,236
Vanguard Bk & Tr. Co. CD	10,000	10,141
Centennial Money Market	245	245
Euröpacific Growth Fund SB1	19,222	21,595
Growth Fund of America	32,036	39,342
New Economy Fund SB1	12,814	16,944
Small Cap World Fund	25,629	31,521
Wash Mutual Investors Fund	39,454	46,460
Uninsured, registered held by dealer/broker in City's name	0	0
Insured (SIPC) unregistered held by dealer/broker	0	0
Uninsured, unregistered held by dealer/broker	<u>0</u>	<u>0</u>
Subtotal	<u>199,412</u>	<u>227,163</u>

Investments, at fair market value, in the Pension Trust consist of the following.

	Market Value
Small Cap Value/Perkins, Wolf, McDonnell	\$ 392,607
Multi-Sector Bond	488,192
Time Square, Short-Term Bond	127,416
Open-end Real Estate	406,922
International Blend/Bank of Ireland	276,878
Private Placement	1,156,852
High Yield Bond Fund	138,211
S & P 500 Index Fund	928,232
Large Cap Growth/Morgan Stanley	483,690

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 20 – INVESTMENTS (CONTINUED)**

	Market Value
Templeton Foreign	\$ 493,827
Large Cap Value/John A Levin & Co.	613,570
Small Cap Growth/Times Square	<u>269,498</u>
Subtotal	5,775,895
Held In Deferred Compensation Plan (Note 3)	<u>3,230,329</u>
Total Investments	<u>\$9,233,387</u>

**NOTE 21 - RELATED PARTY**

The City has one loan receivable from an employee of the City, which is deemed to be a related party transaction.

Loan receivable consist of the following at June 30, 2003:

Loan Receivable – Charles E. and Betty E. Moore-Hafter, 0% Interest, payment of \$125 per month beginning March 2000 until the loan is paid in full.	\$35,025
Loan Receivable – Doug Brent, 4.75% interest, \$194.46 due monthly, matures November 1, 2017	<u>24,330</u>
Total Loans Receivable	<u>\$59,355</u>

**NOTE 22 - DELINQUENT TAXES, PENALTY AND INTEREST RECEIVABLE**

Delinquent Taxes, Penalty and Interest Receivable is stated net of an allowance for doubtful accounts and consists of the following at June 30, 2003:

Current Taxes Receivable	\$128,570
Prior Year Taxes Receivable	163,848
Penalty and Interest Receivable	<u>94,279</u>
Total Taxes, Penalty and Interest Receivable	386,697
Less: Allowance for Doubtful Accounts	<u>48,000</u>
Delinquent Taxes, Penalty and Interest Receivable (Net)	<u>\$338,697</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 23 - RECONCILIATION OF CASH BASIS TO GAAP BASIS**

The City prepares its budget on the modified accrual basis of accounting, which is not in conformity with generally accepted accounting principles (GAAP). The following adjustments reconcile the General Fund and Wastewater Pollution Control Fund budgetary statement with the statements prepared in conformity with GAAP.

**General Fund**

Excess/(Deficiency) of Revenue Over Expenditures - Budgetary Basis	\$ 250,057
Adjustments:	
Tax Adjustment with School, Budget Basis	(403,580)
Tax Adjustment with School, GAAP Basis	218,389
Receivables, Budget Basis	(338,698)
Receivables, GAAP Basis	415,921
Notes Receivable, GAAP Basis	(180,000)
Due From Other Funds	(124,240)
Current Taxes, Budget Basis	(363,839)
Deferred Revenue, Budget Basis	740,763
Deferred Revenue, GAAP Basis	(740,685)
Accounts Payable, Budget Basis	88,984
Accounts Payable, GAAP Basis	(69,204)
Accrued Expenses, Budget Basis	100,768
Accrued Expenses, GAAP Basis	<u>(105,363)</u>
Excess/(Deficiency) of Revenue Over Expenditures - GAAP Basis	<u>\$(510,727)</u>

**Wastewater Pollution Control Fund**

Excess/(Deficiency) of Revenue Over Expenditures - Budgetary Basis	\$(370,056)
Adjustments:	
Accounts Receivable, Budget Basis	(36,434)
Accounts Receivable, GAAP Basis	0
Utilities To GAAP Basis	87,199
Due From Water Dept - Unbilled, Budget Basis	(246,454)
Due From Water Dept - Unbilled, GAAP Basis	283,994
Due From Water Dept - Billed, Budget Basis	(128,883)
Due From Water Dept - Billed, GAAP Basis	<u>148,824</u>
Excess/(Deficiency) of Revenue Over Expenditures - GAAP Basis	<u>\$(261,810)</u>

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 24 - IMPACT FEES**

The City of South Burlington, Vermont collects impact fees for the following: school, highway, recreation, fire and sewer.

If the actual expense to the City or School District of a project to be funded at least in part by impact fees is less than the fees collected or to be collected, the City shall refund to the then owner of the property for which the fee was paid. That portion of any impact fee, with accrued interest, which is in excess of the appropriate amount due to the City, the City shall provide this refund within one year of the date it completes or terminates construction of the project.

Impact fees were designated as follows:

**Education Impact Fees (School)**

1. Chamberlain School Improvements – not started
2. Orchard School Improvements – not started
3. Central School Improvements – not started
4. Tuttle Middle School Improvements – not started
5. South Burlington High School Improvements – not started

**Road Improvement Impact Fee (Highway)**

1. Kennedy Drive widening - not started
2. Williston Road widening - not started
3. Airport Pkwy/Ethan Allen Drive intersection upgrade - not started
4. Williston Rd/Kennedy Drive intersection upgrade - completed
5. Kennedy Drive/Kimball Avenue intersection upgrade - in progress
6. Spear Street/Swift Street intersection upgrade - in progress
7. Williston Rd/Shunpike Rd. intersection upgrade - not started
8. Corporate Way/Hinesburg Rd. intersection construction - in process

**Recreation Impact Fee:**

1. Land acquisition for Phase 1 of Dorset Street Park - completed
2. Develop Phase I of Dorset Street Park – completed
3. Develop Phase III of the citywide recreation path system - in process
4. Develop recreation path connection between Williston Road and Barber Terrace - in progress
5. Recreation Impact II Dorset Farms/Pinnacle at Spear - in progress

City of South Burlington  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2003

**NOTE 24 - IMPACT FEES (CONTINUED)**

Sewer Impact Fee:

1. Airport Parkway - in process
2. Bartlett Bay - in process

Fire Impact Fee:

1. Fire Station #1 Improvement Projects
2. Fire Station #2 Improvement Projects
3. Heavy Equipment Purchase
4. Light Cars

Summary of fees are as follows:

	Collected Through June 30, 2003	Projects Funded	Fees Dispersed	Balance June 30, 2003
School	\$1,164,794	\$407,906	\$277,329	\$ 479,559
Road Improvement	640,699	284,098	0	356,601
Recreation	805,754	269,859	0	535,895
Sewer	1,886,088	652,220	0	1,233,868
Fire	59,671	7,858	0	51,813

City of South Burlington, Vermont  
Statement of Revenues and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 1

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES:</b>			
Property Taxes	\$ 7,956,323	\$ 8,109,747	\$ 153,424
City Management	457,205	650,347	193,142
Fire Department	1,000	-	(1,000)
Police Department	159,000	121,561	(37,439)
Highway Department	189,000	201,851	12,851
Transfers In	406,541	60,581	(345,960)
Bond and Loan Proceeds	-	180,000	180,000
<b>TOTAL REVENUES</b>	<u>9,169,069</u>	<u>9,324,087</u>	<u>155,018</u>
<b>EXPENDITURES:</b>			
City Council	112,072	110,132	1,940
Administrative Services	235,350	231,168	4,182
City Manager	465,424	455,135	10,289
City Clerk	171,152	164,217	6,935
General Ledger/Payroll	87,163	90,909	(3,746)
Assessing and Tax Collection	98,370	125,323	(26,953)
Planning/Design Review	238,396	277,045	(38,649)
Natural Resources	4,300	3,903	397
Fire Department	1,121,931	1,311,541	(189,610)
Police Department	2,903,067	2,952,127	(49,060)
Highway Department	1,264,232	1,127,733	136,499
Recreation Administration	215,015	216,536	(1,521)
Other Recreation Programs	129,013	130,723	(1,710)
Community Library	274,704	265,118	9,586
Park Maintenance	192,958	209,245	(16,287)
Other Operating Entities	405,640	414,466	(8,826)
Principal Retirement	374,906	390,881	(15,975)
Interest Expense	159,862	160,636	(774)
Transfers Out	226,000	437,192	(211,192)
<b>TOTAL EXPENDITURES</b>	<u>8,679,555</u>	<u>9,074,030</u>	<u>(394,475)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 489,514</u>	<u>\$ 250,057</u>	<u>\$ (239,457)</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Statement of Revenues and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
Special Revenue Fund - Wastewater Pollution Control Fund  
For The Year Ended June 30, 2003

Schedule 2

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:			
User Fees	\$ 1,871,388	\$ 1,622,064	\$ (249,324)
Etholylene Processing	25,000	25,000	-
Truck Charges	60,000	58,453	(1,547)
Impact Fees Transfer	<u>245,000</u>	<u>245,000</u>	<u>-</u>
TOTAL REVENUES	<u>2,201,388</u>	<u>1,950,517</u>	<u>(250,871)</u>
EXPENDITURES:			
Water Pollution Control:			
Salaries - Permanent	242,267	256,907	(14,640)
Sewer Line Salaries	127,772	148,384	(20,612)
Leave Time Turn-In	9,020	6,466	2,554
Salaries - Overtime	26,250	21,162	5,088
Taxable Fringe Benefits	800	599	201
FICA/Medicare	31,067	34,263	(3,196)
Disability Income	1,300	1,224	76
Group Health Insurance	52,983	57,591	(4,608)
Group Life Insurance	1,000	900	100
Group Dental Insurance	5,768	5,106	662
Pension	18,019	18,006	13
ICMA Match	9,753	9,945	(192)
Office Supplies	1,900	1,732	168
Plant Supplies	35,000	21,712	13,288
Sewer Line Maintenance Supplies	36,000	71,316	(35,316)
Pumping Station Supplies	20,000	20,184	(184)
Laboratory Supplies	9,000	5,359	3,641
Paint and Hardware	2,500	1,522	978
Oil and Grease	1,000	955	45
Chlorine and Sulphur	15,500	15,279	221
Caustic Soda and Lime	9,500	7,630	1,870
Alum	35,000	30,811	4,189
Water - Airport - B/B - Pump	3,000	3,527	(527)
Clothing Supplies	3,500	2,092	1,408
Truck Parts	5,000	6,762	(1,762)
Gas and Oil	4,000	5,254	(1,254)
Fuel - Airport Parkway	10,000	12,457	(2,457)
Fuel - Bartlett Bay	10,000	7,967	2,033

The accompanying notes are an integral part of these financial statements



City of South Burlington, Vermont  
Statement of Revenues and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
Special Revenue Fund - Wastewater Pollution Control Fund  
For The Year Ended June 30, 2003

