

# ANNUAL REPORT INDEX

Addison County Regional Planning Commission	19
Annual City Meeting Warning for 2020	4
Auditor's Report	69
Bixby Memorial Free Library	20
City Government	8
City Officials	9
City Manager's Report	3
Delinquent Property Taxes	33
Delinquent Sewer Assessments	35
Development Review Board and Zoning Administrator's Report	17
Dog Owners Notice (Rabies Clinic)	24
Dog Licenses	25
Financial Statements – Table of Contents	37
Independent Auditor's Report	
Balance Sheet – Governmental Funds (Exhibit A)	
Statement of Revenues and Expenditures (Exhibits B and C)	
Notes to Financial Statements	
Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule 1)	
Combined Balance Sheets (Schedule 2 - 3)	
Fire Department Report	15
Grand List Abstract for 2018	32
Greetings from the Mayor	2
Minutes of 2019 Annual City Meeting	6
Payroll Account	29
Planning Commission Report	16
Police Department Report	12
Statement of Taxes Levied	32
Vergennes Area Rescue Squad, Inc	18
Vital Records – Births	22
Vital Records – Civil Marriages	21
Vital Records – Deaths	23

## **Greetings from the Mayor**

This past year was an exercise in adapting to change in the Little City. We saw the renovation of city hall completed, more footage of sidewalk replacement than we've been able to accomplish in many years, and formal adoption by the city council of a list of concrete goals (which you may find on our website).

Particularly important this past year, significant progress was made toward resolving the truck traffic issue plaguing our Main Street for many years, by the presentation of a study supporting an alternative truck route on the western and northern border of the City of Vergennes. The study, commissioned by VTrans and the Addison County Regional Planning Commission, asserted that an alternative truck route would not only alleviate the burden of over 800 trucks each day but also generate a significant economic lift for the city. With encouragement from VTrans, we reached out to our neighboring communities to reach consensus to move forward with the next level study. We are delighted to report that we provided VTrans with letters of support from each of our neighboring communities to move on to the next step, which will provide answers to questions we all have. This is very significant progress.

Change. In October, City Clerk/Treasurer Joan Devine notified the city council of her retirement at the end of February 2020. Joan has been a constant in city hall for more than 40 years and her dedication to her position and to the City of Vergennes will be remembered for many years. It has been an honor to work with her these past five years. We all thank you for your service Joan, and wish you well in retirement.

More change. Long-time Assistant City Clerk Melissa Wright notified us in January that she would be leaving her post for another opportunity. We all thank Melissa for her commitment to the City of Vergennes, and wish her well in her next chapter.

Finally, we thank former City Manager Matt Chabot for his assistance through a year of transition in the city manager's office. Matt notified the city council in October of his intention to leave his post in January 2020. It was a difficult year that Matt met with a smile and determination.

Thank you to Aldermen David Austin and Mark Koenig who joined me in screening applicants for the city manager position. The full council conducted interviews of three candidates and unanimously agreed to extend an offer of employment to Daniel Hofman, who joined us January 1 as our new city manager. Please visit city hall and introduce yourself to Daniel and Abbie Farrar, who joined us in 2019, and the other new staff we will be hiring in 2020.

Thank you to all our city employees, to the many residents who serve our city on committees, the many volunteers who give of their time, and to our city council, for your diligence and service that make the Little City extraordinary.

Jeff Fritz  
Mayor

## CITY MANAGER ANNUAL REPORT

My tenure with the City of Vergennes began on January 1, 2020. I applaud Mr. Matt Chabot for his professionalism in my on-boarding process. I am well informed with the wonderful projects the city will soon accomplish. Matt's assistance in my introduction helped bridge the gap from one administration to the next. I am humbled to be chosen to begin a new era within the city's administration and feel lucky to be part of such a smooth transition. The City of Vergennes will continue working with various stakeholders to accomplish numerous projects in the near future.

In conjunction with the Friends of Vergennes Opera House, the city approved the replacement of the oil furnace that heats City Hall and the Opera House. A new gas, on-demand heating system, will increase energy efficiency in the municipal building. In addition, the city is currently working with the Agency of Natural Resources, engineering professionals, and experienced staff to reduce stormwater infiltration and devise plans for the long-term sustainability of the city's wastewater system.

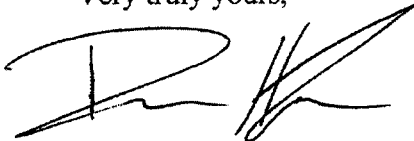
The city is striving for increased connectivity between Main Street and the municipal docks. Utilizing a State grant, the city will be adding waypoint signage and extending sidewalks on Main Street that will intersect the "Stairway to Heaven" along the falls. Additionally, our innovative Public Works team will continue to construct a path, made of recycled products, in MacDonough Park. Continuing with the theme of interconnectivity, the city will work closely with the fantastic recreation committee to meet their goal of constructing multiple walking path "loops" in, and around, the entire corporate boundaries.

With a grant from the Vermont Agency of Transportation, the city will be constructing, a new, much needed, salt shed, which will allow Public Works to stockpile an optimal amount of snow treating materials. The city will also be working closely with the Vermont Agency of Transportation on their Main Street/Route 22a rejuvenation project that will resurface approximately 2 miles, add flashing pedestrian signals, and pedestrian friendly curb-cuts.

Administratively, I look forward to working with our City Council, City Attorney, and citizens to reinvent the City Charter, which will keep our codes up to modern day and practical standards. Moreover, I look forward to working alongside our extremely talented and renowned department heads to meet their budgetary needs while being fiscally responsible to the Council and citizens.

I am extremely excited for the future of beautiful Vergennes. By harnessing my local government core values of transparency and efficiency, I am confident that the city and myself will have a successful and prosperous future.

Very truly yours,

A handwritten signature in black ink, appearing to read 'D. Hofman', with a stylized flourish at the end.

Daniel Hofman

WARNING  
ANNUAL CITY MEETING  
MARCH 3, 2020

The qualified voters of the City of Vergennes are hereby warned and notified that the Annual City Meeting will be held at the Vergennes Opera House in City Hall on Monday, March 2, 2020, commencing at 7:30 p.m. for the following:

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

Article II: To vote by Australian ballot on the following: Shall the City Council consider the option of allowing non-citizen legal residents to vote on City (local) ballots through an amendment to the City Charter?

Article III: To vote by Australian ballot on the following: Shall the City Council consider the option of changing the term of office for the Mayor and City Councilors from 2-years to 3-years through an amendment to the City Charter?

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

Article V: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to the Addison County Humane Society, Inc., said sum to come from City funds?

Article VI: To vote by Australian ballot on the following: Shall the City appropriate \$3,074 to Addison County Parent/Child Center, said sum to come from City funds?

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

Article VIII: To vote by Australian ballot on the following: Shall the City appropriate \$850 to Addison County Restorative Justice Services, Inc., said sum to come from City funds?

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

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

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

Article XII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to Elderly Service, Inc., said sum to come from City funds?

Article XIII: To vote by Australian ballot on the following: Shall the City appropriate \$2,000 to End of Life Services, Inc., formerly known as Hospice Volunteer Services, said sum to come from City funds?

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

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

Article XVI: To vote by Australian ballot on the following: Shall the City appropriate \$1,000 to Open Door Clinic, said sum to come from City funds?

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

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

Article XIX: To vote by Australian ballot on the following: Shall the City appropriate \$1,500 to Turning Point Center of Addison County, said sum to come from City funds?

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

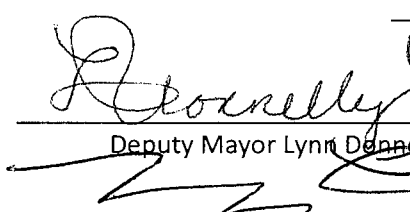
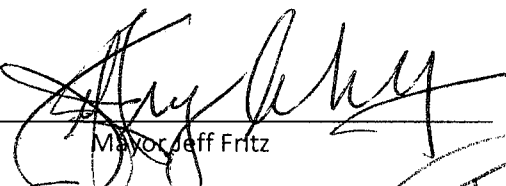

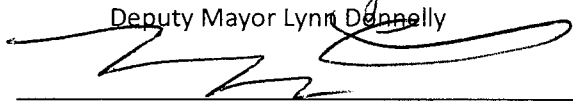
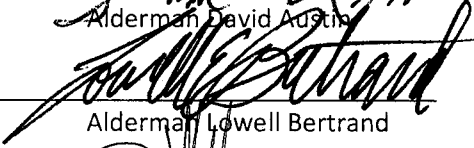
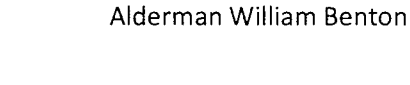
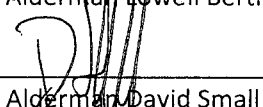
Article XXI: To vote by Australian ballot on the following: Shall the City appropriate \$890 to Vermont Adult Learning, said sum to come from City funds?

Article XXII: To vote by Australian ballot on the following: Shall the City appropriate \$4,000 to WomenSafe, Inc., said sum to come from City funds?

Article XXIII: To transact any other non-binding business that may come before the meeting.

Ballot boxes will remain open from nine o'clock in the forenoon until seven o'clock in the afternoon on Tuesday, March 3, 2020, at the Vergennes Fire Station on Green Street for voting by Australian ballot on Articles I through XXII. The legal voters of the City of Vergennes are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

Dated at Vergennes, Vermont this 28th day of January 2020.

 Deputy Mayor Lynn Donnelly	 Mayor Jeff Fritz	 Alderman David Austin
 Alderman William Benton		 Alderman Lowell Bertrand
 Alderman Mark Koenig		 Alderman David Small

**ANNUAL CITY MEETING  
MARCH 4, 2019  
MINUTES**

In accordance with the duly advertised and posted Warning, the Annual City Meeting was held on Monday evening, March 4, 2019, in the Vergennes Opera House at City Hall.

Mayor Renny Perry called the meeting to order at 7:30 p.m. The Star-Spangled Banner was sung by ten year-old Octavia Devine who was presented with flowers by the Mayor. In attendance were Mayor Renny Perry, Deputy Mayor Jeff Fritz, Aldermen Lynn Donnelly, Mark Koenig, David Small, Lowell Bertrand, David Austin, City Manager Mel Hawley, City Clerk/Treasurer Joan Devine, Senator Christopher Bray, State Representatives Diane Lanpher and Matthew Birong and approximately sixty attendees.

Representative Matt Birong reported he is one of the new representatives in the legislature and sits on the General, Housing & Military Affairs Committee. He advised his interested in economic development will be rewarded this spring with the construction of a new 24-unit multi-use housing structure on Armory Lane.

Representative Lanpher advised she is on the House Appropriations Committee and they are committed to a balanced budget. Priorities for Vermont are set by them and then they figure out how they are going to get there, she advised. The annual budget will be out March 22<sup>nd</sup>.

Senator Christopher Bray, who lives in New Haven, advised we need clean air and water if we are to remain healthy. Challenges exist on Otter Creek to Lake Champlain as a result of stormwater run-off and combined sewer overflows; this has been one of their major focuses. Paul Vachon inquired if there was anything the state and federal governments could do to assist with eliminating the combined sewer overflows.

John Stroup, one of our representatives on the Addison Northwest School District Board of Directors, encouraged voters to support the proposed 2019-2020 school budget as well as the five additional articles; some are related to changing procedures now that we are a consolidated school district. He also reported all our schools have been tested for high radon levels and we have none.

Police Chief George Merkel thanked the City Council and residents for continued support of the Vergennes Police Department. Chief Merkel encouraged anyone with concerns or problems to please contact his department at any time.

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

The Warning for the 2019 Annual City Meeting was addressed next. Mayor Renny Perry spoke of positions for local office under Article I that would be voted by Australian ballot on Tuesday.

Mayor Perry explained that Articles I through XX would be voted by Australian ballot on Tuesday at the Fire Station.

Below is a breakdown of Articles II through XX by agency, the amount of funds requested, and the Australian ballot vote results. Representatives were present from each agency to explain what their agency does and how many Vergennes residents they served last year. Agencies with no representation

were Addison County Home Health & Hospice, Addison County Readers, Inc., HOPE, John Graham Emergency Shelter, Inc., and Vergennes Area Seniors Association, Inc.

<u>Agency</u>	<u>Amount</u>	<u>Yes</u>	<u>No</u>
Addison County Home Health & Hospice, Inc.	\$ 3,290	401	48
Addison County Humane Society, Inc	2,000	369	79
Addison County Parent/Child Center	3,074	345	98
Addison County Reader, Inc.	600	326	121
Addison County Restorative Justice Services	850	306	138
Age Well (formerly CVAA)	2,500	353	88
Boys & Girls Club of Greater Vergennes	5,000	377	69
Counseling Service of Addison County, Inc.	2,500	333	109
Elderly Services, Inc.	2,000	396	50
HOPE	2,000	316	125
Hospice Volunteer Services	2,000	400	46
John Graham Emergency Shelter, Inc.	1,725	345	99
Open Door Clinic	1,000	335	106
Otter Creek Child Center, Inc.	1,000	284	158
Retired and Senior Volunteer Program (RSVP)	950	304	131
Turning Point Center of Addison County	1,500	290	147
Vergennes Area Seniors Association, Inc.	1,500	369	71
Vermont Adult Learning	890	326	115
WomenSafe, Inc.	4,000	350	96

With no further business to come before the meeting, at 8:44 p.m. Mayor Renny Perry recessed the meeting until Tuesday, March 5, 2019, at 9:00 a.m. for voting by Australian ballot at the Vergennes Fire Station.