Schedule 2

	Budget	Actual	Variance - Favorable (Unfavorable)
Telephone and Alarms	\$ 16,000	\$ 14,879	\$ 1,121
Postage	-	135	(135)
Membership/Dues	-	276	(276)
A/P Discharge Permit	-	100	(100)
Liability Insurance	119,089	108,923	10,166
Billing Water Department	25,500	25,500	-
Sludge Management	365,000	412,131	(47,131)
Environmental Studies	2,500	2,170	330
Landfill Fees	10,200	8,196	2,004
Legal Services	-	2,001	(2,001)
Auditing	3,000	1,991	1,009
Landfill Engineering	10,000	84,527	(74,527)
Administrative Services	50,000	50,000	-
Burlington Sewer Lines	54,000	46,424	7,576
Travel and Training	3,000	3,218	(218)
Utilities - Pumping Station	44,000	34,540	9,460
Landfill Pumping Station	3,000	5,187	(2,187)
Utilities - Airport Parkway	92,000	102,624	(10,624)
Utilities - Bartlett Bay	86,000	76,004	9,996
Total Water Pollution Control	<u>1,610,188</u>	<u>1,753,938</u>	<u>(143,750)</u>
Capital Outlay:			
Reserve - Equipment Replacement	245,000	245,000	-
Pump Repairs/Replacement	<u>75,000</u>	<u>50,243</u>	<u>24,757</u>
Total Capital Outlay	<u>320,000</u>	<u>295,243</u>	<u>24,757</u>
Debt Service:			
Vactor Note	25,750	25,750	-
Bartlett Bay Plant	245,000	245,000	-
Vactor Interest	<u>450</u>	<u>642</u>	<u>(192)</u>
Total Debt Service	<u>271,200</u>	<u>271,392</u>	<u>(192)</u>
TOTAL EXPENDITURES	<u>2,201,388</u>	<u>2,320,573</u>	<u>(119,185)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (370,056)</u>	<u>\$ (370,056)</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES:</b>			
Property Taxes:			
Current Assessment	\$ 7,796,323	\$ 7,976,732	\$ 180,409
Interest and Penalties	160,000	133,015	(26,985)
Total Property Taxes	<u>7,956,323</u>	<u>8,109,747</u>	<u>153,424</u>
City Management:			
Recording Fees	118,655	321,188	202,533
Preservation of Records	10,000	369	(9,631)
Photocopy Fees	12,000	25,083	13,083
Pet Licenses and Fees	9,850	7,285	(2,565)
Beverage/Cabaret Licenses	7,200	6,800	(400)
Tobacco Licenses	-	70	70
Fish and Game Licenses	200	264	64
Marriage Licenses	600	888	288
Civil Unions	200	176	(24)
Green Mountain Passports	100	116	16
Entertainment Permits	100	100	-
Motor Vehicle Renewals	4,200	6,441	2,241
Attorney Fees	-	5,756	5,756
Building and Sign Permits	110,000	154,649	44,649
Bianchi Ruling	-	3	3
Ordinance Fines	-	276	276
Ambulance Service	2,500	5,125	2,625
Zoning and Planning	10,000	13,017	3,017
Sewer Inspection Fees	1,000	1,650	650
Peddlers' Permits	550	585	35
Pelletizing Plant Lease	10,000	1	(9,999)
Pelletizing Environment Fees	-	40	40
HazMat Facility Rent	-	4,020	4,020
Investment Interest	95,000	49,755	(45,245)
Miscellaneous	2,700	273	(2,427)
Insurance Reimbursements	-	646	646
Workers Compensation Reimbursement	-	6,940	6,940
O'Brien Center Receipts	600	600	-
J/C Park Lighting Receipts	400	160	(240)
Tennis Class Receipts	2,100	1,481	(619)
Red Rocks Gate Receipts	6,500	7,846	1,346
Special Activities	50,000	27,892	(22,108)
Adult Evening Classes	2,000	879	(1,121)

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Library Lost Books	\$ 750	\$ (27)	\$ (777)
Total City Management	<u>457,205</u>	<u>650,347</u>	<u>193,142</u>
Fire Department:			
Fire Alarm Penalties	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Fire Department	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Police Department:			
Vermont District Court	154,000	114,043	(39,957)
Police Reports	3,000	5,636	2,636
Parking Tickets	<u>2,000</u>	<u>1,882</u>	<u>(118)</u>
Total Police Department	<u>159,000</u>	<u>121,561</u>	<u>(37,439)</u>
Highway Department:			
Road Opening Permits	10,000	1,900	(8,100)
Highway State Aid	175,000	192,427	17,427
Fuel Pump Surcharge	<u>4,000</u>	<u>7,524</u>	<u>3,524</u>
Total Highway Department	<u>189,000</u>	<u>201,851</u>	<u>12,851</u>
Transfers In:			
Administrative Services	50,000	50,000	-
Applied Surplus	250,571	-	(250,571)
Recreation Impact Fees	95,371	-	(95,371)
Cemetery Trust	300	284	(16)
Blanchette Gift	10,300	10,297	(3)
Storm Drain Project	<u>-</u>	<u>3,795</u>	<u>3,795</u>
Total Transfers In	<u>406,542</u>	<u>64,376</u>	<u>(342,166)</u>
Bond and Loan Proceeds	<u>-</u>	<u>180,000</u>	<u>180,000</u>
<b>TOTAL REVENUES</b>	<u><b>9,169,070</b></u>	<u><b>9,327,882</b></u>	<u><b>158,812</b></u>
<b>EXPENDITURES:</b>			
General Government:			
City Council:			
Council Clerk Salaries	1,900	1,263	637
Social Security	175	97	78
General Expenses	3,000	2,833	167
G.B.I.C.	5,000	5,000	-
V.L.C.T.	10,279	9,671	608
Chamber of Commerce	4,000	4,000	-
Social Services	45,000	44,550	450

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Senior Community Center	\$ 10,000	\$ 10,000	\$ -
Community Use	26,938	26,938	-
Councilors	5,480	5,480	-
Liquor Control	300	300	-
Total City Council	<u>112,072</u>	<u>110,132</u>	<u>1,940</u>
Administrative Services:			
Social Security	3,060	2,137	923
Group Health Insurance	116,244	110,791	5,453
Group Life Insurance	2,550	2,726	(176)
Group Dental Insurance	13,675	11,418	2,257
Pension	36,568	36,542	26
ICMA Match	29,000	28,077	923
Liability Insurance	26,253	25,596	657
Deductibles/Coinsurance	-	2,697	(2,697)
Pension Administration	8,000	11,184	(3,184)
Total Administrative Services	<u>235,350</u>	<u>231,168</u>	<u>4,182</u>
City Manager:			
Salaries - Permanent	165,973	164,241	1,732
Salaries - Other	9,000	10,593	(1,593)
Leave Time Turn-In	3,950	3,453	497
Taxable Fringe Benefits	12,000	12,651	(651)
Social Security	13,688	13,627	61
Office Supplies	2,000	1,415	585
Cleaning Supplies	700	678	22
Advertising	2,000	5,574	(3,574)
Telephone	2,500	1,495	1,005
Postage	1,750	1,588	162
Dues and Subscriptions	1,000	2,336	(1,336)
Maintenance - City Hall	14,000	13,653	347
Printing	3,000	3,553	(553)
Legal Services	65,000	47,340	17,660
Consulting Fees/Engineering	500	125	375
Ambulance Services	26,063	26,063	-
Equipment Contract/Maintenance	1,600	1,369	231
Travel and Training	4,700	5,226	(526)
Utilities - City Hall	21,000	20,973	27
Street Lights	115,000	119,182	(4,182)
Total City Manager	<u>465,424</u>	<u>455,135</u>	<u>10,289</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
City Clerk:			
Salaries - Permanent	\$ 127,000	\$ 125,895	\$ 1,105
Leave Time Turn-In	2,500	887	1,613
Overtime	-	1,238	(1,238)
B.C.A. Salaries	-	456	(456)
Taxable Fringe Benefits	1,900	230	1,670
Social Security	10,052	9,704	348
Nontaxable Fringe Benefits	-	106	(106)
Office Supplies	5,000	4,070	930
General Supplies	1,200	505	695
Election Expenses	800	4,394	(3,594)
Advertising	100	-	100
Telephone	800	1,156	(356)
Postage	5,000	494	4,506
Dues and Subscriptions	300	40	260
Printing	3,000	1,225	1,775
Board of Civil Authority	3,000	1,627	1,373
Election Workers	2,000	3,540	(1,540)
BCA Reappraisal Appeals	-	1,388	(1,388)
Equipment Contract/Maintenance	6,000	4,912	1,088
Travel and Training	2,500	2,350	150
Total City Clerk	<u>171,152</u>	<u>164,217</u>	<u>6,935</u>
General Ledger/Payroll:			
Salaries - Permanent	61,467	64,529	(3,062)
Leave Time Turn-In	2,500	1,538	962
Overtime	1,500	7,450	(5,950)
Taxable Fringe Benefits	230	-	230
Social Security	5,026	5,539	(513)
Office Supplies	1,500	1,761	(261)
Telephone	400	177	223
Postage	1,815	1,569	246
Dues and Subscriptions	500	848	(348)
Printing	1,500	150	1,350
Auditing	8,000	5,309	2,691
Equipment Contract/Maintenance	400	899	(499)
Computer Services	2,000	960	1,040
Travel and Training	325	180	145
Total General Ledger/Payroll	<u>87,163</u>	<u>90,909</u>	<u>(3,746)</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Assessing and Tax Collection:			
Salaries - Permanent	\$ 28,860	\$ 28,743	\$ 117
Leave Time Turn-In	200	553	(353)
Overtime	300	228	72
Taxable Fringe Benefits	115	-	115
Social Security	2,245	2,218	27
Nontaxable Fringe Benefits	-	120	(120)
Office Supplies	1,100	1,574	(474)
Telephone	830	608	222
Postage	3,800	3,356	444
Dues and Subscriptions	575	456	119
Printing	2,165	734	1,431
Legal Services - Tax Collection	3,000	10,739	(7,739)
Consulting/Assessing - Other	48,400	62,000	(13,600)
Reappraisal Consulting	-	10,500	(10,500)
Equipment Maintenance	390	650	(260)
Computer Maintenance	4,840	2,828	2,012
Travel and Training	1,550	16	1,534
Total Assessing & Tax Collection	<u>98,370</u>	<u>125,323</u>	<u>(26,953)</u>
Planning/Design Review:			
Salaries - Permanent	156,778	154,259	2,519
Salaries - Other	3,500	2,654	846
Leave Time Turn-In	2,500	2,612	(112)
Taxable Fringe Benefits	850	-	850
Social Security	12,518	11,622	896
Office Supplies	2,500	2,502	(2)
Advertising	5,500	5,887	(387)
Telephone	2,000	1,337	663
Postage	2,200	1,810	390
Dues and Subscriptions	1,000	504	496
Printing	1,750	1,305	445
Maps	5,500	5,215	285
Legal Services	20,000	69,781	(49,781)
Consulting Fees	5,000	775	4,225
Planning Commission	8,800	7,650	1,150
Equipment Contracts	3,500	3,132	368
Travel and Training	4,500	6,000	(1,500)
Total Planning	<u>238,396</u>	<u>277,045</u>	<u>(38,649)</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Natural Resources:			
Postage	\$ 50	\$ -	\$ 50
Dues and Subscriptions	150	136	14
Educational Programs	200	-	200
Special Projects	3,000	3,147	(147)
Printing	200	-	200
Travel and Training	700	620	80
Total Natural Resources	<u>4,300</u>	<u>3,903</u>	<u>397</u>
Fire Department:			
Salaries - Permanent	620,617	668,614	(47,997)
Salaries - Other	32,000	38,071	(6,071)
Leave Time Turn-In	7,500	-	7,500
Overtime Salaries	35,000	143,020	(108,020)
Fair Labor Standard Overtime Salaries	45,000	46,013	(1,013)
Taxable Fringe Benefits	4,000	345	3,655
Social Security	56,695	67,699	(11,004)
Group Health Insurance	85,222	105,049	(19,827)
Group Life Insurance	2,346	2,375	(29)
Group Dental Insurance	10,998	10,073	925
Pension	66,917	72,483	(5,566)
ICMA Match	3,158	-	3,158
Office Supplies	1,100	1,336	(236)
Late Charges	-	182	(182)
Medical Supplies	2,100	1,691	409
Medical Equipment	2,000	3,860	(1,860)
Vaccinations	400	669	(269)
Rehab Supplies	300	166	134
Station Operating Supplies	3,600	2,172	1,428
Maintenance Tools	420	98	322
Work Uniforms	10,000	11,449	(1,449)
Fire Fighting Clothing	2,500	4,083	(1,583)
Vehicle Tools/Tires	1,200	352	848
Gas	1,500	3,835	(2,335)
Diesel Fuel	3,500	8,485	(4,985)
Oil	225	271	(46)
Films and Books	1,400	1,081	319
Fire Prevention Materials	4,500	1,899	2,601
Fire Extinguishers	225	66	159
Airpacks Maintenance	4,000	2,879	1,121

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Telephone	\$ 5,300	\$ 9,800	\$ (4,500)
Postage	280	312	(32)
Dues and Subscriptions	1,600	1,555	45
Liability Insurance	53,978	48,820	5,158
Contractual Services	-	(391)	391
Fuel Oil Contract Services	-	(6,047)	6,047
Maintenance - Fire Station	4,200	5,207	(1,007)
Laundry and Bedding	750	537	213
Radio Repair	1,000	1,216	(216)
Vehicle Maintenance and Repair	13,300	13,650	(350)
Equipment Maintenance and Repair	4,100	2,987	1,113
Radio Equipment/Contracted Service	1,000	792	208
Conferences	1,500	3,000	(1,500)
Training Schools	7,000	6,375	625
Recruiting and Testing	1,500	317	1,183
Utilities - Buildings	18,000	25,095	(7,095)
Total Fire Department	<u>1,121,931</u>	<u>1,311,541</u>	<u>(189,610)</u>
Police Department:			
Salaries - Permanent	1,734,448	1,744,065	(9,617)
Salaries - Other	22,000	5,474	16,526
Leave Time Turn-In	17,000	8,605	8,395
Overtime Salaries	155,000	212,739	(57,739)
CUSI Officer	21,181	-	21,181
Taxable Fringe Benefits	7,300	5,140	2,160
Social Security	149,632	148,732	900
Nontaxable Fringe Benefits	-	468	(468)
Disability Insurance	7,998	6,495	1,503
Group Health Insurance	251,890	264,966	(13,076)
Group Life Insurance	6,078	5,881	197
Group Dental Insurance	29,306	29,568	(262)
Pension	166,326	210,563	(44,237)
Office Supplies	7,940	7,256	684
Late Charges	-	2,380	(2,380)
Range Supplies	3,600	3,595	5
Radio Supplies	-	535	(535)
Investigation Supplies	7,400	5,018	2,382
Youth Services Supplies	6,500	6,775	(275)
Traffic Unit Supplies	750	1,013	(263)
Emergency Management Supplies	500	807	(307)