Respectfully submitted,

Joan T. Devine  
Vergennes City Clerk

## CITY GOVERNMENT

MAYOR:	
Honorable Jeffrey Fritz	2021
DEPUTY MAYOR:	
Lynn Donnelly	2020
BOARD OF ALDERMEN:	
David Austin	2020
William Benton	2021
Lowell Bertrand	2021
Mark Koenig	2021
David Small	2020
BOARD OF LISTERS:	
Christopher Bearor	2021
William Poquette	2022
Andrew Fritz	2020
BOARD OF AUDITORS:	
Christopher Lapierre	2020
Vacant	2022
Jennifer Russell	2021
COMMISSIONERS - V.P.W.D.:	
Christopher Bearor	2022
John Gunner deGraaf	2020
Patricia Ganson	2020
Thelma "Kitty" Oxholm	2021
GRAND JUROR:	
Anne Humphrey	2020
DIRECTORS - ANWSD BOARD:	
Mark Koenig	2021
Keith Morrill	2022
Susan Rakowski	2020
John Stroup	2022
JUSTICES OF THE PEACE:	
Barry Aldinger	2020
Bethany Bearor	2020
Christopher Bearor	2020
Tara Brooks	2020
Clara Comeau	2020
Jeffrey Fritz	2020
Patricia Ganson	2020
Mark Koenig	2020
Thelma "Kitty" Oxholm	2020
Rena Trepanier	2020



## CITY OFFICIALS

CITY MANAGER:	Mathew Chabot (Resigned) Daniel Hofman
ADMINISTRATIVE ASSISTANT:	Abbie Farrar
CITY CLERK/TREASURER: ASSISTANT CLERK:	Joan Devine Melissa Wright
PUBLIC WORKS SUPERVISOR: DEPARTMENT:	James Larrow Nelson Burgos Matthew Crowley Patrick Crowley Daniel Flynn, Jr
WASTEWATER TREATMENT PLANT OPERATOR: ASSISTANT PLANT OPERATOR:	Victor “Rick” Chaput Victor Chaput, Sr.
POLICE DEPARTMENT CHIEF: DETECTIVE SERGEANT: SERGEANT: OFFICERS:	George Merkel Jason Ouellette Patrick Greenslet Mark Barber Mason Coleman Jill Harter Adam O’Neill Mark Stacey Cassidy Tiraboschi
FIRE DEPARTMENT CHIEF: 1st DEPUTY CHIEF: 2nd DEPUTY CHIEF: CAPTAINS:	James Breur Christopher Gebo Matt Fraley Liam Casey Matthew Crowley David DiBiase Christopher Dion
WARDENS:	James Breur James Larrow
COLLECTOR OF DELINQUENT TAXES:	Mathew Chabot
ZONING ADMINISTRATOR:	Peter Garon

DEVELOPMENT REVIEW BOARD:

Brent Rakowski, Chair  
Don Peabody, Vice-Chair  
Tim Cook  
Teresa Hyndman  
Jason Mullin  
Steven Rapoport

PLANNING COMMISSION:

Shannon Haggett, Chair  
Mike Winslow, Vice-Chair  
Cheryl Brinkman  
Danelle Birong  
John Coburn  
Tim Cook  
Carrie Macfarlane

RAY E DAVISON CAPITAL EQUIPMENT COMMITTEE:

James Breur  
Mathew Chabot  
Joan Devine  
Christopher Dion  
Lynn Donnelly  
Christopher Gebo  
William Scott

CITY SERVICE OFFICER:

Joan Devine

CITY HEALTH OFFICER:

Mathew Chabot

CITY TREE WARDEN:

Mathew Chabot

CITY ATTORNEYS:

Ouimette & Runcie

GREEN-UP DAY CHAIRMAN:

Lowell Bertrand

ADDISON COUNTY SOLID WASTE MANAGEMENT:

DISTRICT REPRESENTATIVE:

ALTERNATE:

Cheryl Brinkman  
Mathew Chabot

ADDISON COUNTY REGIONAL PLANNING COMMISSION:

DELEGATE:

DELEGATE:

ALTERNATE:

ALTERNATE:

Shannon Haggett  
Cheryl Brinkman  
William Benton  
Tim Cook

ADDISON COUNTY TRANSIT RESOURCES:  
DISTRICT REPRESENTATIVE:

Diane Lanpher

STATE SENATORS FOR ADDISON COUNTY:

Ruth Hardy	PO Box 343	E Middlebury	05740	989-5278
Christopher Bray	829 South Street	New Haven	05472	453-3444

STATE REPRESENTATIVES FOR ADDISON-3 DISTRICT:

Diane Lanpher	PO Box 165	Vergennes	05491	877-2230
Matt Birong	51 So Maple Street	Vergennes	05491	828-2228

TO CONTACT REPRESENTATIVES DURING THE LEGISLATIVE SESSIONS, LEAVE A MESSAGE WITH THE SERGEANT AT ARMS 1-800-322-5616 OR FAX 1-802-828-2424.  
WEB SITE: [WWW.LEGISLATURE.VERMONT.GOV](http://WWW.LEGISLATURE.VERMONT.GOV)

CITY TELEPHONE DIRECTORY

City Manager's Office	877-3637
City Clerk / Treasurer's Office	877-2841
Zoning Administrator's Office	377-9527
Police Department / Non-Emergency	877-1152
Public Works Department	877-3585
Wastewater Treatment Plant	877-2931
Fire Department / Non Emergency	877-3201
Vergennes Area Rescue Squad / Non-Emergency	877-3191
Vergennes-Panton Water District	877-2440

**EMERGENCY - Police, Fire, or Rescue** **911**

# **2019 Vergennes Police Department**

## **Annual Report**

It is with great pride and pleasure that I submit the 2019 Vergennes Police Department's Annual Report to the citizens of Vergennes.

From the first day of my tenure as the Chief of Police, community policing has been the cornerstone of our department. Collaboration with the citizens of Vergennes, as well as with all city and county agencies which provide social services, has been the key to the success of our community policing concept. Citizens taking ownership and working together with us to problem solve has been overwhelmingly successful when considering the all the challenges we have addressed over the years. We will continue to rely upon our community to work with us to keep a safe place to live, work and visit.

In 2019, we continued our planning process for emergency responses to school crisis situations. The Vergennes Police Department applied for and was awarded a grant for \$17,000.00 for protective gear for our officers if they respond to an active school shooter scenario or other armed threats.

Also starting 01 January 2019, Officer Mark Stacey was assigned to the Addison County Traffic Safety Coordinator position, which is a federally funded grant position, applied for and received from the Vermont Governor's Highway Safety Administration. All expenses involved with this position are covered by this grant. Officer Stacey has been tasked to coordinate all highway safety operations for Addison County law enforcement agencies along the Vermont Route 22A and US Route 7 safety corridor. He is also tasked to serve as an instructor for the Governor's Highway Safety Safe Driver Program, a hugely successful education and awareness program for motor vehicle offenders. His efforts thus far have significantly contributed to improving the safety posture of the City of Vergennes highways and those leading into it. His position once again was funded by the Vermont Governor's Highway Safety Program for the year 2020.

Drug related crime has been and continues to be a challenge for us. It is a driving force behind most property crimes we investigate, as well as assaults, impaired driving and theft. The scourge of substance abuse, to include alcohol, destroys families and futures, the dreams of adults and children and negatively impacts all aspects of our communities. As your police department, we not only function in our law enforcement capacity, but also through community outreach. We often serve as a resource for those seeking help with addiction or mentoring through life's crisis.

Reaching out to families, particularly children, which are stricken by substance abuse, is key to short-circuiting continuance of this behavior from generation to generation. We need everyone to embrace those suffering with this issue and serve as a source of help and hope. It is key to the wellness of our community. Thwarting illegal drug usage and sales remains a priority for this department.

The Vergennes Police Department's scope of services is unique. We have the capability of conducting professional and successful counter-narcotics operations. We have a core group of officers who have trained and worked together, conducting successful operations which removed those trafficking drugs from our area. Unfortunately, our success is followed by others who wish to conduct such dangerous business at the expense of human life. We also have two drug recognition experts (DREs) on our staff, officers who have successfully completed an extremely rigorous course to become experts in detection of drug impaired operators. Not only do they assist in identifying impaired drivers, they also train school staff to identify the signs of students who may be using illegal drugs. In 2019, the Vergennes Police Department purchased a law enforcement rated pick-up truck and outfitted it with equipment to weigh commercial vehicles traveling our city roadways which may be exceeding legal weight limits. One of our officers has become certified to not only weigh vehicles suspected of exceeding legal weight limits but also inspect commercial vehicles for unsafe operational conditions. To date, this officer has conducted forty (40) commercial vehicles weighing and inspections. Traffic fines resulting from this enforcement have exceeded \$30,000.00.

All four positions of the Addison County Traffic Safety Coordinator, two DREs (Drug Recognition Experts) and the Commercial Motor Vehicle Enforcement Officer, have been trained at little or no expense to the City of Vergennes. Equipment and cost of operations for these positions have also been almost completely funded by grant solicitations or through joint enforcement efforts.

We would like to thank you for your unwavering support over the past year and in years past. We could not have been as successful without your help. My door is always open and always feel free to call with questions, comments or suggestions. Please be safe and God Bless you!

Chief Merkel

**VERGENNES POLICE INCIDENT COMPARISON**

<b>INCIDENT</b>	<b>2019</b>	<b>2018</b>	<b>+ or - Change</b>
ASSAULT	22	11	+11
AGENCY ASSIST to VARS, VFD, VSP, Courts, etc.	251	230	+21
ACCIDENT	57	63	-3
ALARM	34	56	-22
BURGLARY	4	3	+1
STRONG ARM ROBBERY	0	1	-1
CITIZEN DISPUTES	26	28	-2
CITIZEN ASSIST	346	348	-2
DISORDERLY CONDUCT	6	5	+1
DRUG OFFENSES-Criminal and Civil	7	17*	-10
DOMESTIC CALL	14	17	-3
INTOXICATED PERSON	14	15	-1
ANIMAL PROBLEM	24	39	-15
BOMB THREAT	0	0	No change
PHONE HARRASSMENT	5	7	-3
THEFT	43	42	+1
LIQUOR LAW OR TOBACCO VIOLATION	10	17	-7
MOTOR VEHICLE COMPLAINT	124	95	+29
911 CALL	18	14	+4
NOISE COMPLAINT	12	1	+11
SEX OFFENSE	6	5	+1
WANTED PERSON	6	4	+2
VANDALISM	6	9	-3
JUVENILE PROBLEM	19	18	+1
DEATH INVESTIGATION	4	4	No change
AUTO THEFT	0	1	-1
TRESPASS VIOLATION	4	1	+3
WELFARE CHECK	39	47	-8
SUSPICIOUS PERSON/CIRCUMSTANCE	100	119	-19
CONSENT SEARCH	5	4*	+1
SEARCH WARRANT	2	3	-1
K-9 DEPLOYMENTS	4	11	-7
PROPERTY WATCHES/ DIRECTED PATROLS/ FOOT PATROLS	535	332	+203

<b>CRIMINAL ARRESTS</b>			<b>+ or - Change</b>
TOTAL CRIMINAL CHARGES	81	84	-3
TOTAL PERSONS ARRESTED/CITED TO APPEAR	57	72	-15

<b>TOTAL CALLS FOR SERVICE</b>	<b>2103</b>	<b>1856</b>	<b>+247</b>
<b>TOTAL NUMBER OF PROBLEMS/ISSUES OBSERVED/DEALT WITH DURING CALLS FOR SERVICE</b>	<b>2195</b>	<b>1935</b>	<b>+260</b>

<b>TRAFFIC</b>			
TRAFFIC TICKETS	1410	1062	+348
WARNINGS	814	478	+336
DUI	17	29	-12
CRIMINAL AND CIVIL OPER W/ SUSPENDED LIC.	39	47	-8
DRUG RECOGNITION EXPERT EVALUATIONS	21	21	NO CHANGE
COMMERCIAL MOTOR VEHICLE WHGTS/INSP.	40	0	+40

\*RECREATIONAL MARIJUANA LEGALIZED 7/1/18

# CITY OF VERGENNES FIRE DEPARTMENT



## **Fire Headquarters**

50 Green Street

Vergennes Vermont: 05491

Station Office 802-877-3201

Emergency / Fire 911

The City of Vergennes Fire Department submits the following activity report for the year 2019:

<u>Location and Number of Calls</u>		<u>Type of Call</u>	
Vergennes	76	Structure	5
Ferrisburgh	32	Alarms	30
Panton	17	Vehicles	33
Waltham	9	VARS Assist	28
Addison	7	Water Rescue	3
New Haven	1	Other	47
Monkton	1		
Charlotte	1		
Shelburne	0		
Middlebury	1		
Bridport	1		
<b>TOTAL CALLS</b>	<b>146</b>		

**Total Training Hours in Addition to Service Calls:**

**1694.5**

The Vergennes Fire Department holds a dinner and business meeting on the first Monday of each month. The other Monday nights are split between maintaining equipment and conducting training.

Fire personnel partner with schools (Fire Prevention), local events (Vergennes Day) and other county departments in training opportunities. The Pancake Breakfast, Open House and Bubble Pit continue to draw increasing numbers of families to our station and many appreciate an opportunity to view the old photos and other memorabilia in the downstairs display cases.

The department is very fortunate to have an outstanding and dedicated complement of 39 firefighters, and a dispatcher. The officers are: Chief Jim Breur, Deputy Chief Chris Gebo, Deputy Chief Matt Fraley, Captain Matt Crowley, Captain Chris Dion, Captain Liam Casey and Captain David DiBiase.

We took delivery of the new fire truck in January and have spent many hours training on it. The department is very proud and thankful to have this new truck in our fleet and grateful to the citizens of Vergennes who continue to support us in all our endeavors.

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

Respectfully submitted,

James M. Breur, Fire Chief

**2019 Annual Report  
Vergennes Planning Commission**

The principal focus of the Planning Commission in 2019 was to finalize the proposed amendments updating the Municipal Development Plan. The major thrust of the proposed amendments include changes to the High Density Residential District and the Agricultural and Rural Residential District to promote residential growth in the City, an expansion of accessibility/connectivity/pedestrian safety items, acknowledgement of the continued planning necessary for the proposed Vergennes Economic Corridor, and a proposed enhanced energy plan which will provide the City with greater standing in any future Public Utilities Commission hearings pertaining to energy projects in Vergennes. Copies of the proposed plans can be found at [www.vergennes.org](http://www.vergennes.org).

In addition to our work on the municipal development plan and the zoning and subdivision regulations, here are some of the other projects worked on by the Planning Commission in 2019:

- Provided input on traffic-calming measures that will be considered for inclusion in the Route 22A/Main Street repaving project scheduled for 2020 by VTrans.
- Received grant funding for extending the sidewalk on the north side of Main Street from Macdonough Rive to the Otter Creek Bridge
- Along with the Town of New Haven, the City of Vergennes was awarded a Municipal Planning Grant from the Department of Housing and Community Development to develop a master plan for the Addison County Triangle Bike Loop which seeks to plan and build a bicycle loop connecting Vergennes, Bristol, New Haven and Middlebury.
- The City of Vergennes was selected as one of six municipalities in the state to be a case study on the topic of Zoning for Great Neighborhoods presented by the State of Vermont Agency of Commerce and Community Development, in conjunction with the Congress for New Urbanism (CNU). We attended a workshop as part of the study and presented opportunities and challenges we face as a community in our attempt to encourage great neighborhoods. The CNU will present reports including draft regulation language and concepts in 2020.

The Planning Commission held a total of 12 regular meetings, special meetings and public hearings, and logged over 175 combined person-hours during those meetings in 2019. We are committed to maintaining transparency in our activities. Our meeting agendas and minutes are available at City Hall or online at [www.vergennes.org](http://www.vergennes.org).

One Planning Commission member chose not to be considered for re-appointment at the expiration of her term in August 2019. Christine Garrow served on the Planning Commission starting in 2018, and while her tenure was relatively short, she brought a great deal of expertise to the Planning Commission. I would like to thank Christine for her work – especially in the coordination and execution of public outreach efforts during our Plan update process.

The Planning Commission's membership includes Danelle Birong, Cheryl Brinkman, John Coburn, Tim Cook, Shannon Haggett (Chair), Carrie Macfarlane, and Mike Winslow (Vice-chair). Zoning Administrator Peter Garon serves as our clerk. We hold regular meetings on the first Monday of each month at 7:00 p.m. in the City Manager's office. The public is always invited to attend our meetings.

Respectfully submitted,

Shannon Haggett  
Chair, Planning Commission  
City of Vergennes



## **DEVELOPMENT REVIEW BOARD ZONING ADMINISTRATOR'S REPORT**

Members of the Development Review Board are appointed by the City Council. The current members of the Development Review Board are Chair Brent F. Rakowski, Vice-Chair Don Peabody, Tim Cook, Jason Mullin, Steve Rapoport, Teresa Hyndman, and Carrie Macfarlane. Lowell Bertrand is the alternate appointed by the City Council.

The Development Review Board's regular meeting schedule is the third Monday of each month at 7 p.m. Meetings are in the conference room at City Hall. The Development Review Board reviews most proposed land development within the city. Site plan review is required for all uses other than one-family and two-family dwellings. Most zoning districts have a list of permitted uses and another list of conditional uses which require review by the Development Review Board. They also review and consider variance or waiver requests, subdivisions, building demolition in certain zoning districts, and appeals of decisions of the zoning administrator. All applications to the Development Review Board require a public hearing with abutting property owners being notified.

Whenever a zoning permit is issued, the landowner is required to post a visible notice which contains a red Z. Anyone with questions or issues has 15 days to bring those issues to the zoning administrator. After that point, the permit is final. Information on all permits or other zoning questions is available at City Hall.

For the year 2019 the following activity is reported:

- Forty-seven zoning permits were issued; this compares to thirty-six in 2018. Ten permits were for the construction of new one-family dwellings. Two permits were for multi-family dwellings. Two permits were issued for demolition of structures in the Historic Neighborhood District. Thirteen permits involved new or modifications of existing business uses. There were twelve permits issued for miscellaneous development. Eight signs were approved.
- A certificate and declaration of compliance is generally issued at the request of a landowner or their attorney at the time a property is about to be conveyed or refinanced. Forty-two certificates were issued in 2018; this compares to thirty-five certificates issued in 2018.

Any questions related to issues of land development in Vergennes can be directed to my attention. My normal regular office hours are Tuesday and Thursday from 10:30 a.m. to 2:30 p.m. I am available by phone (802-377-9527) or email at [pgaron@vergennes.org](mailto:pgaron@vergennes.org) when not in the office. Appointments can be arranged at other times to meet the needs of applicants.

Respectfully submitted,

Peter Garon  
Zoning Administrator

## **Vergennes Area Rescue Squad, Inc.**

### **Annual Report December 2019**

The year 2019 marked our 50th anniversary of emergency medical service to our community. Vergennes Area Rescue Squad (VARS) is a non-profit ambulance service. We have served the City of Vergennes, Towns of Ferrisburgh, Panton, Addison, Waltham and parts of New Haven and Monkton since 1969. We do this with a mix of volunteers, paid staff, and per diem EMTs. In 2019 we responded to 874 emergency dispatches, 119 more than last year.

VARS relies on the support of volunteer EMTs who provide 24/7 emergency medical coverage to our service area as well as mutual aid stretching from Lake Champlain to the Green Mountains. Sometimes these volunteers come to us as seasoned professionals: other times, ordinary community members who earn their certifications and their stripes working with experienced Crew Chiefs. We continue to offer community CPR classes, youth membership and training opportunities, and child safety services. Our volunteer certified child safety specialists are available to help with car seat education and hands-on fitting assistance by appointment.

Despite relying heavily on volunteers, emergency medical expenses are exceptionally high, and VARS operating funds come from a variety of sources. Each town in our service area assesses a fee as part of the municipal budget, currently set at less than \$10 per capita. Private insurance companies and Medicare/Medicaid are also billed for medical services, in the event that a patient is treated and transported to a hospital. For any charges not covered by primary insurance, an annual subscription program provides supplementary insurance to cover any co-pay resulting from emergency transportation, on a per-household basis. This \$60 subscription covers co-pays even in the event that another area service responds mutual aid. The subscription mailers are sent out annually to all residents in the service area: to subscribe, please call New England Ambulance Billing at 877-2429 or visit [www.vergennesrescue.org/subscriptions](http://www.vergennesrescue.org/subscriptions)

Paying for emergency medical expenses can be an unwelcome burden on top of an already stressful experience. We respond with the same priority and care for life and limb to every patient, regardless of insurance or ability to pay.

Emergency medicine relies on a network of dedicated providers, and it is our honor to protect and serve our community alongside the members of the Volunteer Fire services of Addison, Ferrisburgh, Monkton, New Haven, and Vergennes; the volunteer first-response agencies of Ferrisburgh, Monkton, New Haven, and Town Line; the officers of Vergennes and Vermont State Police and Addison County Sheriffs Department; and our neighboring ambulance services in Bristol, Charlotte, and Middlebury.

Thank you all for your continued support!

Respectfully submitted,

Josh Deppman, President

# Addison County Regional Planning Commission

14 Seminary Street

Middlebury, VT 05753

www.acrpc.org

Phone: 802.388.3141

Fax: 802.388.0038

## Annual Report –Year End June 30, 2019

**The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2019 fiscal year:**

### Regional and Municipal Planning and Mapping

- Assisted member municipalities creating, adopting and regionally approving their municipal plans.
- Assisted member municipalities creating and adopting local regulations implementing their municipal plan.
- Provided data and mapping products to support on-going municipal planning activities.
- Provided technical assistance to municipal officials concerning municipal government.
- Represented the Region in Act 250 and Section 248 hearings.
- Assisted municipalities in applying for Village Center Designation.

### Educational Meetings and Grants

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

### Emergency Planning

- Worked with Addison County's Emergency Planning Committee and Vermont Emergency Management staff to assist with municipal emergency planning efforts.
- Hosted Local Emergency Management Plan training for town Emergency Managers and hosted a Tier II workshop for municipalities and businesses required to report hazardous chemicals.
- Worked with Vermont Emergency Management to exercise local and statewide disaster plans.
- Assisted in development of hazard mitigation plans for the towns of Goshen, Lincoln, New Haven, Orwell, Ripton, Salisbury, Starksboro.
- Assisted communities in completing Local Emergency Management Plans to maintain ERAF status.

### Energy Planning:

- Assisted a third round of five towns, Bristol, Whiting, Vergennes, New Haven and Shoreham in strengthening their energy plans by adding goals and policies supporting renewable energy.
- Began working with Efficiency Vermont and municipalities to implement enhanced energy plans.

### Transportation Planning

- Supported the Addison County Transportation Advisory Committee's regional priorities and studies.
- Supported Tri-Valley Transit/ACTR by providing leadership and technical support.
- Worked with municipalities to produce road erosion inventories for local roads.
- Assisted Towns with bike and pedestrian, structures, and stormwater grants.
- Served as a Municipal Project Manager for sidewalk construction projects in Middlebury and Weybridge.
- Sponsored town transportation planning studies, and supported municipal capital budget development.
- Hosted regional Walk/bike council and began planning for the May 2020 Bike/Ped Summit in Middlebury.

### Natural Resources Planning

- Actively support the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support conservation commissions.
- Participated on the Lake Champlain Basin Program technical advisory committee.
- Provided educational outreach supporting the Otter Creek Tactical Basin Plan update.
- Assisted in stormwater planning projects and Ecosystem Restoration Program grants.

Addison  
Lincoln  
Salisbury

Bridport  
Middlebury  
Shoreham

Bristol  
Monkton  
Starksboro

Cornwall  
New Haven  
Vergennes

Ferrisburgh  
Orwell  
Waltham

Goshen  
Panton  
Weybridge

Leicester  
Ripton  
Whiting



## **Bixby Library: 2020 Contribution to the City of Vergennes Annual Report**

The Bixby Memorial Free Library serves the towns of Addison, Ferrisburgh, Panton and Waltham and the city of Vergennes. The library's mission is to provide opportunities for our five-town community to engage, discover and learn. Bixby achieves its mission by providing books, audiovisual materials, digital resources, promoting community engagement through on- and off-site programming, and providing free public access computers, free WiFi and printing.

According to data from our 2018-2019 library report, 32,161 people visited the Bixby last year which is a 37% increase. 1,119 residents registered for library cards, which is a 24% increase to a total of 4,582 patrons. Residents have borrowed 57,706 items, a 46% increase, which is an average 13 items per patron. Many more took advantage of our digital services, with 5,870 digital resources, such as free ebooks, borrowed. 703 people took advantage of free databases, online classes and language learning through the Vermont Online Library. Hundreds of library patrons borrowed our museum and state park passes, which provide free or discounted access to cultural institutions throughout the state.

In the 2018-2019 reporting period, 6,071 people attended Bixby sponsored programs, providing adults, teens and children the opportunity to engage, discover and learn. Highlights include children's author Tui T. Sutherland presenting to a packed crowd of 142 children and adults and the Bixby sponsoring a Lego competition in partnership with the *Boys & Girls Club of Greater Vergennes*. We hosted our 1st Cat Cafe in partnership with *Homeward Bound*. Over 130 people attended and 3 of the 4 cats were adopted that day. Nine local artists displayed their work in our Community Room, and we delivered books and programs to 12 local registered childcare sites. Additionally the Bixby hosted 322 meetings/events for local people, organizations & businesses at no cost.

In 2020, the library looks forward to hiring a new director, opening up more of the building as multi-use space, preserving local, historic documents with the help of the *Daughters of the American Revolution*, inviting and supporting local artists by displaying their work throughout the building and creating rotating displays of the historic items in our collection.

90% of residents of Vergennes have a Bixby library card saving each of them \$158.50 in physical checkouts alone, not including the \$60 in access to digital archives, free and discounted local attraction passes, reference and research assistance, free program enrichment and free meeting room use according to the American Library Association's library value calculator, which you can use at <http://www.ala.org/advocacy/library-value-calculator>. To learn more, speak with Vergennes's representatives to the Board of Trustees, Peter Welch, Erin Roche, Martha Mack and Nial Rele, or contact Maddy Willwerth, Interim Director, at [maddy.willwerth@bixbylibrary.org](mailto:maddy.willwerth@bixbylibrary.org). Visit the library at 258 Main Street in Vergennes, call (802) 877-2211, or visit our website at <http://bixbylibrary.org>.

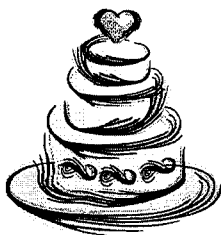
## **2019 Vital Records**

If you have a family member that was married, born, or died during 2019 and you do not find your family member listed in the vital records, please contact the City Clerk so the appropriate certificate can be located and filed in the City records. Excluding marriages, your family member had to have been a Vergennes resident at the time the event occurred or the event had to have occurred in the City.