The accompanying notes are an integral part of these financial statements



City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Janitorial Supplies	\$ 2,500	\$ 1,982	\$ 518
Work Uniforms/Clothing	31,000	34,437	(3,437)
Tires	6,000	5,160	840
Gas and Oil	28,000	29,377	(1,377)
Community Policing Match	4,000	2,040	1,960
Telephone	16,800	18,733	(1,933)
Postage	1,920	1,720	200
Dues and Subscriptions	3,800	3,156	644
Liability Insurance	55,521	49,496	6,025
Investigation Services	-	2,701	(2,701)
Crime Prevention	5,000	5,393	(393)
C.U.S.I. Match	-	(8,582)	8,582
Heroin Interdiction Grant	-	(1,916)	1,916
Maintenance - Building	16,000	15,651	349
Uniform Cleaning	11,557	9,987	1,570
Office Equipment Maintenance	3,800	4,619	(819)
Radio Equipment Maintenance	5,000	7,416	(2,416)
Vehicle/Equipment Repair	15,000	16,404	(1,404)
Terminal Operating System	12,120	13,942	(1,822)
Equipment Maintenance	2,000	2,348	(348)
Legal Services	4,500	11,726	(7,226)
Contracted Services	24,500	(2,422)	26,922
Animal Control Contract	16,000	15,288	712
Accreditation	9,000	8,990	10
Conferences	3,600	4,148	(548)
In-Service Training	14,600	9,888	4,712
Recruiting and Testing	3,000	5,990	(2,990)
Tuition Reimbursement	2,000	2,186	(186)
Utilities - Building	11,000	12,194	(1,194)
Total Police Department	<u>2,903,067</u>	<u>2,952,127</u>	<u>(49,060)</u>
Highway Department:			
Salaries - Permanent	522,394	443,437	78,957
Leave Time Turn-In	15,500	12,704	2,796
Overtime Salaries	29,000	37,274	(8,274)
Taxable Fringe Benefits	1,500	1,881	(381)
Social Security	42,679	37,515	5,164
Nontaxable Fringe Benefits	-	115	(115)
Drug/Alcohol/Physical Testing	1,500	120	1,380
Disability Insurance	3,905	3,079	826

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Group Health Insurance	\$ 138,757	\$ 146,844	\$ (8,087)
Group Life Insurance	2,484	2,672	(188)
Group Dental Insurance	15,900	16,480	(580)
Pension	48,434	48,400	34
ICMA Match	21,706	22,100	(394)
Office Supplies	2,366	2,369	(3)
Traffic Light Supplies	6,500	5,431	1,069
Sign Supplies	3,500	1,605	1,895
City Highways Material	30,861	21,447	9,414
Road Striping	19,000	19,051	(51)
Salt, Chloride and Sand	85,000	91,621	(6,621)
Work Uniforms/Clothing	10,000	10,195	(195)
Vehicle Repairs	83,861	45,719	38,142
Gasoline	5,500	10,374	(4,874)
Oil	3,000	1,779	1,221
Diesel Fuel	22,500	22,010	490
Advertising	500	498	2
Telephone	3,750	4,276	(526)
Liability Insurance	55,635	50,714	4,921
Contractual Work	-	(2,882)	2,882
Building Maintenance	5,000	4,875	125
Hydrant Maintenance	200	186	14
Tree Care	6,500	3,388	3,112
Storm Drain Maintenance	10,000	4,537	5,463
Equipment Rental	800	800	-
Office Equipment Maintenance	1,000	1,381	(381)
Travel and Training	2,500	2,600	(100)
Utilities - Garage	35,500	24,611	10,889
Street Lights	26,800	28,351	(1,551)
Utilities - Storm Station	200	176	24
Total Highway Department	<u>1,264,232</u>	<u>1,127,733</u>	<u>136,499</u>
Recreation Administration:			
Salaries - Permanent	140,189	140,801	(612)
Leave Time Turn-In	8,276	9,490	(1,214)
Program Supervisor	30,880	31,114	(234)
Taxable Fringe Benefits	5,200	4,886	314
Social Security	14,120	14,009	111
Nontaxable Fringe Benefits	-	137	(137)
Office Supplies	3,000	2,600	400

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Telephone	\$ 1,000	\$ 1,277	\$ (277)
Postage	1,300	1,351	(51)
Dues and Subscriptions	700	773	(73)
Scholarships	1,000	135	865
Internet Services	350	313	37
Printing	2,500	2,500	-
Equipment Contract/Maintenance	3,000	3,317	(317)
Travel and Training	3,500	3,833	(333)
Total Recreation Administration	<u>215,015</u>	<u>216,536</u>	<u>(1,521)</u>
Other Recreation Programs:			
Miscellaneous Programs	42,487	41,509	978
Red Rocks Park	30,636	34,884	(4,248)
Facilities	10,638	14,170	(3,532)
Leisure Arts	25,410	24,819	591
Special Activities	19,842	15,341	4,501
Total Other Recreation Programs	<u>129,013</u>	<u>130,723</u>	<u>(1,710)</u>
Community Library:			
Leave Time Turn-In	-	283	(283)
Library Director	45,205	45,015	190
Community Assistance Director	18,755	18,698	57
Community Assistants	2,600	2,004	596
Vacation/Substitutes	7,081	3,140	3,941
Community Aides	62,487	59,292	3,195
Reference Librarians	-	880	(880)
Social Security	10,414	10,197	217
Group Health Insurance	3,375	3,572	(197)
Group Life Insurance	138	150	(12)
Group Dental Insurance	370	370	-
Pension	5,895	5,890	5
ICMA Match	4,170	4,348	(178)
Supplies	1,750	2,711	(961)
Late Charges	-	10	(10)
Books - Adult	10,500	10,330	170
Books - Children	6,930	4,545	2,385
Audiovisual - Adult	2,360	1,974	386
Audiovisual - Children	750	957	(207)
Program Supplies	500	611	(111)
Blanchette Expenditures	10,300	10,297	3

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
Advertising	\$ 155	\$ -	\$ 155
Telephone	830	720	110
Postage	1,800	1,706	94
Dues and Subscriptions	250	215	35
School Use	71,869	71,869	-
Programs	4,100	3,811	289
Service to Shut-Ins	110	-	110
Printing	310	133	177
Computer Operations	900	335	565
Travel and Training	800	1,055	(255)
Total Library	<u>274,704</u>	<u>265,118</u>	<u>9,586</u>
Park Maintenance:			
Salaries - Permanent	80,073	104,638	(24,565)
Salaries - Other	12,000	8,777	3,223
Leave Time Turn-In	800	614	186
Overtime Salaries	5,500	953	4,547
Social Security	8,492	8,798	(306)
Disability Insurance	-	522	(522)
Group Health Insurance	19,397	20,643	(1,246)
Group Life Insurance	420	450	(30)
Group Dental Insurance	2,052	2,049	3
Pension	12,190	12,181	9
ICMA Match	3,831	2,083	1,748
Park Supplies	13,494	11,948	1,546
Grounds Maintenance	32,609	32,609	-
Cemetery Supplies	300	244	56
Recreation Path Supplies	1,500	2,209	(709)
Advertising	300	527	(227)
Total Park Maintenance	<u>192,958</u>	<u>209,245</u>	<u>(16,287)</u>
Other Operating Entities:			
County Court	94,843	94,843	-
Winooski Valley Park	36,000	36,000	-
C.C.T.A.	250,663	250,663	-
Regional Planning	13,533	13,523	10
Metropolitan Planning	10,601	19,437	(8,836)
Total Other Operating Entities	<u>405,640</u>	<u>414,466</u>	<u>(8,826)</u>
Debt Service - Principal:			
City Manager Equipment Notes	3,333	3,333	-

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Schedule of Revenue and Expenditures  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For The Year Ended June 30, 2003

Schedule 3

	Budget	Actual	Variance - Favorable (Unfavorable)
City Manager Lease	\$ 3,582	\$ 3,582	\$ -
Photocopier Lease	1,505	1,572	(67)
Fire Equipment Note	5,300	5,300	-
Police Equipment Leases	71,166	71,149	17
Highway Equipment Note	52,270	68,270	(16,000)
Public Works Facility Bond	102,750	102,675	75
Tower Truck	45,000	45,000	-
Landfill Closure	15,000	15,000	-
Parkland 1992 Bond	35,000	35,000	-
Parkland/Brand Farm	40,000	40,000	-
Total Debt Service - Principal	<u>374,906</u>	<u>390,881</u>	<u>(15,975)</u>
Debt Service - Interest:			
Equipment Notes	105	106	(1)
Highway Equipment Note	4,030	4,869	(839)
Public Works Facility Bond	94,600	94,531	69
Tower Truck	10,410	10,410	-
Landfill Closure	2,120	2,120	-
Parkland 1992 Bond	23,641	23,641	-
Parkland/Brand Farm	24,956	24,959	(3)
Total Debt Service - Interest	<u>159,862</u>	<u>160,636</u>	<u>(774)</u>
Transfers Out:			
Open Spaces - Special Appropriation	136,000	136,244	(244)
Self-Insurance Reimbursement	-	5,577	(5,577)
Highway Special Appropriations	90,000	95,371	(5,371)
Operating Transfers Out	80,000	280,000	(200,000)
Total Transfers Out	<u>306,000</u>	<u>517,192</u>	<u>(211,192)</u>
Capital Outlays	<u>409,515</u>	<u>408,415</u>	<u>1,100</u>
TOTAL EXPENDITURES	<u>9,169,070</u>	<u>9,562,445</u>	<u>(393,375)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (234,563)</u>	<u>\$ (234,563)</u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2003

Schedule 4  
(page 1 of 6)

	Wastewater Pollution Control Fund	Community Development Fund	Recreation Development Fund	Sewer Impact Fee Fund	Project D.A.R.E. Fund
<b>ASSETS</b>					
Current Assets:					
Cash		\$ 3	\$ 3,103	\$ 534,387	\$ 3,583
Accounts Receivable	\$ 24,241				
Due From Other Funds				1,031,035	
Due From Other Governments		1,845			
Due From Water Department - Wastewater Pollution Control					
Receivables - Billed	148,824				
Wastewater Pollution Control Receivables - Unbilled	283,994	-	-	-	-
Total Current Assets	<u>457,059</u>	<u>1,848</u>	<u>3,103</u>	<u>1,565,422</u>	<u>3,583</u>
<b>TOTAL ASSETS</b>	<u>\$ 457,059</u>	<u>\$ 1,848</u>	<u>\$ 3,103</u>	<u>\$ 1,565,422</u>	<u>\$ 3,583</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 40,308				
Due to Other Funds	412,754	\$ 3,391	\$ 2,643		\$ 3,113
Accrued Expenses	5,845	-	-	-	-
Total Liabilities	<u>458,907</u>	<u>3,391</u>	<u>2,643</u>	<u>\$ -</u>	<u>3,113</u>
Fund Balances:					
Restricted			460	1,565,422	470
Unrestricted:					
Designated					
Undesignated	(1,848)	(1,543)	-	-	-
Total Fund Balances	<u>(1,848)</u>	<u>(1,543)</u>	<u>460</u>	<u>1,565,422</u>	<u>470</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 457,059</u>	<u>\$ 1,848</u>	<u>\$ 3,103</u>	<u>\$ 1,565,422</u>	<u>\$ 3,583</u>

The accompanying notes are an integral part of these financial statements

Police Forfeiture Fund	Bianchi Ruling	Police Off Duty Fund	COPS Block Grant II	Natural Resources Wetlands Fund	Recreation Impact Fees Fund	Subtotal
\$ 39,767	\$ 21,727	\$ 70,969 5,767	\$ 7	\$ 784	\$ 567,512	\$ 1,241,842 30,008 1,031,035 3,244
1,399						148,824
-	-	-	-	-	-	283,994
<u>41,166</u>	<u>21,727</u>	<u>76,736</u>	<u>7</u>	<u>784</u>	<u>567,512</u>	<u>2,738,947</u>
<u>\$ 41,166</u>	<u>\$ 21,727</u>	<u>\$ 76,736</u>	<u>\$ 7</u>	<u>\$ 784</u>	<u>\$ 567,512</u>	<u>\$ 2,738,947</u>
\$ 987					\$ 5	\$ 41,300
14,104		\$ 67,235				503,240
-	-	-	-	-	-	5,845
<u>15,091</u>	<u>\$ -</u>	<u>67,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5</u>	<u>550,385</u>
26,075			7		567,507	2,159,941
	21,727	9,501		784		32,012
-	-	-	-	-	-	(3,391)
<u>26,075</u>	<u>21,727</u>	<u>9,501</u>	<u>7</u>	<u>784</u>	<u>567,507</u>	<u>2,188,562</u>
<u>\$ 41,166</u>	<u>\$ 21,727</u>	<u>\$ 76,736</u>	<u>\$ 7</u>	<u>\$ 784</u>	<u>\$ 567,512</u>	<u>\$ 2,738,947</u>