### **CIVIL MARRIAGES**

### **DATE**

Babcock, Casey J. and Elizabeth G. Dwire	10/05/19
Barrett, Anthony G. and Alison M. Paquin	08/31/19
Brady, William G. and Kristine L. Snyder	06/01/19
Carey, Thomas J. and Claudia C. Bolivar Mujica	10/19/19
Caron, Cory A. and Kimberly A. Prime	05/25/19
Clark, Stephen T. and Theo P. Clark	02/22/19
Cotterman, David R. and Dana M. Pollock	09/28/19
Daymude, James M. and Mahkayla C. Arthur	06/03/19
Demers, Derek R. and Samantha G. Avery	08/24/19
Devine, Charles R. and Linnea F. McMath	08/25/19
Flynn, Adam M. and Janah I. Hammach	10/18/19
Glanz, Daniel M. and Hope Y. Yu	10/05/19
Hauter, Sean M. and Renee M. Patten	08/09/19
Hawes, Matthew R. and Emily D. Boone	08/31/19
Hendricks, James I. and Afua M. Hendricks	07/12/19
Holland, Camden R. and Julia A. Congdon	06/22/19
Kimball, Glenn S. and Kelley J. Chase	04/20/19
Lewis, Ryan J. and Jennifer L. Avallon	06/17/19
Liberatore, Anthony R. and Alia M. Barbano-George	05/04/19
Mardin, Derrick J. and Abigail L. Stearns	06/15/19
Meehan, Daniel H. B. and Jennifer L. Brouillette	09/21/19
Mitchell, William J. and Kara E. Norton	09/14/19
Murray, Michael B. and McKenna E. Hoof	09/07/19
Nary, Cody P. and Samantha J. Bardeau	08/24/19
Pettengill, Matthew C. and Desiree D. Collins	06/11/19
Phillips, Brandon T. and Jessica L. Sweeney	12/06/19
Scott, Ryan M. and Katie L. Zuanich	01/11/19
Sickles, Steven W. and Nikki-Lyn Lauziere	11/02/19
Stone, Seth W. and Kathryn M. Hinojosa	10/12/19
Sullivan, James L. and Amanda E. Nichols	08/11/19



## **BIRTHS**

### **CHILD'S NAME**

### **DATE**

### **PARENTS**

Adams, Wyatt Arnold	01/22/19	Adams, Benjamin J. and Jessica E. Sanborn
Allen, Maxamus Andre	06/28/19	Allen, Jack F. and Sarah R. Luther
Buckley, Rylie Anne	12/30/19	Buckley, Casey E. and Kimberly A. Berit
Bushey, Elliott William	02/16/19	Bushey, Wyeth H. and Jaclyn R. Schoonmaker
Castillo, Matthew Paul	10/07/19	Castillo, Bradley L. and Hannah Baribeau
Corse, Evelyn Louise	06/24/19	Corse, Codey P. and Helen L. Hill
DeGraff, Peyton Alan	05/19/19	DeGraff, Jeffrey A. and Haley D. Kipp
Flynn, Austen Jude	01/08/19	Flynn, Arlen B. and Ashlie R. Hirtle
Gallup, Rhys Patrick	01/29/19	Gallup, Christopher M. and Laura C. Coberly
Hayyat, Madilyn Elaine	08/30/19	Hayyat, Amjad M. and Julianne M. Cleary
Huizenga, Hadlee Carpenter	09/19/19	Benton, Eliza C.
Hunt-Vermette, Aidyn John	03/26/19	Vermette, Jonathan P. and Jacqueline T. Hunt
Jenkins-Henry, Emmanuelle Charles	07/20/19	Jenkins, Heather M.
Kane, Benjamin George Yonah	10/05/19	Kane, Michael L. and Jessica S. Schecter
Kingsley, Ezra William	02/15/19	Kingsley, Kyle W. and Faith H. Kennison
McCarrick, Samantha Leigh	06/08/19	McCarrick, James O. and Caitlin E. MacIntire
Murat, Frida	02/28/19	Murat, Didier and Julianne Jones
Nary, Eleanor June	03/06/19	Nary, Cody P. and Samantha J. Bardeau
O'Donnell, Annabel Lee	09/08/19	O'Donnell, Keith E. and Jennifer M. Brace
O'Reilly, Luna Amy Rose	03/01/19	Hitchcock, Joanna A.
Pendleton, Damon Isaac	02/14/19	Pendleton, Victoria L.
Poquette, Casey James Jr.	01/30/19	Poquette, Casey J. and Amanda N. Rogers-Wilson
Relyea, Charlotte Grace	10/06/19	Relyea, Dennis L. Jr. and Amanda L. Begins
Roussin, Aiden James	12/02/19	Roussin, Thomas N. and Tiffany A. Sennett
Scott, Ramona Jane	07/05/19	Scott, Ryan M. and Katie L. Zuanich
Shanbacker-Hatch, Sive Adele	08/29/19	Hatch, Benjamin C. and Elizabeth E. Shanbacker
Sosa, Parker Irina Maribel	04/10/19	Sosa, Daisy Y.
Steady, Walker Edward	09/14/19	Steady, Ryan N. and Nicole L. Therrien
Sullivan, Owen James	06/14/19	Sullivan, James L. and Amanda E. Nichols
Whitney, Jaron Michael	03/14/19	Whitney, Michael J. and Lisa M. Porter



## **DEATHS**

<b><u>NAME</u></b>	<b><u>DATE</u></b>	<b><u>AGE</u></b>
Allison, Elizabeth E.	05/18/19	89
Aubin, Leon A.	10/25/19	84
Ayers, Keith R.	11/21/19	79
Bell, Robert C.	11/30/19	94
Blaise, Thomas A.	07/05/19	69
Brigan, John	01/16/19	86
Broughton, Lucille A.	09/06/19	85
Brouillette, Roger L.	05/18/19	72
Bull, Carl E.	05/28/19	95
Exner, Erik V.	08/13/19	59
Gordon, JoAnne M.	11/05/19	70
Hayes, Roger W.	08/10/19	75
Hotte, Stanley	03/06/19	69
Jewell, Ralph C.	10/31/19	77
Lattrell, Norene E.	12/08/19	91
Leach, James E.	10/16/19	58
Norton, Beverly J.	07/28/19	74
Orvis, Muriel A.	12/04/19	97
Partington, Beverly A.	05/09/19	59
Price, Janet R.	08/16/19	89
Ryan, Helen K.	10/09/19	99
Scott, Wallace L.	01/26/19	94
Spencer, Nellie M.	04/26/19	92
Vosburgh, Marjorie A.	04/16/19	90
Webster, Roberta J.	12/22/19	95
Weller, Anne	04/07/19	86
Yantz, Douglas W.	09/04/19	97



## DOG AND WOLF-HYBRID OWNERS

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

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

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

A dog or wolf-hybrid found to be running at large shall be delivered to the pound. The pound will notify the dog's or wolf-hybrid's owner if the dog or wolf-hybrid is licensed. The dog or wolf-hybrid shall be held five days after the owner is notified. If the dog or wolf-hybrid is unlicensed, the pound will still hold the dog or wolf-hybrid for five days. If an owner does not claim the dog or wolf-hybrid within the five days it shall be considered abandoned and ownership of said animal shall be that of the City for the purposes of disposition. No dog or wolf-hybrid shall be released from the pound until it is properly vaccinated. Each person claiming a dog or wolf-hybrid from the pound shall pay to the City a fine of \$30.00 plus any boarding fees or charges invoiced by the pound keeper to the City associated with the impounded dog or wolf-hybrid. Fees and charges shall be paid to the City Treasurer within 30-days notice.

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

To protect yourself against rabies, do not pick up or touch wild animals or strays; make sure all your family pets get rabies shots; report unknown or strangely behaving animals to the Vergennes Police Department (if wild animals are involved, contact a game warden); do not feed your pets outside; fasten trash can lids tightly; keep your pets indoors at night; and wear protective gloves when handling a pet that has been involved with a wild or stray animal. If an animal bites you, you need to wash the bite wound with soap and warm water for five minutes. You should also try to capture the animal, as you are more likely to need rabies shots if the animal cannot be found. This bite should be reported to your doctor and the City Health Officer and you should follow their instructions. If you have additional questions, you may call the Vermont Rabies Hotline at 1-800-4-RABIES. For everyone's safety and protection, the City is strengthening its efforts ensuring that all dogs and wolf-hybrids harbored within the city limits are registered in the City Clerk's office. **Is your dog or wolf-hybrid listed here for the 2019 license year?**

**A RABIES CLINIC FOR DOGS AND CATS IS SCHEDULED FOR MONDAY, MARCH 9, 2020 FROM 5:30 P.M. UNTIL 7:00 P.M. AT VERGENNES ANIMAL HOSPITAL LOCATED AT 20 MAIN STREET. A CASH FEE OF \$20 PER ANIMAL WILL BE CHARGED. DOGS MUST BE ON LEASHES AND CATS MUST BE IN CARRIERS.**



ABRAHAMSON NEIL	57 NORTH STREET	PIPER	BROOKS DOUGLAS	84 SOUTH MAPLE STREET	SIMON
ADAMS JESSICA	14 MOUNTAIN VIEW LANE	GRACIE	BROOKS JOSH	43 WEST MAIN STREET	CHAMP
ADAMS JESSICA	14 MOUNTAIN VIEW LANE	REMMINGTON	BROUILLETTE ROGER	22 SCHOOL STREET	BUDDY
AILINGER LAYNE	96D MAIN STREET	KIRA	BROWN BILL & SHARON	118 PANTON ROAD	MELODY
ALLEN JACK	45 SCHOOL STREET	MOLLY	BROWN BILL & SHARON	118 PANTON ROAD	ROCKO
ANGIER ELISABETH	92 SO WATER STREET	PENNY	BROWN BILL & SHARON	118 PANTON ROAD	CABELA
AUSTIN JR RICHARD	103 MAIN STREET APT B	DOUG	BROWN LORNA	50 ARMORY LANE APT 10	WILLY
AYERS SARAH	54 COMMODORE DRIVE	JAKE	BROWN SEAN	47 SO WATER STREET	NIKO
BACHILAS GREG	187 SOUTH MAPLE STREET	EMBER	BRUNET JANET	9 FIRST STREET	DORY
BADGER BRENDA	3 SECOND STREET	TUCKER	BURBO ROBERT	279 MAIN STREET	MAX
BADORE HAROLD	18 NO MAPLE STREET	TIKI	BURBO ROBERT	279 MAIN STREET	CALLI
BAGLEY DAN	112 PANTON ROAD	ADDISON	BURDICK GREG	7 GREEN MEADOW ACRES	MOLLY
BAGLEY KAREN	112 PANTON ROAD	JAZZI	BURLOCK EVELYN	25 WEST MAIN STREET	SHADOW
BAKER JOHN	27 FIRST STREET	RED	BURT RALPH	60 NEW HAVEN ROAD	MAGGIE
BALLOU DOUGLAS	12 WALKER AVE APT 1	JUNIPER	BUSHEY BRITTANY	24 MOUNTAIN VIEW LANE	HONEY
BARLOWE JANE	12 NORTH STREET	MILO	BUSHEY WAYNE	176 SO MAPLE STREET	ZOE
BARR AMY	74 SOUTH MAPLE STREET	QUINCY	CAMPONO PETER	160 GREEN STREET	SYRUS
BARROWS DAVID	14 SUNSET DRIVE	SCHERZER	CARLTON GREGOY	54 MACDONOUGH DRIVE	SUMO
BARROWS DAVID	14 SUNSET DRIVE	SCHILLING	CARTER, ANDRA	30 NORTH STREET	ZOE
BECHER JAMIE	27 MOUNTAIN VIEW LN	ZURI	CASE LORI & ROY	60A MAIN STREET	COSMO
BECHER JEFF	27 MOUNTAIN VIEW LN	TALLULAH	CASEY MELISSA & TIM	19 SGOVEL LANE	HONEY
BECHER LOGAN	29 MAIN STREET	TUMI	CATCHPAW RICHARD	194 GREEN STREET	OTTO
BELL BRENDA	18 SCHOOL STREET	ASHER	CAUM CATHERINE	163 SO MAPLE STREET	BRADY
BENTON, BETSY	300 MAIN STREET C	BOO	CHABOT LYNNE	23 SO MAPLE STREET	FERN
BENTON ELIZA	29 SO MAPLE STREET	SULA	CHAPUT VICTOR	18 SUNSET DRIVE	NACHO
BENTON KRISTIN	300 MAIN STREET B	LUCY	CHAPUT VICTOR	18 SUNSET DRIVE	PHOEBE
BENTON KRISTIN	300 MAIN STREET B	MILO	CHARBONNEAU HAROLD	35 MONKTON ROAD	MALIBU
BERRY RICK	91 MAIN ST UNIT D	OSCAR	CHARBONNEAU JACKIE	7 SECOND STREET	EDDIE
BERTRAND SHERRI	40 WEST MAIN STREET	HARLEY	CHARLEBOIS MARCEL	19 SECOND STREET	FRANK
BIEGEN ROBERT	49 NEW HAVEN ROAD	TOBY	CHASE JANTHONI	19 VICTORY STREET	LEROY
BIRKETT KATIE	26 MOUNTAIN VIEW LN	BRUIN	CHILDERS BARBARA	100 SO WATER STREET	TY
BIRONG DANELLE	51 SOUTH MAPLE STREET	LUNA	CLARK PATRICIA	36 MACDONOUGH DRIVE	BELLE
BLAISE JOANN	130 GREEN STREET	BERNARD	CLARK STEVE	100 GREEN STREET	JACK
BLAISE JOANN	130 GREEN STREET	CK	CLARK SUSAN	96 WEST MAIN STREET	SAMMY
BLAISE JUDY	16 SCHOOL STREET	GISMO	CLEARY JULIE	37 WEST MAIN STREET	SAMMY
BOOSKA ANNE	8 BOOSKA COURT	NEILA	COBURN KATHARINE	44 MACDONOUGH DRIVE	LEO
BOOSKA JOSEPH	8 BOOSKA COURT	PETEEY	COBURN REBECCA	38 SOUTH WATER STREET	LILLY
BOSWORTH JANICE	6 BOWMAN ROAD	BEA	CONANT NANCY	60 GREEN STREET	MARIO
BOSWORTH JANICE	6 BOWMAN ROAD	STELLA	CONANT NANCY	60 GREEN STREET	DESMOND
BOTALA JACKIE	31 BOOTH WOODS	AXEL	COUNTER CHASIDY	32 MONKTON ROAD	ROSCO
BOTALA JACKIE	31 BOOTH WOODS	SNOOKI	COUSINO GREG	8 FIRST STREET	AVERY
BOULAY PAULA	9 WEST STREET	MANDY	COUSINO GUY	132 SOUTH MAPLE STREET	BELLE
BOYCE STEVE	14 PANTON ROAD	SHAGGYDOG	COUSINO JOE	33 SCHOOL STREET	EMMA
BRACE LESTER	15 HILLSIDE ACRES	JASPER	CROSBY BETH	6 CROSBY COURT	JETTA
BRADFORD SASHA	49 WEST MAIN STREET	BRUNO	CROSSMAN BRIAN	17 COMFORT HILL	TACOMA
BRAGG AMBER	20 MACDONOUGH DR	MONTY	CROWELL HILARY	123 WEST MAIN STREET	ADDISON
BRINKMAN KELLY	17 NEW HAVEN ROAD	ZANDER	CROWELL RICHARD	123 WEST MAIN STREET	ISABELLA