City of South Burlington, Vermont  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2003

Schedule 4  
(page 2 of 6)

	Highway Impact Fees Fund	School Impact Fees	Law Enforcement Liaison 1	Law Enforcement Liaison 2	Potash Brook Study Fund
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 381,681	\$ 701,834	\$ 34,710	\$ 36,333	\$ 852
Accounts Receivable				193	
Due From Other Funds					
Due From Other Governments			2,056	6,634	
Due From Water Department - Wastewater Pollution Control Receivables - Billed					
Wastewater Pollution Control Receivables - Unbilled	-	-	-	-	-
Total Current Assets	<u>381,681</u>	<u>701,834</u>	<u>36,766</u>	<u>43,160</u>	<u>852</u>
<b>TOTAL ASSETS</b>	<u>\$ 381,681</u>	<u>\$ 701,834</u>	<u>\$ 36,766</u>	<u>\$ 43,160</u>	<u>\$ 852</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 851	\$ 184,817		\$ 7,188	
Due to Other Funds			\$ 38,749	41,386	\$ 815
Accrued Expenses	-	-	-	-	-
Total Liabilities	<u>851</u>	<u>184,817</u>	<u>38,749</u>	<u>48,574</u>	<u>815</u>
Fund Balances:					
Restricted	380,830	517,017			
Unrestricted:					
Designated					37
Undesignated	-	-	(1,983)	(5,414)	-
Total Fund Balances	<u>380,830</u>	<u>517,017</u>	<u>(1,983)</u>	<u>(5,414)</u>	<u>37</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 381,681</u>	<u>\$ 701,834</u>	<u>\$ 36,766</u>	<u>\$ 43,160</u>	<u>\$ 852</u>

The accompanying notes are an integral part of these financial statements



Vermont Safe Kids Fund	COPS Block Grant III	COPS School Resources	COPS Universal Fund	Library Grants	Records Preservation	Subtotal
\$ 34		\$ 46,954	\$ 12,334	\$ 1,758	\$ 98,679	\$ 1,315,169
	\$ 648					193
		50,823				648
						59,513
-	-	-	-	-	-	-
<u>34</u>	<u>648</u>	<u>97,777</u>	<u>12,334</u>	<u>1,758</u>	<u>98,679</u>	<u>1,375,523</u>
<u>\$ 34</u>	<u>\$ 648</u>	<u>\$ 97,777</u>	<u>\$ 12,334</u>	<u>\$ 1,758</u>	<u>\$ 98,679</u>	<u>\$ 1,375,523</u>
						\$ 192,856
		\$ 96,948	\$ 16,992			194,890
-	-	823	-	-	\$ 343	1,166
<u>\$ -</u>	<u>\$ -</u>	<u>97,771</u>	<u>16,992</u>	<u>\$ -</u>	<u>343</u>	<u>388,912</u>
34	648	6		1,758		900,293
-	-	-	(4,658)	-	98,336	98,373
<u>34</u>	<u>648</u>	<u>6</u>	<u>(4,658)</u>	<u>1,758</u>	<u>98,336</u>	<u>(12,055)</u>
<u>\$ 34</u>	<u>\$ 648</u>	<u>\$ 97,777</u>	<u>\$ 12,334</u>	<u>\$ 1,758</u>	<u>\$ 98,679</u>	<u>\$ 1,375,523</u>

City of South Burlington, Vermont  
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	FEMA	WPC Environmental Fund	Dorset Street H2O Milot	Recreation Impact II Dorset/Pinn	TLC Allen Limekiln
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 1,870	\$ 295,980	\$ 2,208	\$ 7,469	\$ 1,795
Accounts Receivable		40,608			
Due From Other Funds					
Due From Other Governments					
Due From Water Department - Wastewater Pollution Control Receivables - Billed					
Wastewater Pollution Control Receivables - Unbilled	-	-	-	-	-
Total Current Assets	<u>1,870</u>	<u>336,588</u>	<u>2,208</u>	<u>7,469</u>	<u>1,795</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,870</u>	<u>\$ 336,588</u>	<u>\$ 2,208</u>	<u>\$ 7,469</u>	<u>\$ 1,795</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable					
Due to Other Funds				\$ 1,654	\$ 9,171
Accrued Expenses	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,654</u>	<u>9,171</u>
Fund Balances:					
Restricted	1,870	336,588	2,208	5,815	
Unrestricted:					
Designated					
Undesignated	-	-	-	-	(7,376)
Total Fund Balances	<u>1,870</u>	<u>336,588</u>	<u>2,208</u>	<u>5,815</u>	<u>(7,376)</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 1,870</u>	<u>\$ 336,588</u>	<u>\$ 2,208</u>	<u>\$ 7,469</u>	<u>\$ 1,795</u>

The accompanying notes are an integral part of these financial statements

Calkins House Grant	Ice Storm Recovery Grant	Special Needs Assessment Fund	Tree Plan Grant	Anti- Terrorism Grant	Tree Planting Grant	Subtotal
\$ 104	\$ 1,302	\$ 742	\$ 686	\$ 931	\$ 42	\$ 313,129 40,608 - -
-	-	-	-	-	-	-
<u>104</u>	<u>1,302</u>	<u>742</u>	<u>686</u>	<u>931</u>	<u>42</u>	<u>353,737</u>
<u>\$ 104</u>	<u>\$ 1,302</u>	<u>\$ 742</u>	<u>\$ 686</u>	<u>\$ 931</u>	<u>\$ 42</u>	<u>\$ 353,737</u>
\$ 104						\$ - 10,929
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>104</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>10,929</u>
	1,302	742	686	931	42	350,184
-	-	-	-	-	-	(7,376)
<u>-</u>	<u>1,302</u>	<u>742</u>	<u>686</u>	<u>931</u>	<u>42</u>	<u>342,808</u>
<u>\$ 104</u>	<u>\$ 1,302</u>	<u>\$ 742</u>	<u>\$ 686</u>	<u>\$ 931</u>	<u>\$ 42</u>	<u>\$ 353,737</u>

City of South Burlington, Vermont  
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	COPS Block Grant IV	Healthy Homes	Tree Maintenance Grant	Highway Discretionary Fund	COPS Block Grant V
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 13,225	\$ 1,651	\$ 2,538	\$ 4,622	\$ 1,287
Accounts Receivable					
Due From Other Funds					11,546
Due From Other Governments					68,232
Due From Water Department - Wastewater Pollution Control Receivables - Billed					
Wastewater Pollution Control Receivables - Unbilled	-	-	-	-	-
Total Current Assets	<u>13,225</u>	<u>1,651</u>	<u>2,538</u>	<u>4,622</u>	<u>81,065</u>
<b>TOTAL ASSETS</b>	<u>\$ 13,225</u>	<u>\$ 1,651</u>	<u>\$ 2,538</u>	<u>\$ 4,622</u>	<u>\$ 81,065</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 57,937		\$ 2,433	\$ 68,232	
Due to Other Funds					
Accrued Expenses	-	-	-	-	-
Total Liabilities	<u>57,937</u>	<u>\$ -</u>	<u>2,433</u>	<u>68,232</u>	<u>\$ -</u>
Fund Balances:					
Restricted		1,651	105		81,065
Unrestricted:					
Designated					
Undesignated	(44,712)	-	-	(63,610)	-
Total Fund Balances	<u>(44,712)</u>	<u>1,651</u>	<u>105</u>	<u>(63,610)</u>	<u>81,065</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 13,225</u>	<u>\$ 1,651</u>	<u>\$ 2,538</u>	<u>\$ 4,622</u>	<u>\$ 81,065</u>

The accompanying notes are an integral part of these financial statements

Open Spaces Grant	Transportation Livable Community	Community Planning Education	Freeman Fund - Library	Fire Impact Fee	COPS Block Grant VI	Subtotal
\$ 3,080	\$ 3,543	\$ 898	\$ 70,481 600	\$ 52,692	\$ 30,464	\$ 184,481 600 11,546 68,232
-	-	-	-	-	-	-
<u>3,080</u>	<u>3,543</u>	<u>898</u>	<u>71,081</u>	<u>52,692</u>	<u>30,464</u>	<u>264,859</u>
<u>\$ 3,080</u>	<u>\$ 3,543</u>	<u>\$ 898</u>	<u>\$ 71,081</u>	<u>\$ 52,692</u>	<u>\$ 30,464</u>	<u>\$ 264,859</u>
\$ 2,375	\$ 6,448		\$ 2,376 5,956		\$ 13,026	\$ 2,376 156,407
-	-	-	68	-	-	68
<u>2,375</u>	<u>6,448</u>	<u>\$ -</u>	<u>8,400</u>	<u>\$ -</u>	<u>13,026</u>	<u>158,851</u>
705		898	62,681	52,692	17,438	217,235
-	(2,905)	-	-	-	-	(111,227)
<u>705</u>	<u>(2,905)</u>	<u>898</u>	<u>62,681</u>	<u>52,692</u>	<u>17,438</u>	<u>106,008</u>
<u>\$ 3,080</u>	<u>\$ 3,543</u>	<u>\$ 898</u>	<u>\$ 71,081</u>	<u>\$ 52,692</u>	<u>\$ 30,464</u>	<u>\$ 264,859</u>

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	Potash Brook	Storm Water Utilities	MPG Zoning	COPS Block Grant VII	Lake Champlain Basin
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 66,232		\$ 4,809	\$ 20,545	
Accounts Receivable					
Due From Other Funds					
Due From Other Governments			3,810		
Due From Water Department - Wastewater Pollution Control Receivables - Billed					
Wastewater Pollution Control Receivables - Unbilled	-	-	-	-	-
Total Current Assets	<u>66,232</u>	<u>\$ -</u>	<u>8,619</u>	<u>20,545</u>	<u>\$ -</u>
<b>TOTAL ASSETS</b>	<u>\$ 66,232</u>	<u>\$ -</u>	<u>\$ 8,619</u>	<u>\$ 20,545</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable		\$ 4,192			
Due to Other Funds	\$ 89,591	47,108	\$ 24,207	\$ 9,560	\$ 3,123
Accrued Expenses	-	-	-	-	-
Total Liabilities	<u>89,591</u>	<u>51,300</u>	<u>24,207</u>	<u>9,560</u>	<u>3,123</u>
Fund Balances:					
Restricted				10,985	
Unrestricted:					
Designated					
Undesignated	(23,359)	(51,300)	(15,588)	-	(3,123)
Total Fund Balances	<u>(23,359)</u>	<u>(51,300)</u>	<u>(15,588)</u>	<u>10,985</u>	<u>(3,123)</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 66,232</u>	<u>\$ -</u>	<u>\$ 8,619</u>	<u>\$ 20,545</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

COPS More 2001	Jeffords Fire Safety	Domestic Preparedness	C/L Specific Outlays	Technology Grant	Humanities Book Discussion	Subtotal
\$ 235,956	\$ 2,543	\$ 5,918	\$ 1,653	\$ 190,141	\$ 1,603	\$ 529,400
						-
						-
						3,810
						-
-	-	-	-	-	-	-
<u>235,956</u>	<u>2,543</u>	<u>5,918</u>	<u>1,653</u>	<u>190,141</u>	<u>1,603</u>	<u>533,210</u>
<u>\$ 235,956</u>	<u>\$ 2,543</u>	<u>\$ 5,918</u>	<u>\$ 1,653</u>	<u>\$ 190,141</u>	<u>\$ 1,603</u>	<u>\$ 533,210</u>
\$ 28,090				\$ 12,258		\$ 44,540
162,417	\$ 2,538	\$ 5,919		86,989	\$ 839	432,291
-	-	-	-	-	-	-
<u>190,507</u>	<u>2,538</u>	<u>5,919</u>	<u>\$ -</u>	<u>99,247</u>	<u>839</u>	<u>476,831</u>
45,449	5		1,653	90,894	764	149,750
						-
-	-	(1)	-	-	-	(93,371)
<u>45,449</u>	<u>5</u>	<u>(1)</u>	<u>1,653</u>	<u>90,894</u>	<u>764</u>	<u>56,379</u>
<u>\$ 235,956</u>	<u>\$ 2,543</u>	<u>\$ 5,918</u>	<u>\$ 1,653</u>	<u>\$ 190,141</u>	<u>\$ 1,603</u>	<u>\$ 533,210</u>