CROWLEY HEATHER	170 GREEN STREET	JAKE	FRITZ JEFF	76 MAIN STREET	RIKA
CURLER TAMMY	279 MAIN STREET	LUCY LOU	FRITZ JEFF	76 MAIN STREET	SCARLET
CURLER TAMMY	279 MAIN STREET	ZUES	FULLER CHRIS	23 HOPKINS ROAD	COCO
CURRIER RHONDA	297 MAIN STREET	CANDY	FULLER CHRIS	23 HOPKINS ROAD	CHEWIE
CURTIS NICK	14 SECOND STREET	BERKLEY	GAGNON ANNA	23 BOOTH WOODS	CLOVER
D'ANDREA HEIDI	31 WEST MAIN STREET	QUINN	GALLANT LEONA	50 ARMORY LANE APT 2	LUCY
DANYOW JACOB	23 SUNSET DRIVE	ELLIE	GALLUP LAURA	22 THOMAS CIRCLE	PHILO
DANYOW LEE	6 GREEN MEADOW ACRES	OTIS	GERNANDER JAMES	24 BOWMAN ROAD	RANGER
DEGRAAF MARTHA	119 WEST MAIN STREET	ELLIOT	GRANGENT ALICIA	92 MAIN STREET	LEIA
DELISLE LYNETTE	14 VICTORY STREET	BOGEY	GRANT SHERM	17 WEST MAIN STREET	CHARLIE
DELISLE LYNETTE	14 VICTORY STREET	MARLON	GRANT SHERM	17 WEST MAIN STREET	MAE
DELORME MERRILYNN	5 FIRST STREET	REGGIE	GRANT SHERM	17 WEST MAIN STREET	CODY
DELPHIA CHUCK	16 WEST MAIN STREET	ANGEL	GRANT SHERM	17 WEST MAIN STREET	KALYPSO
DELPHIA CHUCK	16 WEST MAIN STREET	FALKOR	GRANT SHERM	17 WEST MAIN STREET	LUCKY
DEMATTIES HANNAH	21 SCHOOL STREET	ANGEL	GUINNESS AMANDA	16 HILLSIDE ACRES	COOPER
DEMATTIES SAM	21 SCHOOL STREET	DISNEY	HAGGETT SHANNON	10 THOMAS CIRCLE	EOIN
DESJADON CATHY	38 BOWMAN ROAD	ALLIE	HALLOCK SYLVIA	21 SECOND STREET	ZAC
DEYETTE ROBERT	23 MAPLE MANOR	SHEDDER	HALPIN PETER	7 ICE HOUSE COURT	KIRA
DIEHL-NOBLE ABIGAIL	12 UNION STREET	BUDDY	HAMEL CHRISTOPHER	104 GREEN STREET	SAM
DION CHRIS	154 SO MAPLE STREET	RUM	HAMEL CHRISTOPHER	104 GREEN STREET	LEROY
DION CHRIS	154 SO MAPLE STREET	LEXI	HARRIS MARIA	31 FIRST STREET	LEMON
DODDS ALICIA	17 UNION STREET	CHARLOTTE	HATCH BENJAMIN	74 SOUTH WATER STREET	ABBY
DONOVAN DARREN	48 EAST STREET	LOLA	HAWKINS BETTY	11 BOWMAN ROAD #108	PIXIE
DONOVAN KATE	124 SO MAPLE STREET	ASHA	HAWLEY DOUG	3 THORNWOOD LANE	RUBY
DONOVAN KATE	124 SO MAPLE STREET	BUTSU	HAWLEY MEL & LAURIE	120 PANTON ROAD	CHIEF
DONOVAN KATE	124 SO MAPLE STREET	GIBSON	HAWLEY MEL & LAURIE	120 PANTON ROAD	MABEL
DRAGON KRYSTAL	89 SOUTH WATER STREET	BOMBAY	HEATH CHRIS	47 MAIN STREET	BRADY
DUGAN ALETA	43 NEW HAVEN RD	ZEUS	HEBERT CLAUDE	53 NEW HAVEN ROAD	CHANCE
DUNCAN GEORGIA	64 WEST MAIN STREET	MAELEE	HEBERT CLAUDE	53 NEW HAVEN ROAD	CHLOE
DUNCAN GEORGIA	64 WEST MAIN STREET	VIOLET	HOFFMAN AMY	164 GREEN STREET	DARLA
EMERSON DEB	98 WEST MAIN STREET	OZZIE	HOFFMAN ERIC	191 GREEN STREET	LUCY
FARRELL BETHANY	6 SUNSET DRIVE	MIKEY	HOFFMANN CANDACE	191 GREEN STREET	HONEY
FARRELL BETHANY	6 SUNSET DRIVE	GINGER	HUBBARD CAROL	279 MAIN STREET	BENTLEY
FIELD MICHAEL	57 NEW HAVEN ROAD	OTIS	HUCKABAY LUCIE	78 SOUTH WATER STREET	SAM
FISH BILL	63 SO MAPLE STREET	KUZCO	HUCKABAY LUCIE	78 SOUTH WATER STREET	WILLIE
FLEMINGS SUKEY	29 BOOTH WOODS	PETUNIA	HUIZENGA IAN	622 ATKINS ROAD	STOUT
FLYNN ASHLIE	19 SO MAPLE STREET	JANE	HUNT WENDY	13 WHITE STREET	BAILEY
FOLEY AMY	35 BOWMAN ROAD	LOUIE	HUNT ROBERT & WENDY	13 WHITE STREET	LUCY
FOUNTAIN-PROVOST	TC 99 SO WATER STREET	ISABELLE	HUPPUCH ANNA L	188 GREEN STREET APT 1	DAVID
FOUNTAIN-PROVOST	TC 99 SO WATER STREET	MILLIE	JACKSON-DONNELLY LY	8 GREEN MEADOW ACRES	SOPHIE
FOUNTAIN-PROVOST	TC 99 SO WATER STREET	ELISE	JENSEN PETER	65 SOUTH WATER STREET	SHERLOCK
FRANCIS SHANNON	25 MAPLE MANOR	FOXIE	JEROME CHRIS	13 SECOND STREET	REMMY
FRANCIS SHANNON	25 MAPLE MANOR	TUCKER	JEROME HEATHER	202 SO MAPLE STREET	SAMSON
FRASER BRIAN	30 BOOTH WOODS	BRUNO	JEROME HEATHER	202 SO MAPLE STREET	MAYA
FRITZ JEFF	76 MAIN STREET	ROSS	JEROME MEGAN	13 SECOND STREET	STELLA
FRITZ JEFF	76 MAIN STREET	CHARLOTTE	JEROME MEGAN	13 SECOND STREET	KILA
FRITZ JEFF	76 MAIN STREET	CHLOE	JEWELL LAUREL	12 HILLSIDE ACRES	ANGEL

KANE MICHAEL	31 SOUTH WATER STREET	LIZZIE	MEADER PAULETTE	33 BOOTH WOODS	CODI
KILBURN PAULA	9 MEADOW LANE	OSCAR	MEADER PAULETTE	33 BOOTH WOODS	JIMMY MAC
KILBURN PAULA	9 MEADOW LANE	ROXIE	MEADER PAULETTE	33 BOOTH WOODS	DANNY BOY
KILLON BILL	7 EAST STREET	DAISY	MEADER, PAULETTE	33 BOOTH WOODWS	FRANKIE
KINGSLEY JASON	55 BOOTH WOODS	PEPPER	MESSINGER ANNE	3 ICE HOUSE COURT	BAILEY
KINGSLEY KYLE	55 BOOTH WOODS	BELLA	MESSINGER ANNE	3 ICE HOUSE COURT	DRAKE
KITTREDGE SETH	28 THOMAS CIRCLE	DRAKE	MILLER, LINETTE	224 MAIN ST APT 6	MOOKIE
KOENIG MARK	58 SO WATER STREET	CRUZE	MITCHELL BETSY	24 WEST STREET	SADIE
KRUSE KENNY	15 HOPKINS ROAD	KENNY	MORSE LENORE	4 MAPLE MANOR	MUFFIN
KRYGIER, WENDY	94 GREEN STREET	BEAUDORI BLUE	MORSE WENDELL	7 COURTNEY DRIVE	DASH
KUNKEL, WILLIAM	172 SOUTH MAPLE ST	OTIS	MORSE, WENDELL	7 COURTNEY DRIVE	JACKSON
KUNKEL, WILLIAM	172 SOUTH MAPLE ST	JACK	MULLIN JASON	3 HOPKINS ROAD	MOBY
LABERGE SUSAN	19 BOOTH WOODS	ALLIE	NARY CODY	50 NEW HAVEN ROAD	DODGER
LABERGE SUSAN	19 BOOTH WOODS	LIBBY	NILL EDDIE	19 EAST STREET	PANZER
LABERGE SUSAN	19 BOOTH WOODS	MOLLY	NILL RENE	19 EAST STREET	KASHU
LABERGE SUSAN	19 BOOTH WOODS	ME TOO	NIMBLETT NATHAN	54 NORTH STREET	TITAN
LABERGE SUSAN	19 BOOTH WOODS	CANDY	NIMBLETT NATHAN	54 NORTH STREET	TROOPER
LABERGE SUSAN	19 BOOTH WOODS	MAI B	NIMBLETT RENEE	54 NORTH STREET	SARGE
LABERGE SUSAN	19 BOOTH WOODS	CRACKER JACK	NOLAN JIM	30 FIRST STREET	ANNIE
LAPELL LORRIE	17 HILLSIDE ACRES	BRINKLEY	NORTON JR. SPENCER	4 CRESCENT DRIVE	CHAMP
LARROW TONYA	21 FIRST STREET	RUSTY	O'BOYLE-PALMER KIM	42 EAST STREET	BODE
LAWRENCE KATHI	81 WEST MAIN STREET	GABRIELLA	OSHA BRIAN	39 WEST STREET	ROXI
LEACH EILEEN	72 MEIGS ROAD	BAXTER	OUELLETTE RANDALL	29 NEW HAVEN ROAD	BELLA
LEACH SARAH	71 WEST MAIN STREET	LEMON DROP	OUELLETTE RANDALL	29 NEW HAVEN ROAD	TITAN
LEBLANC ROBIN	40 BOWMAN ROAD	STELLA	PALIN MARY	3 MEADOW LANE	PETE
LECLAIR ROBERT	33 MOUNTAIN VIEW LANE	RASCAL	PALIN MARY	3 MEADOW LANE	LULU
LOGEE BRENDA	1 ICE HOUSE COURT	ANDE	PARIE MICHAEL	10 MONKTON ROAD	BRUTUS
LONGE SUSAN	193 GREEN STREET	BEASLEY	PARTINGTON BEVERLY	24 COMFORT HILL	GUS
LOVEN ELIZABETH	9 BATTERY HILL	IKE	PATNODE ANGELA	48 MACDONOUGH DRIVE	BENTLEY
LOVEN KAILYANN	15 THOMAS CIRCLE	LACEY	PATTEN, RENEE	8 SCHOOL STREET	WILLOW
MACK, LAURA	91 MAIN ST APT B	OLIVE	PECOR, CAITLYNN	20 HILLSIDE AC #34	RYDER
MAHRT AMBER	5 SECOND STREET	TOBY	PEDDIE DON	5 MEADOWBROOK ROAD	NELLIE
MAPEL CAROLE	50 ARMORY LANE #301	GUS	PERRY RENNY & LYNNE	4 MEADOWBROOK ROAD	JAKE
MARDIN APRIL	71 MONKTON ROAD	RUBY	PERYEA BILLIE-JO	7 THIRD STREET	BUDDY
MARDIN APRIL	71 MONKTON ROAD	MAX	PIPER KOREEN	17 VICTORY STREET	CODY
MARDIN DERRICK	27 THOMAS CIRCLE	OSCAR	PIPER KOREEN	17 VICTORY STREET	POSCHÉ
MARTEL KATHY	34 FIRST STREET	GIGI	POQUETTE ELIZABETH	9 FIRST STREET	DHESTROYER
MCCARTHY JIM	35 BOOTH WOODS	UNA	POQUETTE LINETTE	90 COMFORT HILL	CARLI
MCCONNELL AMY	17 MAPLE MANOR	SHILOH	POQUETTE LINETTE	90 COMFORT HILL	BEATRIS
MCDURFEE PETER	10 SCHOOL STREET	BELLA	POQUETTE LINETTE	90 COMFORT HILL	SISTER
MCGUIRE ALEXANDRIA	27 UNION STREET	THUNDERDOG	POQUETTE LINETTE	90 COMFORT HILL	PEEPS
MCKIRRYHER SARA	8 KING STREET	MOLLY	PORTER ANTHONY	13 MAIN STREET	JOSIE
MCLEAN ORNAN	20 UNION STREET	PACO	POSNER JEANNE	164 GREEN STREET	ANNIE
MCLEAN, ORNAN	20 UNION STREET	HUCK	PRIME PATTY	25 VICTORY STREET	EMMA
MEADER PAULETTE	33 BOOTH WOODS	LEAH	QUIGLEY MICHAEL	10 SUNSET DRIVE	SPENCER
MEADER PAULETTE	33 BOOTH WOODS	LIAM	QUIGLEY KAREN & MIC	10 SUNSET DRIVE	ROXIE
MEADER PAULETTE	33 BOOTH WOODS	TUCKER	QUIGLEY KAREN & MIC	10 SUNSET DRIVE	HENRY

QUIGLEY MICHAEL	10 SUNSET DRIVE	VICTORIA	SLEEPER JEANNETTE	125 GREEN STREET	DUNCAN
QUIGLEY KAREN & MICHAEL	10 SUNSET DRIVE	BELLA	SLEEPER JEANNETTE	125 GREEN STREET	MIA
QUINN CHRISTOPHER	18 COMFORT HILL	OAKLEY	SMITH BRUCE	135 SOUTH MAPLE STREET	CIDER
RAMSEY, KRYSTAL	279 MAIN STREET	DOZER	SMITH-TUCKER DIANNE	5 ELM STREET	GRACE
RAPOPORT LYNNE	119 MAIN STREET	WINSTON	STAGG AMY	55 MACDONOUGH DRIVE	COCO
RATKOVITS STEVEN	22 SUNSET DRIVE	BOSTON	STANSBERRY MAVIS	19 FIRST STREET	DIESEL
RELYEA AMANDA	182 GREEN STREET	DIESEL	STEARNS ABIGAIL	27 THOMAS CIRCLE	KAIA
REYNOLDS KAREN	17 WEST MAIN STREET	LYLA	STROUP JOHN	71 GREEN STREET	GUS
RINGER ABBY	2 BOWMAN ROAD	ZEPHYRUS	STROUP JOHN	71 GREEN STREET	WOODY
RIVAIT SUSAN	5 UNION STREET	MOLLY	SULLIVAN MORIAH	200 SOUTH MAPLE ST	MAZEY
RIVERS AMY	15 BOOTH WOODS	BRUCE	SULLIVAN JAMES	11 SCHOOL STREET	BOOMER
RIVERS AMY	15 BOOTH WOODS	ANNIE	SULLIVAN TAMMY	42 BOWMAN ROAD	PIPER
RIVERS AMY	15 BOOTH WOODS	KEVIN	SWENOR HELEN	97 GREEN STREET	LUCY
RIVERS AMY	15 BOOTH WOODS	LIVVIE	SZIGETHY BETSY	70 MONKTON ROAD	BELLA
RIVERS AMY	15 BOOTH WOODS	LUCY	TEMBREULL TRACY	196 SO MAPLE STREET	GINNY
RIVERS AMY	15 BOOTH WOODS	GRACIE	TERRY JACKIE	29 MONKTON ROAD	KALI
RIVERS SUMMER	297 MAIN ST APT 1	MANNIE	TERRY JEFF	29 MONKTON ROAD	SAGE
ROBERTS DEVAN	7 WEST STREET	AVA	TERRY JEFF & JACKIE	29 MONKTON ROAD	PIPER
ROBERTS SIERRA	2 ALDEN PLACE #5	RUFUS	THERRIEN SUSAN	4 HIGH STREET	LUCY
ROUSSIN TIFFANY & TONY	38 MACDONOUGH DRIVE	LUCIAN	THOMAS CHERYL	34 WEST STREET	DAKOTA
ROUSSIN TOM	38 MACDONOUGH DRIVE	KANO	THOMPSON CAROLYN	75 MAIN STREET	RUSTY
RULE BENJAMIN	33 THOMAS CIRCLE	CODA	THOMPSON DONNA	8 CRESCENT DRIVE	MILO
RULE BENJAMIN	33 THOMAS CIRCLE	EMMA	THOMPSON HELENE	35 NEW HAVEN ROAD	DOZER
RULE BENJAMIN	33 THOMAS CIRCLE	REX	THOMPSON MICHAEL	35 NEW HAVEN ROAD	DIEGO
RUSSELL ELAINE	15 COURTNEY DRIVE	LOGAN	TISBERT BRIANNE	5 BATTERY HILL APT 2	WILLOW
RUSSELL ELAINE	15 COURTNEY DRIVE	MARLEY	TISBERT BRIANNE	5 BATTERY HILL APT 2	SEBASTIAN
RUSSELL JASON	28 BOWMAN ROAD	BECKETT	TUCKER VICKY	55 MAIN STREET	CHOCO
RUSSETT ANDREW	175 SOUTH MAPLE STREET	MINA	VEILLEUX NICOLE	45 BOOTH WOODS #5	FINNEGAN
RUSSETT KIMBERLEE	25 BOOTH WOODS	HIGGINS	VENDITIUOLI TYLER	44 WEST MAIN STREET	SQUIRREL
SABER AARON	18 THOMAS CIRCLE	ELSA	VOGELMANN MARIO	32 HILLSIDE ACRES APT 29	BOULDER
SABICK, JESSICA	30 MACDONOUGH DRIVE	WILLA	VORSTEVELD WENDY	47 GREEN STREET	DUKE
SANBORN JOHN	3 SHORT STREET	CLEMENTINE	VORSTEVELD WENDY	47 GREEN STREET	HAILEY
SCHONDUBE AARON	2 PROSPECT STREET	FRISCO	WADE PENELOPE	3 NORTH GREEN STREET	LEPIDOPTERA
SCHONDUBE AARON	3 PROSPECT STREET	IZZY	WAGNER MARY	14 PROSPECT STREET	GRIZZLY
SCHOONMAKER JACLYN	24 THOMAS CIRCLE	TEEDO	WALSH BILL	82 MAIN STREET	ETHAN
SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	DUNCAN	WALSH BILL	82 MAIN STREET	BILLY
SCHOONMAKER WILLIAM	24 THOMAS CIRCLE	LOGAN	WHITE KAREN	95 SOUTH WATER STREET	JUNO
SCOTT BONNIE	80 MAIN STREET	ROCKY	WILKINSON LAURA	12 KING STREET	AGATHA JANE
SCOTT BONNIE	80 MAIN STREET	LONDON	WILSON THOMAS	16 MONKTON ROAD	PEPPER
SCOTT JAMES	184 SOUTH MAPLE STREET	AMOS	WINSLOW KIRA	85 SO WATER STREET	WILLA
SCRIBNER LESLIE	21 UNION STREET	TRIPP	WORKMAN BECKY	21 NEW HAVEN ROAD	SASSY MAE
SESTOKAS MELANIE	51 MAIN STREET	LEXI	WORKMAN BECKY	21 NEW HAVEN ROAD	TUFFY
SHUGART JASON	12 CROSBY COURT	MAIZIE	WYMAN MATTHEW	3 SUNSET DRIVE	BRODY
SIMONS HEATHER	35 SCHOOL STREET	AUGIE	WYMAN MATTHEW	3 SUNSET DRIVE	FINNEGAN
SIMONS HEATHER	35 SCHOOL STREET	LILLY	YANDOW GREG	116 MAIN STREET	QUIGLY
SKELDON JULIA	10 MEADOW LANE	COOKIE	YAW TINA	12 WALKER AVE APT 10	EMMA
SKELDON JULIA	10 MEADOW LANE	REBEL	YAW TINA	12 WALKER AVE APT 10	WILLOW

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

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>	<u>WAGES</u>
Ambrose, Kathleen	Fire Department	\$ 45.83
Ask, Joseph	Public Works Department - Temporary	\$ 344.96
Atkins, Ally	Swimming Pool	\$ 3,270.00
Aunchman, Jacob	Public Works Department - Temporary	\$ 344.96
Austin, David	Administration	\$ 800.00
Badger, III John	Fire Department	\$ 51.00
Barber, Mark	Police Department	\$ 53,608.90
Bearor, Christopher	Administration	\$ 200.00
Beauchemin, Emma	Swimming Pool	\$ 132.00
Benton, William	Administration	\$ 400.00
Bertrand, Lowell	Administration	\$ 830.00
Birong, Danelle	Administration	\$ 400.00
Bradford, Kyra	Public Works Department - Temporary	\$ 344.96
Breur, James	Fire Department	\$ 701.00
Brinkman, Cheryl	Administration	\$ 480.00
Brooks, Adelaide	Swimming Pool	\$ 2,766.50
Brown, William	Fire Department	\$ 139.00
Burbo, Robert	Fire Department	\$ 207.00
Burdick, Gregory	Administration	\$ 3,012.80
Burgos, Nelson	Public Works Department	\$ 23,575.25
Casey, Liam	Fire Department	\$ 488.00
Catchapaw, Richard	Police Department	\$ 90.00
Chabot, Mathew	Administration	\$ 79,034.58
Champine, Leslie	Fire Department	\$ 133.00
Chaput, Jack	Public Works Department - Temporary	\$ 323.40
Chaput Jr., Victor R.	Sewer Department	\$ 67,195.88
Chaput Sr., Victor R.	Sewer Department	\$ 43,704.51
Charbonneau, Kevin	Fire Department	\$ 87.00
Clark, Adam	Swimming Pool	\$ 2,315.50
Clark, William	Swimming Pool	\$ 1,541.25
Coburn, John	Administration	\$ 280.00
Coleman, Mason	Police Department	\$ 1,144.75
Collette, Michael	Fire Department	\$ 139.00
Cook, Timothy	Administration	\$ 905.00
Corse, Cody	Fire Department	\$ 303.00
Crawford, David	Administration	\$ 540.00
Croke, Alison	Swimming Pool	\$ 1,265.00
Crowley, Matthew	Public Works Department/Fire Department	\$ 55,891.66
Crowley, Patrick	Public Works Department/Fire Department	\$ 60,615.82
Currier, Daniel	Public Works Department - Temporary	\$ 2,878.25
Currier, Trevor	Fire Department	\$ 831.00
Daniels, Michael	AdminIstration/Fire Department	\$ 471.00

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

Degraaf, Madeline	Public Works Department - Temporary	\$ 258.72
Dematties, Matthew	Public Works Department - Temporary	\$ 409.64
Devine, Joan	Administration	\$ 62,027.12
Devine, Wilder	Public Works Department - Temporary	\$ 344.96
DiBiase, David	Fire Department	\$ 540.00
Dion, Caleb	Fire Department	\$ 299.00
Dion, Christopher	Fire Department	\$ 536.00
Donnelly, Lynn	Administration	\$ 800.00
Dubois, Ryley	Public Works Department - Temporary	\$ 344.96
Dugan, John	Fire Department	\$ 399.00
Farrar, Abbie	Administration	\$ 28,057.60
Farrell, Jason	Administration	\$ 390.00
Felion, Jr Paul	Police Department	\$ 1,253.25
Floyd, Trayshawn	Public Works Department - Temporary	\$ 344.96
Flynn, II Daniel	Public Works Department	\$ 48,718.87
Fortune, Jeffrey	Fire Department	\$ 25.50
Fraley, Matthew	Fire Department	\$ 881.00
Fraser, Brian	Fire Department	\$ 669.00
Fritz, Jeffrey	Administration	\$ 1,125.00
Fuller, Chris	Fire Department	\$ 70.58
Garon, Peter	Administration	\$ 19,293.89
Garrow, Christine	Administration	\$ 400.00
Gebo, Christopher	Fire Department	\$ 612.00
Gebo, Zachary	Swimming Pool	\$ 1,059.63
Goff, Aimee	Fire Department	\$ 179.00
Goucher, Kyle	Fire Department	\$ 539.00
Greenslet, Patrick	Police Department	\$ 67,635.61
Haggett, Shannon	Administration	\$ 480.00
Harter, Jill	Police Department	\$ 54,019.42
Huestis, Emma	Swimming Pool	\$ 1,413.50
Jackman, Mason	Fire Department	\$ 101.50
Kelly, Jeremy	Fire Department	\$ 75.00
Kingsley, Jennifer	Swimming Pool	\$ 3,624.00
Koenig, Mark	Administration	\$ 775.00
LaFlam, Benjamin	Fire Department	\$ 539.00
LaPell, Jonathan	Public Works Department - Temporary	\$ 334.18
LaPierre, Christopher	Administration	\$ 75.00
Larrow, James	Public Works Department/Fire Department	\$ 74,681.40
LeBeau, Grace	Swimming Pool	\$ 2,425.50
Lipson, Marc	Fire Department	\$ 30.58
Lumbra, Cory	Fire Department	\$ 745.00
Lumbra, Reid	Fire Department	\$ 339.00
MacFarlane, Carrie	Administration	\$ 620.00
Marshall, Janea	Public Works Department - Temporary	\$ 344.96

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

Marshall, Renee	Public Works Department - Temporary	\$ 344.96
McDurfee, Peter	Fire Department	\$ 395.00
McKirryher, Christopher	Fire Department	\$ 243.00
Merkel, George	Police Department	\$ 78,859.68
Mullin, Jason	Administration	\$ 450.00
Muzzy, Jarret	Swimming Pool	\$ 1,666.50
O'Neill, Adam	Police Department	\$ 58,954.27
Ouellette, Jason	Police Department	\$ 64,588.46
Peabody, George	Administration	\$ 465.00
Perry, Renny	Administration	\$ 800.00
Poquette, William	Administration	\$ 200.00
Rakowski, Brent	Administration	\$ 465.00
Rapoport, Dylan	Swimming Pool	\$ 808.50
Rapoport, Steven	Administration	\$ 495.00
Rippner-Donovan, Sophie	Swimming Pool	\$ 1,986.00
Russell, Jennifer	Administration	\$ 75.00
Sausville, Ethan	Swimming Pool	\$ 813.00
Schondube, Walter	Public Works Department - Temporary	\$ 344.96
Sheehan, Ryan	Fire Department	\$ 83.00
Shields, Blair	Swimming Pool	\$ 2,843.76
Sickles, Steven	Fire Department	\$ 575.00
Simpson, Clement	Public Works Department - Temporary	\$ 344.96
Small, David	Administration	\$ 750.00
Stacey, Mark	Police Department	\$ 50,126.93
Stearns, Allyson	Swimming Pool	\$ 3,990.00
Stearns, Tucker	Swimming Pool	\$ 1,716.00
Steen, Emily	Swimming Pool	\$ 2,256.00
Stone, Jeffrey	Fire Department	\$ 1,513.00
Sullivan, Keegan	Fire Department	\$ 274.25
Taylor, Stephanie	Police Department	\$ 985.50
Tiraboschi, Cassidy	Police Department	\$ 33,210.07
Todd, Linda	Administration	\$ 107.80
Tracy, Carrie	Swimming Pool	\$ 2,172.00
Trejo, Jason	Public Works Department - Temporary	\$ 344.96
Turpin, Sheila	Fire Department	\$ 1,217.00
Vutech, Alexander	Swimming Pool	\$ 255.00
Wagner, Mary	Administration	\$ 107.80
Ward, Cody	Public Works Department - Temporary	\$ 344.96
Winslow, Michael	Administration	\$ 480.00
Wright, Melissa	Administration	\$ 41,039.55
		<b><u>\$ 1,146,360.96</u></b>

**STATEMENT OF TAXES LEVIED AND RAISED  
JULY 1, 2018 TO JUNE 30, 2019**

Real Estate	\$226,951,950 at 1%	\$	226,951.95
Homestead Values	\$124,463,850 at 1%	\$	124,638.50
Non-residential Values	\$102,488,100 at 1%	\$	102,488.10

**Taxes Levied**

City Tax	\$2,259,152.50 at \$ 0.8385	\$	1,894,280.40
School Tax/Homestead Ed	\$1,240,638.50 at \$ 1.6187	\$	2,008,221.56
School Tax/Non-residential Ed	\$1,001,126.66 at \$ 1.5518	\$	1,553,548.41
Late HS-122 Penalty		\$	2,097.31
		\$	<u>5,458,147.68</u>

**Taxes Raised**

Property Taxes Collected by June 30, 2019	\$	5,434,141.27
Held by Delinquent Collector July 1, 2019	\$	<u>24,006.41</u>
	\$	5,458,147.68