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	C/L Arts Council Grant	IDX Tree Replacement	Dorset Street Tree Grant	Fire Act Grant (FEMA)	Heroin Interdiction Grant
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash	\$ 640	\$ 22,961			\$ 11,104
Accounts Receivable					
Due From Other Funds					
Due From Other Governments	68		\$ 35,612		
Due From Water Department - Wastewater Pollution Control Receivables - Billed					
Wastewater Pollution Control Receivables - Unbilled	-	-	-	-	-
Total Current Assets	<u>708</u>	<u>22,961</u>	<u>35,612</u>	<u>\$ -</u>	<u>11,104</u>
<b>TOTAL ASSETS</b>	<u>\$ 708</u>	<u>\$ 22,961</u>	<u>\$ 35,612</u>	<u>\$ -</u>	<u>\$ 11,104</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable				\$ 75	
Due to Other Funds	\$ 1,412		\$ 35,612	8,050	\$ 14,617
Accrued Expenses	-	-	-	-	-
Total Liabilities	<u>1,412</u>	<u>\$ -</u>	<u>35,612</u>	<u>8,125</u>	<u>14,617</u>
<b>Fund Balances:</b>					
Restricted		22,961			
Unrestricted:					
Designated					
Undesignated	(704)	-	-	(8,125)	(3,513)
Total Fund Balances	<u>(704)</u>	<u>22,961</u>	<u>-</u>	<u>(8,125)</u>	<u>(3,513)</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 708</u>	<u>\$ 22,961</u>	<u>\$ 35,612</u>	<u>\$ -</u>	<u>\$ 11,104</u>

The accompanying notes are an integral part of these financial statements



Municipal Planning 2003	Homeland Security Grant	Youth Baseball	EPA Demonstration Grant	Subtotal	Totals
\$ 3,124				\$ 37,829	\$ 3,621,850
				-	71,409
				-	1,043,229
				35,680	170,479
				-	148,824
-	-	-	-	-	283,994
<u>3,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>73,509</u>	<u>5,339,785</u>
<u>\$ 3,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,509</u>	<u>\$ 5,339,785</u>
\$ 4,680	\$ 17,027	\$ 35	\$ 4,817	\$ 26,634	\$ 307,706
38				59,729	1,357,486
-	-	-	-	-	7,079
<u>4,718</u>	<u>17,027</u>	<u>35</u>	<u>4,817</u>	<u>86,363</u>	<u>1,672,271</u>
				22,961	3,800,364
				-	130,385
(1,594)	(17,027)	(35)	(4,817)	(35,815)	(263,235)
(1,594)	(17,027)	(35)	(4,817)	(12,854)	3,667,514
<u>\$ 3,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,509</u>	<u>\$ 5,339,785</u>

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
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	Wastewater Pollution Control Fund	Community Development Fund	Recreation Development Fund	Sewer Impact Fee Fund	Project D.A.R.E. Fund
REVENUES:					
Intergovernmental		\$ 542,144			
Licenses and Permits					
Charges for Services	\$ 1,762,998			\$ 218,298	\$ 350
Investment Interest			\$ 92	24,270	74
Gifts, Donations, Reimbursements and Matching Funds	-	2,674	-	-	4,037
TOTAL REVENUES	<u>1,762,998</u>	<u>544,818</u>	<u>92</u>	<u>242,568</u>	<u>4,461</u>
EXPENDITURES:					
Public Safety					8,673
Streets and Highways					
Community Development		546,292	6,752		
Sewer	1,703,173			10,284	
Capital Outlays	50,243				
Other Entities					
Debt Service:					
Principal	270,750				
Interest	642	-	-	-	-
TOTAL EXPENDITURES	<u>2,024,808</u>	<u>546,292</u>	<u>6,752</u>	<u>10,284</u>	<u>8,673</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(261,810)</u>	<u>(1,474)</u>	<u>(6,660)</u>	<u>232,284</u>	<u>(4,212)</u>
Other Financing Sources (Uses):					
Transfers In	245,000			5,793	
Transfer Out	(245,000)	-	-	(245,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(239,207)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(261,810)</u>	<u>(1,474)</u>	<u>(6,660)</u>	<u>(6,923)</u>	<u>(4,212)</u>
FUND BALANCES - July 1, 2002	<u>259,962</u>	<u>(69)</u>	<u>7,120</u>	<u>1,572,345</u>	<u>4,682</u>
FUND BALANCES - June 30, 2003	<u>\$ (1,848)</u>	<u>\$ (1,543)</u>	<u>\$ 460</u>	<u>\$ 1,565,422</u>	<u>\$ 470</u>

Police Forfeiture Fund	Bianchi Ruling	Police Off-Duty Fund	COPS Block Grant II	Natural Resources Wetlands Fund	Traffic Calming Fund	Recreation Impact Fees Fund	Subtotal
\$ 33,144					\$ 6,000		\$ 581,288
	\$ 4,998						4,998
		\$ 57,180				\$ 114,821	2,153,647
512	267	603	\$ 4	\$ 28	51	6,806	32,707
-	-	-	-	-	-	-	6,711
33,656	5,265	57,783	4	28	6,051	121,627	2,779,351
38,915		57,134	312		(4,519)		100,515
				1,091		18,882	573,017
							1,713,457
							50,243
							-
							270,750
-	-	-	-	-	-	-	642
38,915	-	57,134	312	1,091	(4,519)	18,882	2,708,624
(5,259)	5,265	649	(308)	(1,063)	10,570	102,745	70,727
-	-	-	(10)	-	-	(101,201)	250,793
-	-	-	(10)	-	-	(101,201)	(591,211)
							(340,418)
(5,259)	5,265	649	(318)	(1,063)	10,570	1,544	(269,691)
31,334	16,462	8,852	325	1,847	(10,570)	565,963	2,458,253
\$ 26,075	\$ 21,727	\$ 9,501	\$ 7	\$ 784	\$ -	\$ 567,507	\$ 2,188,562

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
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	Highway Impact Fees Fund	School Impact Fees	Law Enforcement Liaison 1	Law Enforcement Liaison 2	Potash Brook Study Fund	Vermont Safe Kids Fund
REVENUES:						
Intergovernmental			\$ 20,419	\$ 42,798		
Licenses and Permits						
Charges for Services	\$ 97,082	\$ 188,286				
Investment Interest	4,584	10,628	356	170	\$ 13	\$ 3
Gifts, Donations, Reimbursements and Matching Funds	-	-	-	-	-	-
TOTAL REVENUES	<u>101,666</u>	<u>198,914</u>	<u>20,775</u>	<u>42,968</u>	<u>13</u>	<u>3</u>
EXPENDITURES:						
Public Safety				48,382		219
Streets and Highways	851		19,897			
Community Development		316,971			815	
Sewer						
Capital Outlays						
Other Entities						
Debt Service:						
Principal						
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>851</u>	<u>316,971</u>	<u>19,897</u>	<u>48,382</u>	<u>815</u>	<u>219</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>100,815</u>	<u>(118,057)</u>	<u>878</u>	<u>(5,414)</u>	<u>(802)</u>	<u>(216)</u>
Other Financing Sources (Uses):						
Transfers In						
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>100,815</u>	<u>(118,057)</u>	<u>878</u>	<u>(5,414)</u>	<u>(802)</u>	<u>(216)</u>
FUND BALANCES - July 1, 2002	<u>280,015</u>	<u>635,074</u>	<u>(2,861)</u>	<u>-</u>	<u>839</u>	<u>250</u>
FUND BALANCES - June 30, 2003	<u>\$ 380,830</u>	<u>\$ 517,017</u>	<u>\$ (1,983)</u>	<u>\$ (5,414)</u>	<u>\$ 37</u>	<u>\$ 34</u>

The accompanying notes are an integral part of these financial statements

COPS Block Grant III	COPS School Resources	COPS Universal Fund	Library Grants	Records Preservation	FEMA	Subtotal
\$ 39,203	\$ 58,282		\$ 300	\$ 52,419		\$ 161,002
4,356						52,419
1,898	472	\$ 554	127	1,372	\$ 30	289,724
-	-	-	-	-	-	20,207
45,457	58,754	554	427	53,791	30	523,352
44,787	77,638					171,026
			8,383	49,281		20,748
						375,450
						-
						-
						-
44,787	77,638	-	8,383	49,281	-	567,224
670	(18,884)	554	(7,956)	4,510	30	(43,872)
(22)	-	-	-	-	-	(22)
(22)	-	-	-	-	-	(22)
648	(18,884)	554	(7,956)	4,510	30	(43,894)
-	18,890	(5,212)	9,714	93,826	1,840	1,032,375
\$ 648	\$ 6	\$ (4,658)	\$ 1,758	\$ 98,336	\$ 1,870	\$ 988,481

City of South Burlington, Vermont  
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	WPC Environmental Issues	Dorset Street H2O Milot	Recreation Impact II Dorset/Pinn	TLC Allen Limekiln	Calkins House Grant	Ice Storm Recovery Grant
REVENUES:						
Intergovernmental						
Licenses and Permits						
Charges for Services	\$ 91,638					
Investment Interest	4,617	\$ 35	\$ 96	\$ 27	\$ 2	\$ 19
Gifts, Donations, Reimbursements and Matching Funds	-	-	-	-	-	-
TOTAL REVENUES	96,255	35	96	27	2	19
EXPENDITURES:						
Public Safety						
Streets and Highways						
Community Development	31,206					
Sewer				7,403		
Capital Outlays						
Other Entities					104	
Debt Service:						
Principal						
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	31,206	-	-	7,403	104	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	65,049	35	96	(7,376)	(102)	19
Other Financing Sources (Uses):						
Transfers In						
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	65,049	35	96	(7,376)	(102)	19
FUND BALANCES - July 1, 2002	271,539	2,173	5,719	-	102	1,283
FUND BALANCES - June 30, 2003	\$ 336,588	\$ 2,208	\$ 5,815	\$ (7,376)	\$ -	\$ 1,302

The accompanying notes are an integral part of these financial statements

Special Needs Assessment Fund	Bartlett Bay Watershed	Tree Plan Grant	Anti- Terrorism Grant	Tree Planting Grant	Flood Recovery Grant	Subtotal
	\$ 18,272					\$ 18,272
\$ 665	8,000					-
(4)	1,913	\$ 10	\$ 15	\$ 710	\$ 1,596	100,303
-	-	-	-	-	-	9,036
661	28,185	10	15	710	1,596	-
						127,611
					3,795	-
						3,795
						31,206
						7,403
497	105,511					-
						106,112
-	-	-	-	-	-	-
497	105,511	-	-	-	3,795	-
						148,516
164	(77,326)	10	15	710	(2,199)	-
						(20,905)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
164	(77,326)	10	15	710	(2,199)	-
						(20,905)
578	77,326	676	916	(668)	2,199	-
						361,843
\$ 742	\$ -	\$ 686	\$ 931	\$ 42	\$ -	\$ 340,938

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
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	COPS Block Grant IV	Healthy Homes	Tree Maintenance Grant	Highway Discretionary Fund	COPS Block Grant V
<b>REVENUES:</b>					
Intergovernmental		\$ 5,400		\$ 4,474	\$ 68,232
Licenses and Permits					
Charges for Services					
Investment Interest	\$ 195	44	\$ 92	148	18
Gifts, Donations, Reimbursements and Matching Funds	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>195</u>	<u>5,444</u>	<u>92</u>	<u>4,622</u>	<u>68,250</u>
<b>EXPENDITURES:</b>					
Public Safety	15,392				334
Streets and Highways				68,232	
Community Development		3,875	5,851		
Sewer					
Capital Outlays					
Other Entities					
Debt Service:					
Principal					
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>15,392</u>	<u>3,875</u>	<u>5,851</u>	<u>68,232</u>	<u>334</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(15,197)</u>	<u>1,569</u>	<u>(5,759)</u>	<u>(63,610)</u>	<u>67,916</u>
<b>Other Financing Sources (Uses):</b>					
Transfers In					
Transfer Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(15,197)</u>	<u>1,569</u>	<u>(5,759)</u>	<u>(63,610)</u>	<u>67,916</u>
<b>FUND BALANCES - July 1, 2002</b>	<u>(29,515)</u>	<u>82</u>	<u>5,864</u>	<u>-</u>	<u>13,149</u>
<b>FUND BALANCES - June 30, 2003</b>	<u>\$ (44,712)</u>	<u>\$ 1,651</u>	<u>\$ 105</u>	<u>\$ (63,610)</u>	<u>\$ 81,065</u>



Open Spaces Grant	Transportation Livable Community	Community Planning Education	Freeman Fund - Library	Fire Impact Fee	COPS Block Grant VI	Potash Brook	Subtotal
			\$ 70,932			\$ 28,500	\$ 177,538
				\$ 27,154		5,000	32,154
\$ 35	\$ 53	\$ 14	965	597	\$ 448	712	3,321
-	-	-	600	-	-	-	600
35	53	14	72,497	27,751	448	34,212	213,613
				7,858	7,596		31,180
		25	42,726			44,486	68,232
							96,963
-	-	-	-	-	-	-	-
-	-	25	42,726	7,858	7,596	44,486	196,375
35	53	(11)	29,771	19,893	(7,148)	(10,274)	17,238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35	53	(11)	29,771	19,893	(7,148)	(10,274)	17,238
670	(2,958)	909	32,910	32,799	24,586	(13,085)	65,411
\$ 705	\$ (2,905)	\$ 898	\$ 62,681	\$ 52,692	\$ 17,438	\$ (23,359)	\$ 82,649

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
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	Storm Water Utilities	MPG Zoning	COPS Block Grant VII	Lake Champlain Basin	COPS More 2001
REVENUES:					
Intergovernmental		\$ 3,810	\$ 18,356		\$ 139,360
Licenses and Permits					
Charges for Services			2,040		
Investment Interest		55	149		596
Gifts, Donations, Reimbursements and Matching Funds	-	-	-	-	96,000
TOTAL REVENUES	\$ -	3,865	20,545	\$ -	235,956
EXPENDITURES:					
Public Safety			9,560		190,507
Streets and Highways					
Community Development		21,682			
Sewer	51,300				
Capital Outlays					
Other Entities				3,123	
Debt Service:					
Principal					
Interest	-	-	-	-	-
TOTAL EXPENDITURES	51,300	21,682	9,560	3,123	190,507
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,300)	(17,817)	10,985	(3,123)	45,449
Other Financing Sources (Uses):					
Transfers In					
Transfer Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(51,300)	(17,817)	10,985	(3,123)	45,449
FUND BALANCES - July 1, 2002	-	2,229	-	-	-
FUND BALANCES - June 30, 2003	\$ (51,300)	\$ (15,588)	\$ 10,985	\$ (3,123)	\$ 45,449

Jeffords Fire Safety	Domestic Preparedness	C/L Specific Outlays	Technology Grant	Humanities Book Discussion	C/L Arts Council Grant	IDX Tree Replacement	Subtotal
\$ 2,538	\$ 5,910		\$ 339,346	\$ 1,600	\$ 706		\$ 511,626
		\$ 1,653				\$ 23,100	26,793
5	8		795	3	2	116	1,729
-	-	-	-	-	-	-	96,000
<u>2,543</u>	<u>5,918</u>	<u>1,653</u>	<u>340,141</u>	<u>1,603</u>	<u>708</u>	<u>23,216</u>	<u>636,148</u>
2,538	5,919						208,524
			249,247	839	1,412	255	273,435
							51,300
							-
							3,123
-	-	-	-	-	-	-	-
<u>2,538</u>	<u>5,919</u>	<u>-</u>	<u>249,247</u>	<u>839</u>	<u>1,412</u>	<u>255</u>	<u>536,382</u>
<u>5</u>	<u>(1)</u>	<u>1,653</u>	<u>90,894</u>	<u>764</u>	<u>(704)</u>	<u>22,961</u>	<u>99,766</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5	(1)	1,653	90,894	764	(704)	22,961	99,766
-	-	-	-	-	-	-	2,229
<u>\$ 5</u>	<u>\$ (1)</u>	<u>\$ 1,653</u>	<u>\$ 90,894</u>	<u>\$ 764</u>	<u>\$ (704)</u>	<u>\$ 22,961</u>	<u>\$ 101,995</u>

City of South Burlington, Vermont  
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	Dorset Street Tree Grant	Fire Act Grant (FEMA)	Heroin Interdiction Grant	Municipal Planning 2003	Homeland Security Grant
REVENUES:					
Intergovernmental	\$ 35,612		\$ 11,089	\$ 3,120	
Licenses and Permits					
Charges for Services					
Investment Interest			15	4	
Gifts, Donations, Reimbursements and Matching Funds	-	-	-	-	-
TOTAL REVENUES	35,612	\$ -	11,104	3,124	\$ -
EXPENDITURES:					
Public Safety		8,125			17,027
Streets and Highways					
Community Development	35,612		14,617	4,718	
Sewer					
Capital Outlays					
Other Entities					
Debt Service:					
Principal					
Interest	-	-	-	-	-
TOTAL EXPENDITURES	35,612	8,125	14,617	4,718	17,027
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(8,125)	(3,513)	(1,594)	(17,027)
Other Financing Sources (Uses):					
Transfers In					
Transfer Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(8,125)	(3,513)	(1,594)	(17,027)
FUND BALANCES - July 1, 2002	-	-	-	-	-
FUND BALANCES - June 30, 2003	\$ -	\$ (8,125)	\$ (3,513)	\$ (1,594)	\$ (17,027)

Youth Baseball	EPA Demonstration Grant	Subtotal	Totals
		\$ 49,821	\$ 1,499,547
		-	57,417
		-	2,602,621
		19	67,019
-	-	-	103,311
\$ -	\$ -	49,840	4,329,915
		25,152	536,397
		-	92,775
35		54,982	1,405,053
		-	1,772,160
		-	50,243
	4,817	4,817	114,052
		-	270,750
-	-	-	642
35	4,817	84,951	4,242,072
(35)	(4,817)	(35,111)	87,843
		-	250,793
-	-	-	(591,233)
-	-	-	(340,440)
(35)	(4,817)	(35,111)	(252,597)
-	-	-	3,920,111
\$ (35)	\$ (4,817)	\$ (35,111)	\$ 3,667,514

City of South Burlington, Vermont  
Combining Balance Sheet  
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	Fire Department Equipment Fund	Open Space Area No. 3 Fund	Airport Parkway Expansion	Sewer Surplus Fund
<b>ASSETS</b>				
Current Assets:				
Cash	\$ 61,639	\$ 75,121	\$ 76,610	\$ 647
Accounts Receivable - Current Year Taxes				
Accounts Receivable - Prior Year Taxes				
Due From Other Funds	40,000	10,000		
Due From Other Government				
Interest & Penalties Receivable	-	-	-	-
Total Current Assets	<u>101,639</u>	<u>85,121</u>	<u>76,610</u>	<u>647</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 101,639</u></u>	<u><u>\$ 85,121</u></u>	<u><u>\$ 76,610</u></u>	<u><u>\$ 647</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable		\$ 750	\$ 1,375	
Due to Other Funds			76,000	
Due to Water Department	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>750</u>	<u>77,375</u>	<u>\$ -</u>
Fund Balances:				
Restricted				647
Unrestricted:				
Designated	101,639	84,371		
Undesignated	-	-	(765)	-
Total Fund Balances	<u>101,639</u>	<u>84,371</u>	<u>(765)</u>	<u>647</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><u>\$ 101,639</u></u>	<u><u>\$ 85,121</u></u>	<u><u>\$ 76,610</u></u>	<u><u>\$ 647</u></u>

Sewer Improvements Swift Estates Fund	Landfill Closure Fund	WPC Equipment Replacement Fund	Country Club Swift Estate Improvements Fund	Highway Special Assessment Fund	Reappraisal Fund	Subtotal
\$ 2,383	\$ 41	\$ 964,839	\$ 67,621	\$ 28,640		\$ 1,277,541
			929			929
			1,469			1,469
			481	12,399		62,880
			594			-
-	-	-	594	-	-	594
<u>2,383</u>	<u>41</u>	<u>964,839</u>	<u>71,094</u>	<u>41,039</u>	<u>\$ -</u>	<u>1,343,413</u>
<u>\$ 2,383</u>	<u>\$ 41</u>	<u>\$ 964,839</u>	<u>\$ 71,094</u>	<u>\$ 41,039</u>	<u>\$ -</u>	<u>\$ 1,343,413</u>
\$ 2,434	\$ 41		\$ 480	\$ 305		\$ 2,910
-	-	-	-	-	\$ 30,359	108,834
<u>2,434</u>	<u>41</u>	<u>\$ -</u>	<u>480</u>	<u>305</u>	<u>30,359</u>	<u>111,744</u>
						647
		964,839	70,614	40,734		1,262,197
(51)	-	-	-	-	(30,359)	(31,175)
(51)	-	964,839	70,614	40,734	(30,359)	1,231,669
<u>\$ 2,383</u>	<u>\$ 41</u>	<u>\$ 964,839</u>	<u>\$ 71,094</u>	<u>\$ 41,039</u>	<u>\$ -</u>	<u>\$ 1,343,413</u>

City of South Burlington, Vermont  
Combining Balance Sheet  
Capital Projects Funds  
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(page 2 of 3)

	L/F Leachate Development	Hinesburg Road Forced Main	Driver Education	Highway Garage
<b>ASSETS</b>				
Current Assets:				
Cash		\$ 31,290	\$ 11,822	\$ 9,072
Accounts Receivable - Current Year Taxes				
Accounts Receivable - Prior Year Taxes				
Due From Other Funds				430
Due From Other Government				
Interest & Penalties Receivable	-	-	-	-
Total Current Assets	<u>\$ -</u>	<u>31,290</u>	<u>11,822</u>	<u>9,502</u>
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 31,290</u>	<u>\$ 11,822</u>	<u>\$ 9,502</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 4,796			\$ 3,209
Due to Other Funds			\$ 10,978	
Due to Water Department	-	-	-	-
Total Liabilities	<u>4,796</u>	<u>\$ -</u>	<u>10,978</u>	<u>3,209</u>
Fund Balances:				
Restricted			844	
Unrestricted:				
Designated		31,290		6,293
Undesignated	(4,796)	-	-	-
Total Fund Balances	<u>(4,796)</u>	<u>31,290</u>	<u>844</u>	<u>6,293</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ -</u>	<u>\$ 31,290</u>	<u>\$ 11,822</u>	<u>\$ 9,502</u>



Spear Street/ Pinnacle	Recreation Path Phase III	IMAG Thermal Camera	COPS Block Grant I	Impact Ordinance Study	Shelburne Road Water Relocation	Subtotal
	\$ 58	\$ 5,291	\$ 75,175		\$ 455,659	\$ 588,367
				\$ 521		-
						951
-	-	-	-	-	-	-
\$ -	58	5,291	75,175	521	455,659	589,318
\$ -	\$ 58	\$ 5,291	\$ 75,175	\$ 521	\$ 455,659	\$ 589,318
\$ 4						\$ 8,009
230,964		\$ 5,006	\$ 28,513			275,461
-	-	-	-	-	\$ 455,659	455,659
230,968	\$ -	5,006	28,513	\$ -	455,659	739,129
		285	46,662			47,791
	58			521		38,162
(230,968)	-	-	-	-	-	(235,764)
(230,968)	58	285	46,662	521	-	(149,811)
\$ -	\$ 58	\$ 5,291	\$ 75,175	\$ 521	\$ 455,659	\$ 589,318

City of South Burlington, Vermont  
Combining Balance Sheet  
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	Kennedy Drive Management	Open Spaces Special Assessment	Water Meters Conversion	Stormwater Planning
<b>ASSETS</b>				
Current Assets:				
Cash	\$ 154,318	\$ 402,252	\$ 146	\$ 24,130
Accounts Receivable - Current Year Taxes				
Accounts Receivable - Prior Year Taxes				
Due From Other Funds				
Due From Other Government	3,519			
Interest & Penalties Receivable	-	-	-	-
Total Current Assets	<u>157,837</u>	<u>402,252</u>	<u>146</u>	<u>24,130</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 157,837</u></u>	<u><u>\$ 402,252</u></u>	<u><u>\$ 146</u></u>	<u><u>\$ 24,130</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 3,910			
Due to Other Funds	153,664		\$ 129	\$ 33,718
Due to Water Department	-	-	-	-
Total Liabilities	<u>157,574</u>	<u>\$ -</u>	<u>129</u>	<u>33,718</u>
Fund Balances:				
Restricted				
Unrestricted:				
Designated	263	402,252	17	
Undesignated	-	-	-	(9,588)
Total Fund Balances	<u>263</u>	<u>402,252</u>	<u>17</u>	<u>(9,588)</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><u>\$ 157,837</u></u>	<u><u>\$ 402,252</u></u>	<u><u>\$ 146</u></u>	<u><u>\$ 24,130</u></u>

The accompanying notes are an integral part of these financial statements

Emergency Operations Center	Water System Improvement	Subtotal	Totals
		\$ 580,846	\$ 2,446,754
		-	929
		-	1,469
		-	63,831
		3,519	3,519
-	-	-	594
<u>\$ -</u>	<u>\$ -</u>	<u>584,365</u>	<u>2,517,096</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584,365</u>	<u>\$ 2,517,096</u>
\$ 16,196	\$ 225	\$ 20,331	\$ 31,250
112,352		299,863	684,158
-	-	-	455,659
<u>128,548</u>	<u>\$ 225</u>	<u>320,194</u>	<u>1,171,067</u>
		-	48,438
		402,532	1,702,891
<u>(128,548)</u>	<u>(225)</u>	<u>(138,361)</u>	<u>(405,300)</u>
<u>(128,548)</u>	<u>(225)</u>	<u>264,171</u>	<u>1,346,029</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584,365</u>	<u>\$ 2,517,096</u>