**ABSTRACT OF THE 2018 GRAND LIST**

<u>Category</u>	<u>Entries</u>	<u>Assessed Value</u>
Residential I	738	\$ 153,639,350.00
Residential II	3	\$ 1,284,200.00
Mobile Homes - Unlanded	73	\$ 2,608,900.00
Mobile Homes - Landed	8	\$ 1,017,300.00
Commercial	72	\$ 26,581,350.00
Commercial Apts	15	\$ 7,601,000.00
Industrial Plants	5	\$ 8,787,600.00
Utilities - Electric	2	\$ 15,875,911.00
Utilities - Other	1	\$ 2,325,039.00
Miscellaneous	<u>40</u>	\$ 7,231,300.00
Sub Total	957	\$ 226,951,950.00
Cable - Education Tax Only	1	\$ 235,711.00
		<b>\$ 227,187,661.00</b>
Cable Exemption	1	\$ (235,711.00)
Veterans' Exemptions	10	\$ (400,000.00)
Grandfathered Exemption	1	\$ (250,000.00)
Voter Approved Exemption	1	\$ (197,100.00)
Current Use Exemptions	2	\$ (189,600.00)
<b>Total Municipal Grand List</b>		<b>\$ 225,915,250.00</b>



**DELINQUENT PROPERTY TAXES**  
**June 30, 2019**

**2014**

Goodspeed, Linda	\$ 515.66	Confidential
Sinclair, Michael	\$ 819.87	Confidential

**2015**

Goodspeed, Linda	\$ 703.40	Confidential
Poro, Vincent	\$ 341.96	Confidential
Sinclair, Michael	\$ 1,133.88	Confidential

**2016**

Goodspeed, Linda	\$ 745.08	Confidential
Poro, Vincent	\$ 353.20	Confidential
Sinclair, Michael	\$ 1,162.24	Confidential
Vorsteveld, Wendy	\$ 1,455.62	Confidential **

**2017**

LaFountain, Linda	\$ 758.04	Confidential
Martell, Martin and Kathaleen	\$ 680.04	Confidential
Norton, Julie Ann	\$ 140.69	Confidential
Poro, Vincent	\$ 362.92	Confidential
Sinclair, Michael	\$ 1,194.16	Confidential
Vorsteveld, Wendy	\$ 3,147.00	Confidential

**2018**

Ambrose, Richard and Heidi	\$ 1,364.15	Confidential *
Arel, Abby Barratt	\$ 4,479.40	Confidential
Ask, Joseph and Kerry	\$ 422.63	Confidential *
Charbonneau, Tina	\$ 4,689.76	Confidential *
Cole, John	\$ 24.20	Confidential *
Danyow, Tricia	\$ 155.27	Confidential *
Flanagan, June	\$ 47.00	Confidential *
Flynn, Timothy and Erica	\$ 901.12	Confidential
Kandzior, Jaime	\$ 408.72	Confidential
LaFountain, Linda	\$ 764.16	Confidential **
Lalumiere, Laura	\$ 261.73	Confidential *
Leachman, Bruce, Joann and Brent	\$ 1,694.72	\$ 1,694.72 **
Martell, Martin and Kathaleen	\$ 685.56	Confidential
Micawber LLC	\$ 4,540.95	\$ 4,540.95 *
Monty, Sr, Peter	\$ 532.79	Confidential *
Myrick, Kenneth and Myrick, Betsy	\$ 6.56	Confidential *
Norton, Julie Ann	\$ 577.44	Confidential
Ouellette, Randall and Marcia	\$ 81.80	Confidential *

Peryea, Billie-Jo	\$ 883.24	Confidential	**
Porro, Vincent	\$ 370.48	Confidential	
Quesnel, Joan	\$ 1,320.39	Confidential	*
Rivait, Susan	\$ 31.89	Confidential	*
Safari, Jacob and Fenimore, Carol	\$ 4,745.68	Confidential	
Sinclair, Michael	\$ 1,219.04	Confidential	
Swenson, Rustan	\$ 2,782.42	\$ 2,782.42	**
Taylor, Gary and Francine	\$ 2,192.88	Confidential	*
Vermont Allsun Solar VT LLC	\$ 1.54	\$ 1.54	*
Vorsteveld, Wendy	\$ 3,205.04	Confidential	
Walsh, William and Burk, Susan	\$ 2,714.02	Confidential	*

**Delinquent Property Taxes - June 30, 2019**      \$ 54,618.34

\* Paid in full since June 30, 2019

\*\* Paid in part since June 30, 2019

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

**DELINQUENT SEWER ASSESSMENTS****June 30, 2019**

Ambrose, Richard and Heidi Ambrose	\$	1,355.32	
Angier, Justin and Brigitte Husk	\$	286.71	*
Arel, Abby Barratt	\$	482.30	
Badger, III, John W	\$	1.09	*
Badore, Chad and Torri	\$	116.60	*
Barrows, Wayne and Diane	\$	1,514.09	
Bassett, Justin and Heidi Rumble	\$	3,078.54	
Becher, Jeffrey and Jamie	\$	10.60	*
Benedict, Paul and Nancy Whalon	\$	3,287.82	
Bodette, Kelly	\$	233.20	*
Bodington, Stacie	\$	1,436.99	
Botala, Scott Sr and Jacqueline	\$	442.81	
Boyce, Kevin	\$	241.42	*
Brinkman, Lori	\$	1.06	*
Brownell, Jonathon and Cheryl	\$	482.30	
Bryant, Stephen and Jamie	\$	126.54	*
Bunde, H Ruth and Bunde, Neal	\$	367.39	
Castine, Richard and Dawn	\$	655.39	
Catchapaw, Jr., Richard and Kimberly	\$	260.81	
Charboneau, Tina	\$	116.60	*
Clark, Stephen	\$	9.64	*
Coburn, John and Rebecca	\$	8.97	*
Cook, Timothy	\$	116.60	*
Cousino, Guy and Pamela	\$	116.60	*
Crowningshield, Amy	\$	515.57	
Deyette, Robert and Francine	\$	9.54	*
Donovan, Darren	\$	59.84	*
Flynn, Arlen and Ashlie	\$	247.58	*
Gebo, Angela	\$	609.50	
Grevin, Dora	\$	116.60	
Guinness, Amanda and Lisa	\$	116.60	
Hawkins, Kenneth and Rachel	\$	2,690.25	
Herrington, Bill and Cheryl	\$	609.50	
Huizenga, Ian and Gorda	\$	1,511.89	
Jewell, Howard and Laurel	\$	2,641.63	
LaFlam, Benjiman	\$	1.08	

Maple, Zachariah	\$	9.64	
Marshall, Tina and Christopher Marshall	\$	86.80	
Micawber, LLC	\$	3,371.67	*
Moore, Stephen	\$	99.42	*
Morse, Wendell and Judith	\$	757.94	
MTGLQ Investors LP	\$	1,979.21	*
Myrick, Kenneth and Myrick, Betsy	\$	9.60	*
Nimblett, Renee	\$	9.63	*
Northrop, William	\$	116.60	*
O'Brien, Jeffrey and Nickie	\$	0.06	*
Ouellette, Marcia and Randall	\$	9.64	*
Oxley, Alyssa	\$	366.78	
Piper, Nicholas and Koreen	\$	534.59	
Price, Elizabeth	\$	9.54	*
Racine, Kevin and Racine, Aleta	\$	3,592.41	*
Reck, Christopher and Sandra	\$	184.55	*
Richardson, Douglas	\$	235.32	*
Ringer, Jr, Patrick	\$	128.71	
Rivait, Susan	\$	482.30	*
Safari, Jacob and Fenimore, Carol	\$	482.30	
Salch, Jean Marie	\$	2,078.37	
St. Cyr, Rose, Life Estate and Chester and Laurie S	\$	1,917.68	
Steen, Karl and Leah Hammond	\$	1,226.34	*
Swenson, Rustan	\$	539.73	
Taylor, Bruce	\$	117.69	*
Taylor, Gary and Francine	\$	873.44	
Tucker, Darrell and Vicky	\$	3,610.22	
US Bank National Association	\$	94.01	*
Vandeweert, Pamela	\$	504.48	
Vorsteveld, Wendy	\$	1,879.52	
Webster, Tracy and Gorton, Whitney	\$	4.65	*
Weller Trustee, Anne	\$	116.60	*
Willwerth, Patrick	\$	116.60	*
Workman, Andrew and Becky	\$	716.00	
Wyman, Matthew and Jennifer	\$	997.28	
<b>Total</b>	<b>\$</b>	<b>51,138.29</b>	

**\* Paid in full since June 30, 2019**

**Amount owed includes penalty and accrued interest.**

CITY OF VERGENNES, VERMONT  
AUDIT REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2019

TABLE OF CONTENTS

		<u>Page #</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>		1 - 3
<b>FUND FINANCIAL STATEMENTS</b>		
Balance Sheet – Governmental Funds	Exhibit A	4
Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit) - Governmental Funds	Exhibit B	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Compared to Budget - General Fund	Exhibit C	6
<b>NOTES TO FINANCIAL STATEMENTS</b>		7 - 18
<b>SUPPLEMENTARY SCHEDULES</b>		
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Compared to Budget – General Fund	Schedule 1	19 - 23
Combining Balance Sheet – Other Governmental Funds	Schedule 2	24 - 26
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Other Governmental Funds	Schedule 3	27 – 29
<b>INTERNAL CONTROL AND COMPLIANCE REPORT</b>		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		30 - 31

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Vergennes  
Vergennes, Vermont

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Vergennes, Vermont as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise a portion of the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Basis for Adverse Opinion on Financial Statements as a Whole**

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

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

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

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

## **Adverse Opinion**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Financial Statements as a Whole" paragraphs, the financial statements referred to above do not present fairly the financial position of the City of Vergennes, Vermont as of June 30, 2019, or the changes in financial position or the budget comparison thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other-Matters**

### *Required Supplementary Information*

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

### *Other Information*


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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2020 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,

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

January 3, 2020



CITY OF VERGENNES, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2019

EXHIBIT A

	Major Funds								
	General Fund	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Fire Fund	Water Tower Fund	Other Governmental Funds	Total Governmental Funds
ASSETS									
Cash and investments	\$125,533	\$ 0	\$401,880	\$ 30,100	\$303,468	\$ 0	\$335,781	\$ 622,515	\$ 1,819,277
Receivables									
Property taxes	65,845	0	0	0	0	0	0	0	65,845
Grant receivable	46,988	0	0	0	0	0	0	0	46,988
Sewer	0	69,692	0	0	0	0	0	0	69,692
Other	64,288	0	0	0	0	0	0	0	64,288
Prepaid expenses	56,296	0	0	0	0	0	0	0	56,296
Due from other funds	0	0	0	82,601	0	20,066	0	27,053	129,720
Community development loans, net	0	0	0	765,662	0	0	0	0	765,662
Total assets	<u>\$358,950</u>	<u>\$69,692</u>	<u>\$401,880</u>	<u>\$ 878,363</u>	<u>\$303,468</u>	<u>\$20,066</u>	<u>\$335,781</u>	<u>\$ 649,568</u>	<u>\$ 3,017,768</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ 61,846	\$85,800	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 24,486	\$ 202,132
Accrued payroll	26,616	0	0	0	0	0	0	0	26,616
Unearned revenue	11,220	3,632	0	0	0	0	0	19,488	34,340
Due to other funds	103,963	10,765	0	0	0	0	8,764	6,228	129,720
Total liabilities	<u>203,645</u>	<u>100,197</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>8,764</u>	<u>50,202</u>	<u>392,808</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue, property taxes	48,000	0	0	0	0	0	0	0	48,000
Unavailable revenue, charges for service	0	33,900	0	0	0	0	0	0	33,900
Unavailable revenue, loans	0	0	0	765,662	0	0	0	0	765,662
Total deferred inflows of resources	<u>48,000</u>	<u>33,900</u>	<u>0</u>	<u>765,662</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>847,562</u>
FUND BALANCES (DEFICIT)									
Reserved for fiscal year 2020	50,000	0	0	0	0	0	0	0	50,000
Reserved for Special Revenue Funds	0	(64,405)	401,880	82,701	0	20,066	327,017	254,683	1,021,942
Reserved for Permanent Fund	0	0	0	0	303,468	0	0	0	303,468
Reserved for Capital Project Funds	0	0	0	0	0	0	0	344,683	344,683
Reserved for capital purchase	30,000	0	0	0	0	0	0	0	30,000
Unreserved	27,305	0	0	0	0	0	0	0	27,305
Total fund balances (deficit)	<u>107,305</u>	<u>(64,405)</u>	<u>401,880</u>	<u>82,701</u>	<u>303,468</u>	<u>20,066</u>	<u>327,017</u>	<u>599,366</u>	<u>1,777,398</u>
Total liabilities, deferred inflows of resources, and fund balances (deficit)	<u>\$358,950</u>	<u>\$69,692</u>	<u>\$401,880</u>	<u>\$ 878,363</u>	<u>\$303,468</u>	<u>\$20,066</u>	<u>\$335,781</u>	<u>\$ 649,568</u>	<u>\$ 3,017,768</u>

See Notes to Financial Statements.