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
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	Fire Department Equipment Fund	Open Space Area No. 3 Fund	Airport Parkway Expansion	Sewer Surplus Fund	Sewer Improvements Swift Estates Fund
REVENUES:					
Property Taxes					
Interest & Penalties					
Intergovernmental					
Charges for Services					
Investment Interest	\$ 1,083	\$ 1,074	\$ 611	\$ 93	\$ 43
Gifts, Reimbursements and Other	-	-	-	-	-
TOTAL REVENUES	<u>1,083</u>	<u>1,074</u>	<u>611</u>	<u>93</u>	<u>43</u>
EXPENDITURES:					
General Expenses					
Advertising					
Training					
Printing					
Engineering/Construction		5,750	35,978		359
Equipment/Improvements	12,000			7,012	2,213
Leases/Rentals					65
Consulting Fees					
Utilities					
Repairs and Maintenance					
Miscellaneous	-	-	-	187	484
TOTAL EXPENDITURES	<u>12,000</u>	<u>5,750</u>	<u>35,978</u>	<u>7,199</u>	<u>3,121</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,917)</u>	<u>(4,676)</u>	<u>(35,367)</u>	<u>(7,106)</u>	<u>(3,078)</u>
Other Financing Sources (Uses):					
Bond Proceeds			44,965		
Transfers In	40,000	10,000			
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>10,000</u>	<u>44,965</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>29,083</u>	<u>5,324</u>	<u>9,598</u>	<u>(7,106)</u>	<u>(3,078)</u>
FUND BALANCE (DEFICIT) - July 1, 2002	<u>72,556</u>	<u>79,047</u>	<u>(10,363)</u>	<u>7,753</u>	<u>3,027</u>
FUND BALANCE - June 30, 2003	<u>\$ 101,639</u>	<u>\$ 84,371</u>	<u>\$ (765)</u>	<u>\$ 647</u>	<u>\$ (51)</u>

The accompanying notes are an integral part of these financial statements

Landfill Closure Fund	WPC Equipment Replacement Fund	Country Club Swift Estate Improvements Fund	Highway Special Assessment Fund	Reappraisal Fund	L/F Leachate Development	Subtotal
		\$ 26,983 616				\$ 26,983 616
						-
\$ 4	\$ 10,605	585	\$ 1,337		\$ 67	15,505
-	-	-	-	-	-	-
4	10,608	28,184	1,337	\$ -	67	43,104
			8,112			8,112
						-
						-
376			143,695		4,796	190,954
			2,060			23,285
			31,496			31,561
						-
						-
-	-	-	205	-	-	876
376	-	-	185,568	-	4,796	254,788
(372)	10,608	28,184	(184,231)	-	(4,729)	(211,684)
						44,965
	245,000		95,371	30,000		420,371
-	-	-	-	-	(5,793)	(5,793)
-	245,000	-	95,371	30,000	(5,793)	459,543
(372)	255,608	28,184	(88,860)	30,000	(10,522)	247,859
372	709,231	42,430	129,594	(60,359)	5,726	979,014
\$ -	\$ 964,839	\$ 70,614	\$ 40,734	\$ (30,359)	\$ (4,796)	\$ 1,226,873

City of South Burlington, Vermont  
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	Hinesburg Road Forced Main	Driver Education	Highway Garage	Spear Street/ Pinnacle	Recreation Path Phase III
REVENUES:					
Property Taxes					
Interest & Penalties					
Intergovernmental					
Charges for Services		\$ 31,595			
Investment Interest	\$ 2,541	157	\$ 2,577		\$ 58
Gifts, Reimbursements and Other	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,541</b>	<b>31,752</b>	<b>2,577</b>	<b>\$ -</b>	<b>58</b>
EXPENDITURES:					
General Expenses		30,908	2,853		
Advertising				99	
Training					
Printing					
Engineering/Construction	150,765		24,816	198,275	
Equipment/Improvements	2,538		10,381		
Leases/Rentals	626		422		
Consulting Fees			400	3,417	
Utilities			5,365		
Repairs and Maintenance			2,215		
Miscellaneous	-	-	113	-	-
<b>TOTAL EXPENDITURES</b>	<b>153,929</b>	<b>30,908</b>	<b>46,565</b>	<b>201,791</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>(151,388)</b>	<b>844</b>	<b>(43,988)</b>	<b>(201,791)</b>	<b>58</b>
Other Financing Sources (Uses):					
Bond Proceeds					
Transfers In			200,000		101,201
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>101,201</b>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<b>(151,388)</b>	<b>844</b>	<b>156,012</b>	<b>(201,791)</b>	<b>101,259</b>
FUND BALANCE (DEFICIT) - July 1, 2002	<b>182,678</b>	<b>-</b>	<b>(149,719)</b>	<b>(29,177)</b>	<b>(101,201)</b>
FUND BALANCE - June 30, 2003	<b>\$ 31,290</b>	<b>\$ 844</b>	<b>\$ 6,293</b>	<b>\$ (230,968)</b>	<b>\$ 58</b>

The accompanying notes are an integral part of these financial statements

IMAG Thermal Camera	COPS Block Grant I	Impact Ordinance Study	Shelburne Road Water Relocation	Kennedy Drive Management	Open Spaces Special Assessment	Subtotal
						\$ -
	\$ (111,364)			\$ 102,888		(8,476)
						31,595
\$ 72	(1,195)	\$ 9	\$ 4,717	6,819	\$ 4,349	20,104
559	-	-	-	-	-	559
631	(112,559)	9	4,717	109,707	4,349	43,782
						33,761
	518					617
	423					423
			162	28		190
				80,085		453,941
28,420	(50,008)					(8,669)
						1,048
						3,817
						5,365
	(47,530)					(45,315)
-	675	-	-	-	-	788
28,420	(95,922)	-	162	80,113	-	445,966
(27,789)	(16,637)	9	4,555	29,594	4,349	(402,184)
						21,200
21,200						442,755
5,300	10				136,244	-
-	-	-	-	-	-	-
26,500	10	-	-	-	136,244	463,955
						61,771
(1,289)	(16,627)	9	4,555	29,594	140,593	195,729
1,574	63,289	512	(4,555)	(29,331)	261,659	257,500
\$ 285	\$ 46,662	\$ 521	\$ -	\$ 263	\$ 402,252	\$ 257,500

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Capital Projects Funds  
For The Year Ended June 30, 2003

Schedule 7  
(page 3 of 3)

	COPS More 1996 Grant	Water Meters Conversion	Dorset Street Culvert	Stormwater Planning	Emergency Operations Center	Water System Improvement	Subtotal	Totals
<b>REVENUES:</b>								
Property Taxes							\$ -	\$ 26,983
Interest & Penalties							-	616
Intergovernmental	\$ 50,853		\$ 222,334				273,187	264,711
Charges for Services	16,952						16,952	48,547
Investment Interest	751			\$ 130			881	36,490
Gifts, Reimbursements and Other	-	\$ 17	-	-	-	-	17	576
<b>TOTAL REVENUES</b>	<b>68,556</b>	<b>17</b>	<b>222,334</b>	<b>130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>291,037</b>	<b>377,923</b>
<b>EXPENDITURES:</b>								
General Expenses			729		548		1,277	43,150
Advertising			164	146			310	927
Training				1,000			1,000	1,423
Printing							-	190
Engineering/Construction			221,441	32,572	128,000		382,013	1,026,908
Equipment/Improvements	26,533						26,533	41,149
Leases/Rentals							-	32,609
Consulting Fees						225	225	4,042
Utilities							-	5,365
Repairs and Maintenance	42,045						42,045	(3,270)
Miscellaneous	-	-	-	-	-	-	-	1,664
<b>TOTAL EXPENDITURES</b>	<b>68,578</b>	<b>-</b>	<b>222,334</b>	<b>33,718</b>	<b>128,548</b>	<b>225</b>	<b>453,403</b>	<b>1,154,157</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(22)</b>	<b>17</b>	<b>-</b>	<b>(33,588)</b>	<b>(128,548)</b>	<b>(225)</b>	<b>(162,366)</b>	<b>(776,234)</b>
<b>Other Financing Sources (Uses):</b>								
Bond Proceeds				24,000			24,000	90,165
Transfers In	22						22	863,148
Transfers Out	-	-	-	-	-	-	-	(5,793)
<b>Total Other Financing Sources (Uses)</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>24,022</b>	<b>947,520</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>(9,588)</b>	<b>(128,548)</b>	<b>(225)</b>	<b>(138,344)</b>	<b>171,286</b>
<b>FUND BALANCE (DEFICIT) - July 1, 2002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,174,743</b>
<b>FUND BALANCE - June 30, 2003</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ (9,588)</b>	<b>\$ (128,548)</b>	<b>\$ (225)</b>	<b>\$ (138,344)</b>	<b>\$ 1,346,029</b>

The accompanying notes are an integral part of these financial statements



City of South Burlington, Vermont  
Combining Balance Sheet  
Proprietary Fund Type - Enterprise Funds  
June 30, 2003

Schedule 8

	Recreation Programs	Water Department	Totals
<b>ASSETS</b>			
Current Assets:			
Cash	\$ 65,775	\$ 835,428	\$ 901,203
Accounts Receivable	2,054	254,097	256,151
Wastewater Pollution Control Receivables - Unbilled		254,148	254,148
Inventory		14,911	14,911
Due From Other Governments		455,659	455,659
Construction in Progress	-	15,311	15,311
Total Current Assets	<u>67,829</u>	<u>1,829,554</u>	<u>1,897,383</u>
Other Assets:			
Fixed Assets	-	1,928,018	1,928,018
Total Other Assets	<u>-</u>	<u>1,928,018</u>	<u>1,928,018</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 67,829</b></u>	<u><b>\$ 3,757,572</b></u>	<u><b>\$ 3,825,401</b></u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts Payable	\$ 1,106	\$ 111,655	\$ 112,761
Accrued Salaries	7,818		7,818
Due to Other Funds	7,204		7,204
Due to Other Governments		148,824	148,824
Note Payable		230,000	230,000
Bond Payable	-	390,350	390,350
Total Liabilities	<u>16,128</u>	<u>880,829</u>	<u>896,957</u>
Fund Equity:			
Contributed Capital		822,960	822,960
Retained Earnings:			
Designated	51,701	2,053,783	2,105,484
Total Fund Equity	<u>51,701</u>	<u>2,876,743</u>	<u>2,928,444</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><b>\$ 67,829</b></u>	<u><b>\$ 3,757,572</b></u>	<u><b>\$ 3,825,401</b></u>

The accompanying notes are an integral part of these financial statements

City of South Burlington, Vermont  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 2003

Schedule 9  
(page 1 of 2)

	Nonexpendable Trust Fund			
	Cemetery Trust Fund	Community Library Fund	Recreation Donation Fund	Kids and Kops Fund
ASSETS				
Current Assets:				
Cash	\$ 8,543	\$ 17,233	\$ 1,724	\$ 5,274
Investments	-	-	-	-
Total Current Assets	<u>8,543</u>	<u>17,233</u>	<u>1,724</u>	<u>5,274</u>
TOTAL ASSETS	<u>\$ 8,543</u>	<u>\$ 17,233</u>	<u>\$ 1,724</u>	<u>\$ 5,274</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable				
Accrued Expenses				
Due to Agencies				
Due to Other Funds	-	\$ 219	-	-
Total Liabilities	<u>\$ -</u>	<u>219</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances:				
Unrestricted				
Restricted	8,543	17,014	1,724	5,274
Total Fund Balances	<u>8,543</u>	<u>17,014</u>	<u>1,724</u>	<u>5,274</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 8,543</u>	<u>\$ 17,233</u>	<u>\$ 1,724</u>	<u>\$ 5,274</u>

The accompanying notes are an integral part of these financial statements

Expendable Trust Funds

<u>Memorial Fund</u>	<u>R.A.D. Camp</u>	<u>Health Insurance Trust</u>	<u>Library (Blanchette)</u>	<u>Dorset Street Banners</u>	<u>Fire Department Fund</u>	<u>Subtotal</u>
\$ 2,846	\$ 6,376		\$ 4,597	\$ 241	\$ 1,255	\$ 48,089
-	-	-	227,163	-	-	227,163
<u>2,846</u>	<u>6,376</u>	<u>\$ -</u>	<u>231,760</u>	<u>241</u>	<u>1,255</u>	<u>275,252</u>
<u>\$ 2,846</u>	<u>\$ 6,376</u>	<u>\$ -</u>	<u>\$ 231,760</u>	<u>\$ 241</u>	<u>\$ 1,255</u>	<u>\$ 275,252</u>
					\$ 109	\$ 109
						-
-	\$ 4,553	\$ 60,000	-	-	-	64,772
<u>\$ -</u>	<u>4,553</u>	<u>60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>109</u>	<u>64,881</u>
		(60,000)				(60,000)
2,846	1,823	-	231,760	241	1,146	270,371
<u>2,846</u>	<u>1,823</u>	<u>(60,000)</u>	<u>231,760</u>	<u>241</u>	<u>1,146</u>	<u>210,371</u>
<u>\$ 2,846</u>	<u>\$ 6,376</u>	<u>\$ -</u>	<u>\$ 231,760</u>	<u>\$ 241</u>	<u>\$ 1,255</u>	<u>\$ 275,252</u>

City of South Burlington, Vermont  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 2003

Schedule 9  
(page 2 of 2)

	Pension Trust			
	National Night Out	Aquatic Center	Employee Retirement System	Community Chorus Fund
<b>ASSETS</b>				
Current Assets:				
Cash	\$ 4,371	\$ 38		\$ 91
Due From Other Governments	-	-	\$ 9,006,224	-
Total Current Assets	<u>4,371</u>	<u>38</u>	<u>9,006,224</u>	<u>91</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,371</u>	<u>\$ 38</u>	<u>\$ 9,006,224</u>	<u>\$ 91</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable				\$ 95
Accrued Expenses			\$ 3,230,329	
Due to Agencies				(4)
Due to Other Funds	\$ 1,860	-	-	-
Total Liabilities	<u>1,860</u>	<u>\$ -</u>	<u>3,230,329</u>	<u>91</u>
Fund Balances:				
Unrestricted				
Restricted	<u>2,511</u>	<u>38</u>	<u>5,775,895</u>	<u>-</u>
Total Fund Balances	<u>2,511</u>	<u>38</u>	<u>5,775,895</u>	<u>-</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 4,371</u>	<u>\$ 38</u>	<u>\$ 9,006,224</u>	<u>\$ 91</u>

The accompanying notes are an integral part of these financial statements

Agency Funds				
Recreation Path Fund	Recreation Swimming Pool	Community Music Festival	Subtotal	Totals
\$ 1,310	\$ 582	\$ 1,351	\$ 7,743	\$ 55,832
-	-	-	9,006,224	9,233,387
<u>1,310</u>	<u>582</u>	<u>1,351</u>	<u>9,013,967</u>	<u>9,289,219</u>
<u>\$ 1,310</u>	<u>\$ 582</u>	<u>\$ 1,351</u>	<u>\$ 9,013,967</u>	<u>\$ 9,289,219</u>
			\$ 95	\$ 204
			3,230,329	3,230,329
\$ 1,310	\$ 582	\$ 1,351	3,239	3,239
-	-	-	1,860	66,632
<u>1,310</u>	<u>582</u>	<u>1,351</u>	<u>3,235,523</u>	<u>3,300,404</u>
			-	(60,000)
-	-	-	5,778,444	6,048,815
-	-	-	5,778,444	5,988,815
<u>\$ 1,310</u>	<u>\$ 582</u>	<u>\$ 1,351</u>	<u>\$ 9,013,967</u>	<u>\$ 9,289,219</u>

City of South Burlington, Vermont  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Expendable Trust Funds  
For The Year Ended June 30, 2003

Schedule 10

	Community Library Fund	Recreation Donation Fund	Kids and Kops Fund	Memorial Fund	R.A.D. Camp
REVENUES:					
Investment Income	\$ 227	\$ 24	\$ 85	\$ 46	\$ 80
Charges for Services	731				
Penalties & Fines					
Gifts and Donations	3,705	1,170			5,250
Unrealized Gain on Investments					
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>4,663</u>	<u>1,194</u>	<u>85</u>	<u>46</u>	<u>5,330</u>
EXPENDITURES:					
Salaries					4,646
Benefits					355
Supplies					518
Advertising					500
Programs	53				644
Books	516				
Realized Loss on Investments					
Miscellaneous	504				
Dues/Subscriptions					
Printing		403			
Conferences/Training					
General Expenses	63	122			
Equipment/Improvements	523				
Equipment Rental	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,659</u>	<u>525</u>	<u>-</u>	<u>-</u>	<u>6,663</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,004</u>	<u>669</u>	<u>85</u>	<u>46</u>	<u>(1,333)</u>
Other Financing Sources (Uses):					
Transfers In (Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>3,004</u>	<u>669</u>	<u>85</u>	<u>46</u>	<u>(1,333)</u>
FUND BALANCES - July 1, 2002	<u>14,010</u>	<u>1,055</u>	<u>5,189</u>	<u>2,800</u>	<u>3,156</u>
FUND BALANCES - June 30, 2003	<u>\$ 17,014</u>	<u>\$ 1,724</u>	<u>\$ 5,274</u>	<u>\$ 2,846</u>	<u>\$ 1,823</u>

The accompanying notes are an integral part of these financial statements

Health Insurance Trust	Library (Blanchette)	Dorset Street Banners	Fire Department Fund	National Night Out	Aquatic Center	Totals
	\$ 14,234	\$ 4	\$ 34	\$ 71	\$ 56	\$ 14,861
			200	5,226		6,157
			4,958			4,958
			495	3,075		13,695
	93,213					93,213
\$ 36	-	-	-	-	-	36
36	107,447	4	5,687	8,372	56	132,920
						4,646
						355
						518
						500
				1,100		1,797
						516
	96,665					96,665
			278	3,465	10,000	14,247
				25		25
				72		475
			354			354
			1,337	2,135		3,657
			2,596			3,119
-	-	-	-	1,835	-	1,835
-	96,665	-	4,565	8,632	10,000	128,709
36	10,782	4	1,122	(260)	(9,944)	4,211
5,577	(10,297)	-	-	-	-	(4,720)
5,577	(10,297)	-	-	-	-	(4,720)
5,613	485	4	1,122	(260)	(9,944)	(509)
(65,613)	231,275	237	24	2,771	9,982	204,886
\$ (60,000)	\$ 231,760	\$ 241	\$ 1,146	\$ 2,511	\$ 38	\$ 204,377

## SOUTH BURLINGTON BOARD OF SCHOOL DIRECTORS 2002-2003

---

The South Burlington School District budget for 2002-2003 represented an increase of 5.67%. The budget of \$27,615,456 included a General State Support Grant (Block Grant) of \$5,566 per pupil as required by Act 60 and recommended by the Commissioner of Education. Additional revenue factors in the budget included a 3.69% increase in the Grand List, and 145 tuition students. The budget also reflected increased expenditures associated with student enrollment at the secondary level, personnel costs, rising health care, Voc/Tech tuition, liability insurance, and fixed expenditures.

As a result of Act 60, all school districts were required to transition from a cash accounting system to a modified accrual accounting system. This change in accounting systems created an accrued debt (deficit) and Act 60 required that this deficit be retired by FY2005. Because the District Administration recommended this change in accounting systems in 1995 and engaged in strategies (cost containment and dedicated revenues), the South Burlington School District was able to eliminate the accrued deficit ahead of schedule – at the end of FY03.

FY03 also was the last year for the dedicated fund for technology. The South Burlington School District is very appreciative for the support and encouragement we received from the community. During the past six years, the District has worked effectively to integrate technology into the curriculum. Consistent with the District's commitment at the onset of this six-year project, all costs associated with the project have been absorbed into the operating budget to insure effective and efficient utilization of technology to enhance learning for students. Our infrastructure is recognized as among the best in the state and our teachers are continually recognized on the state and national level for the effective use of technology.

In the 2002-2003 Legislative Session, changes were made to the education funding law (Act 60) that stands to benefit the citizens of South Burlington. Among the changes are the elimination of the "Sharing Pool" while continuing the commitment to raise revenues through a statewide property tax to enable equity of resources and resource distribution throughout all towns and cities in the State. It has established a residential tax rate of \$1.10 and a non-residential (commercial and second homes) tax rate of \$1.59. Both tax rates will still need to be equalized and adjusted by the common Level of Appraisal. This new education funding law is called Act 68 and will be in effect until the 2004-2005 school year. Taxpayers should see a reduction in their school property tax rate at that time.

Information about our schools and current copies of the South Burlington School District Report Card may be acquired from the Superintendent's Office or by accessing our web site- [www.sbschools.net](http://www.sbschools.net)



## MISCELLANEOUS INFORMATION – FY2003

- Tuition for FY 2003 was \$8,587 for K-6, \$7,915 for grades 7-8, and \$8,271 for grades 9-12.
- 24 FTE High School students attended technical programs at the regional technical centers.
- The secondary drop out rate was 2.6%. The elementary and middle school drop out rates were 0%.
- 70% of the students at South Burlington High School participated in athletics and other activities.
- Special Education Services were provided to more than 275 students.
- 61 South Burlington High School students took 98 Advanced Placement Exams. Of those exams taken, 69 (70%) tests were scored at 3 or higher, which may qualify students for college credit.
- The South Burlington School District affirms the right of all children with disabilities to a free, appropriate public education. Children living in South Burlington who are learning disabled, learning impaired, visually impaired, hearing impaired, emotionally disturbed, speech impaired, health impaired, or orthopedically impaired are entitled to special education services. If you are aware of any children in need of special education, please contact Robert Di Ferdinando, Director of Student Support Services, South Burlington School District, F.H.T. Middle School, South Burlington, Vermont 05403-6274. Telephone: 652-7390.
- During the 2002-2003 school year South Burlington students were assessed in Reading, Language Arts, Math, by the State of Vermont in grades 2, 4, 8, and 10. In addition, our students took the Stanford Achievement Test in grades 3 and 7. Information about our student results may be reviewed in our District Report Card.
- In 2002-2003, the average SAT combined score for South Burlington High School students was 1072 (540 Verbal; 532 Math), exceeding the National average of 1026 (507 Verbal; 519 Math) and exceeding the State average of 1027 (515 Verbal; 512 Math).
- Additional information about the South Burlington School District may be viewed on our web site at [www.sbschools.net](http://www.sbschools.net).

## **ANNUAL REPORT**

Superintendent of Schools  
2002-2003

I am pleased to submit the following information for your review:

### **ENROLLMENT**

September 2002

Elementary .....	1,031
Middle School .....	691
High School .....	<u>940</u>
<b>Total .....</b>	<b>2,662</b>

### **STAFF** **(FTE'S)**

Administrators .....	15.15
Elementary Teachers .....	95.00
Middle School Teachers .....	49.00
High School Teachers .....	76.77
District Teachers .....	4.63
Curriculum Area Supervisors .....	2.8
Support Staff .....	207.70

### **TEACHER PROFILE**

Average Education .....	Master's Degree +30 Credit Hours
Average Years Experience .....	10.85
Average Teacher's Salary .....	\$53,481

### **EXPENDITURE BUDGET OVERVIEW 2002-2003**

Instruction .....	47.46%	\$13,106,295
Special Education .....	18.05%	4,984,590
Co-Curricular Activities .....	1.96%	541,263
District Board and Administration .....	3.10%	856,079
School Building Administration .....	4.95%	1,366,965
Support Services (guidance/health, etc.) .....	8.01%	2,211,998
Operations .....	12.98%	3,584,486
(Transportation, Data Processing, Operation/Maintenance of Plant, and Food Service)		
Community Service .....	.10%	26,938
Debt Service .....	3.40%	<u>936,842</u>
<b>Total</b>	<b>100.00%</b>	<b>\$27,615,456</b>

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**MUNICIPAL OFFICES**  
**575 DORSET STREET**  
**SOUTH BURLINGTON, VERMONT 05403**  
**OFFICE HOURS: MONDAY-FRIDAY, 8 A.M. TO 4:30 P.M.**  
**(Clerk's office will be open Wednesdays till 5:30 p.m.)**  
**HIGHWAY DEPARTMENT OPEN 7 A.M. TO 3:30 P.M.**

**WEB SITE: [www.sburl.com](http://www.sburl.com)**

**GENERAL INFORMATION**

*Located in Chittenden County*

<i>Date of incorporation as City</i>	<i>February 19, 1972</i>
<i>Total area</i>	<i>16.8 square miles</i>
<i>Population</i>	<i>16,000</i>
<i>Registered voters</i>	<i>12,500</i>

**CITY OFFICES**

**TELEPHONE NUMBERS**

Assessor.....	846-4103
Bookkeeper.....	846-4104
City Clerk.....	846-4105
Planning/Zoning.....	846-4106
City Manager.....	846-4107
Recreation.....	846-4108
Tax.....	846-4109
Engineer (Thursday, 8 a.m. – 12 p.m.).....	846-4106

**FIRE DEPARTMENT**

Office.....	846-4110
<b>Emergency</b> .....	<b>911</b>

**POLICE DEPARTMENT**

Dispatch/Non Emergency.....	846-4111
<b>Emergency</b> .....	<b>911</b>

**DEPARTMENTS AT OTHER LOCATIONS:**

Highway Department/Landfill: 104 Landfill Road.....	658-7961
Water Pollution Control: 1015 Airport Parkway.....	658-7964
Bartlett Bay.....	658-7965
Water Department: 403 Queen City Park Road.....	864-4361