CITY OF VERGENNES, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICIT)  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Major Funds								Total Governmental Funds
	General	Sewer Fund	Watershed Fund	Community Development Fund	Ray E. Davison Fund	Fire Fund	Water Tower Fund	Other Governmental Funds	
<b>REVENUES</b>									
Property taxes	\$1,886,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$1,886,028
Licenses, fees and permits	11,228	0	0	0	0	0	0	63,703	74,931
Intergovernmental	350,033	0	0	0	0	0	111,860	13,245	475,138
Charges for services	21,102	696,286	0	0	0	113,488	0	22,145	853,021
Fines and forfeits	50,380	8,629	0	0	0	0	0	0	59,009
Investment income	51,706	0	32,594	0	36,030	0	0	2,054	122,384
Miscellaneous	4,545	0	0	35,520	0	19,677	1,438	0	61,180
Total revenues	<u>2,375,022</u>	<u>704,915</u>	<u>32,594</u>	<u>35,520</u>	<u>36,030</u>	<u>133,165</u>	<u>113,298</u>	<u>101,147</u>	<u>3,531,691</u>
<b>EXPENDITURES</b>									
Current Expenditures									
General government	584,087	0	0	0	0	0	15,446	0	599,533
Public safety	828,163	0	0	0	0	114,913	0	0	943,076
Public works	624,259	0	0	0	0	0	0	0	624,259
Culture and recreation	0	0	0	0	0	0	0	69,214	69,214
Community services	50,486	0	0	55,000	0	0	0	0	105,486
Wastewater	0	367,525	0	0	0	0	0	5,004	372,529
Recycling	0	0	0	0	0	0	0	47,045	47,045
Debt Service									
Principal	16,000	123,403	0	0	0	40,000	72,500	0	251,903
Interest	39,379	0	0	0	0	22,576	0	0	61,955
Capital outlay	258,164	85,800	0	0	0	562,501	65,543	0	972,008
Total expenditures	<u>2,400,538</u>	<u>576,728</u>	<u>0</u>	<u>55,000</u>	<u>0</u>	<u>739,990</u>	<u>153,489</u>	<u>121,263</u>	<u>4,047,008</u>
EXCESS REVENUES (EXPENDITURES)	<u>(25,516)</u>	<u>128,187</u>	<u>32,594</u>	<u>(19,480)</u>	<u>36,030</u>	<u>(606,825)</u>	<u>(40,191)</u>	<u>(20,116)</u>	<u>(515,317)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	100,000	0	0	0	0	65,162	0	111,555	276,717
Transfers (out)	(90,717)	(180,000)	(6,000)	0	0	0	0	0	(276,717)
Sale of equipment	0	0	0	0	0	20,000	0	0	20,000
Bond proceeds	0	0	0	0	0	500,000	0	0	500,000
Total other financing sources (uses)	<u>9,283</u>	<u>(180,000)</u>	<u>(6,000)</u>	<u>0</u>	<u>0</u>	<u>585,162</u>	<u>0</u>	<u>111,555</u>	<u>520,000</u>
NET CHANGE IN FUND BALANCES (DEFICIT)	<u>(16,233)</u>	<u>(51,813)</u>	<u>26,594</u>	<u>(19,480)</u>	<u>36,030</u>	<u>(21,663)</u>	<u>(40,191)</u>	<u>91,439</u>	<u>4,683</u>
FUND BALANCES (DEFICIT) - JULY 1, 2018 (Restated)	<u>123,538</u>	<u>(12,592)</u>	<u>375,286</u>	<u>102,181</u>	<u>267,438</u>	<u>41,729</u>	<u>367,208</u>	<u>507,927</u>	<u>1,772,715</u>
FUND BALANCES (DEFICIT) - JUNE 30, 2019	<u>\$ 107,305</u>	<u>\$(64,405)</u>	<u>\$ 401,880</u>	<u>\$ 82,701</u>	<u>\$303,468</u>	<u>\$ 20,066</u>	<u>\$327,017</u>	<u>\$ 599,366</u>	<u>\$1,777,398</u>

CITY OF VERGENNES, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

EXHIBIT C

	Original and final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 1,904,293	\$ 1,886,028	\$ (18,265)
Licenses and permits	12,185	11,228	(957)
Intergovernmental	162,365	350,033	187,668
Charges for services	19,000	21,102	2,102
Fines and forfeits	60,000	50,380	(9,620)
Investment income	18,000	51,706	33,706
Miscellaneous	3,512	4,545	1,033
Total revenues	<u>2,179,355</u>	<u>2,375,022</u>	<u>195,667</u>
EXPENDITURES			
Current Expenditures			
General government	550,624	584,087	(33,463)
Public safety grants	0	69,520	(69,520)
Public safety	776,280	758,643	17,637
Public works	632,090	624,259	7,831
Community services	60,939	50,486	10,453
Debt service			
Principal	16,000	16,000	0
Interest	40,160	39,379	781
Capital outlay	180,000	258,164	(78,164)
Total expenditures	<u>2,256,093</u>	<u>2,400,538</u>	<u>(144,445)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(76,738)</u>	<u>(25,516)</u>	<u>51,222</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	100,000	0
Transfers (out)	(113,662)	(90,717)	22,945
Total other financing sources (uses)	<u>(13,662)</u>	<u>9,283</u>	<u>22,945</u>
NET CHANGE IN FUND BALANCE	<u>\$ (90,400)</u>	<u>(16,233)</u>	<u>\$ 74,167</u>
FUND BALANCE - JULY 1, 2018		<u>123,538</u>	
FUND BALANCE - JUNE 30, 2019		<u>\$ 107,305</u>	

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

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

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

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

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

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

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

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

*Reporting Entity*

The City's basic financial statements include the accounts of all City operations. The criteria for including organizations as component units within the City's reporting entity are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards and GASB Statement No. 14.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

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

*Basic Financial Statements – Fund Financial Statements*

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

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

The City reports on the following major governmental funds:

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

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

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

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

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

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

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

*Unavailable Revenue*

Unavailable revenue consists of the following:

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

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

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

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

*Basis of Accounting*

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

Modified Accrual

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

*Deferred Inflows of Resources*

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

*Budgetary Accounting*

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

*Use of Estimates*

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

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

*Interfund Activities*

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

*Property Taxes*

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

*Compensated Absences*

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

**NOTE 2 - DEPOSITS AND INVESTMENTS**

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

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

FDIC - Insured	\$ 321,006
Uninsured - Collateralized	<u>133,084</u>
Total bank balance at June 30, 2019	<u><u>\$ 454,090</u></u>

*Investments*

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

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

CITY OF VERGENNES, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

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

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

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

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

Investments at June 30, 2019 are as follows:

Investments - Level I	Maturities	Fair Value
Certificate of Deposits	06/17/2026-10/27/2036	\$ 716,676
Municipal Bonds	3/1/2029-4/1/2046	675,895
Cash		112,298
Subtotal Level I		1,504,869
Investments - Level II	Maturities	Fair Value
FNMA	10/1/2041	267
Total Investments		\$ 1,505,136

**NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES**

The City has combined some of the cash resources of its governmental funds for accounting and reporting purposes. That portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2019 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 0	\$ 103,963
Special Revenue Funds -		
Sewer Fund	0	10,765
Community Development Fund	82,601	0
Other Special Revenue Funds	47,119	14,992
Total special revenue funds	129,720	25,757
Total	\$ 129,720	\$ 129,720



CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

**NOTE 4 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2019 are as follows:

		Transfers From			
		General	Sewer	Watershed	Totals
Transfer to	General	\$ 0	\$ 100,000	\$ 0	\$ 100,000
	Fire Fund	65,162	0	0	65,162
	Other Governmental Funds	25,555	80,000	6,000	111,555
	Totals	<u>\$ 90,717</u>	<u>\$ 180,000</u>	<u>\$ 6,000</u>	<u>\$ 276,717</u>

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

**NOTE 5 - NOTE RECEIVABLES**

Note receivable at June 30, 2019 consists of the following:

*Community Development Fund Note Receivables:*

Promissory note made to Armory Lane Housing Limited Partnership. The note is a non-interest bearing loan deferring all payments to November 21, 2052.	\$ 660,000
Promissory note made to Lincoln Geronimo, LLC. The note is an interest bearing loan of 4% due the nineteenth of each month commencing November 19, 2016 with the final payment due October 19, 2026.	80,662
Promissory note made to Barnum Distribution, LLC. The note is an interest bearing loan of 4% due the twenty seventh of each month commencing July 27, 2019 with the final payment due June 27, 2024.	<u>25,000</u>
Total notes receivable	<u>\$ 765,662</u>

**NOTE 6 – UNAVAILABLE REVENUE**

Unavailable revenue in the General Fund consists of \$48,000 of delinquent taxes, interest, and penalty that were not collected within sixty (60) days after year end as these would not be available to liquidate current liabilities. Unavailable revenue in the Community Development Fund consists of \$765,662 of loans receivable.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

**NOTE 7 – LONG-TERM LIABILITIES**

Long-term liabilities at June 30, 2019 consist of the following:

Vermont Municipal Bond Bank, interest at 0%, maturing November 1, 2022, principal payments of \$123,403 due annually beginning November 1, 2003.	\$ 493,612
Vermont Municipal Bond Bank, interest ranging 1.033% - 3.086%, maturing November 15, 2025, interest due December 15 and June 15, principal payments of \$40,000 due annually beginning December 2016.	280,000
Vermont Municipal Bond Bank, interest ranging 1.965% - 3.435%, maturing November 15, 2038, interest due May 15 and November 15, principal payments of \$25,000 due annually beginning December 2019.	500,000
State of Vermont Treasurer, interest of 2%, five annual principal payments of \$10,000 due December 31, 2019, secured by Ram truck.	10,000
Community Bank, interest at 3.443%, maturing September 1, 2033, interest due March 1 and September 1, principal payments of \$72,500 for twenty years due September 1.	1,087,500
State of Vermont Treasurer, interest at 2%, five annual principal payments of \$6,000, due December 2020. Secured by Kubota tractor.	12,000
Total bonds and notes payable	2,383,112
Compensated absences	117,832
Total long-term liabilities	<u>\$ 2,500,944</u>

Interest paid on long-term liabilities for the year ended June 30, 2019 was \$61,955.

Maturities for long-term debt are as follows:

	Principal	Interest	Totals
2020	\$ 276,903	\$ 58,277	\$ 335,180
2021	266,903	53,827	320,730
2022	260,903	49,546	310,449
2023	260,903	45,271	306,174
2024	137,500	41,042	178,542
2025-2029	567,500	145,028	712,528
2030-2034	487,500	62,052	549,552
Thereafter	125,000	10,587	135,587
Totals	<u>\$ 2,383,112</u>	<u>\$ 465,630</u>	<u>\$ 2,848,742</u>

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

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

	Balance June 30, 2018	Additions	Payments	Balance June 30, 2019	Due in One Year
Bonds and notes payable:					
Bonds payable	\$ 937,015	\$ 500,000	\$ (163,403)	\$ 1,273,612	\$ 188,403
Bond payable - Community Bank	1,160,000	0	(72,500)	1,087,500	72,500
Notes payable - State of Vermont	38,000	0	(16,000)	22,000	16,000
Total bond and notes payable	2,135,015	500,000	(251,903)	2,383,112	276,903
Other liabilities:					
Accrued compensated absences	73,785	78,386	(34,339)	117,832	0
Total long-term liabilities	<u>\$ 2,208,800</u>	<u>\$ 578,386</u>	<u>\$ (286,242)</u>	<u>\$ 2,500,944</u>	<u>\$ 276,903</u>

**NOTE 8 - BUDGETED DEFICIT**

The City elected to budget expenditures in excess of revenues by \$90,400 in the General Fund in order to reduce the carryover fund balance. This is reflected as a budgeted deficiency of revenues over expenditures in Exhibit C.

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

For the year ended June 30, 2019, expenditures exceeded appropriations in the General Fund by \$144,445. The excess expenditures were funded by use of excess revenues from grant-related revenues.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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

Fund balances are reserved as follows:

<b>General Fund</b>		
Reserved for fiscal year 2020 expenditures	\$	50,000
Reserved for capital purchase		30,000
<b>Sewer Fund</b>		(64,405)
<b>Watershed Fund</b>		401,880
<b>Community Development Fund</b>		82,701
<b>Ray E. Davison Capital Equipment Fund</b>		303,468
<b>Fire Fund</b>		20,066
<b>Water Tower Fund</b>		327,017
<b>Other Governmental Funds</b>		
<i>Special Revenue Funds</i>		
Pumphouse restoration fund	362	
Swimming pool fund	7,565	
Co-op agreement fund	10,537	
Lister education fund	3,085	
Reappraisal fund	89,454	
Land records restoration fees fund	30,845	
Land records computerization fund	57,362	
Vergennes recreation events fund	11,124	
Donnelly fund	27,261	
Vergennes burying ground fund	6,809	
Junior Fishing Derby fund	2,856	
Otter Creek basin fund	7,423	
Total special revenue funds		254,683
<i>Capital Project Funds</i>		
West Main/Route 22A fund	62,527	
Biosolids fund	195,801	
Sewer line replacement fund	49,364	
Sewer capital improvement fund	36,991	
Total capital project funds		344,683
Total reserved fund balances	\$	<u>1,750,093</u>

Ray E. Davison Capital Equipment Fund balance at June 30, 2019 was \$303,468. The investment in this fund consists mostly of municipal bonds that were purchased at a premium. The balance is above the original amount distributed to the City which was \$198,470. There are \$104,998 funds available to be spent at June 30, 2019.

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

**NOTE 11 – PROPERTY TAXES**

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

The tax rate for fiscal year 2019 was:

	<u>Residential</u>	<u>Non-Residential</u>
General Fund	\$ 0.8385	\$ 0.8385
Education	1.6187	1.5518
Total	<u>\$ 2.4572</u>	<u>\$ 2.3903</u>

**NOTE 12 - RETIREMENT BENEFIT PLAN**

*Vermont Municipal Employees' Retirement System*

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

The City participates in the Group B level of contributions and benefits of the System. Under Group B, the employee contributions are 5.000% of gross pay and employer contributions are 5.625% of gross pay. Of the City's total payroll of \$1,100,427, \$981,133 was covered under the Vermont Municipal Employees' Retirement System.

The City pays both the employer and the employee contributions. Total contributions made to the System for the year ended June 30, 2019 were \$104,245, for the year ended June 30, 2018 were \$98,411 and for the year ended June 30, 2017 were \$89,300.

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

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

**NOTE 13 - COMMITMENTS AND CONTINGENT LIABILITIES**

*Grants*

The City participates in federally and state assisted grant programs which are subject to audit by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2019 have not yet been completed. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

*Cooperative Agreement*

The City and Green Mountain Power (GMP) entered into a Co-operative Agreement dated July 3, 2002. GMP has agreed to make certain funds available to the City in exchange for the City undertaking and being responsible for the design, development and construction of certain recreational enhancements required by the Federal Energy Regulatory Commission (FERC). The City will use GMP funds as a local match to obtain other grant funding. As of June 30, 2019, GMP had deposited \$158,000 and the balance of the account was \$40,836 as shown in the Co-operative Agreement Fund.

**NOTE 14 - RISK MANAGEMENT**

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

**NOTE 15 - LEASE AGREEMENT**

The City has two office equipment leases. The lease expense for 2019 was approximately \$5,150. The remaining lease payments are approximately as follows:

FY20	\$	3,600
FY21		4,175
FY22		1,700
FY23		1,700
FY24		1,700
FY25		425
Total	\$	<u>13,300</u>

CITY OF VERGENNES, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

**NOTE 16 – BUDGETARY COMPARISON SCHEDULES**

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

**NOTE 17 – DEFICIT FUND BALANCES**

As of June 30, 2019, the Sewer Fund had a fund deficit balance of \$64,405. This fund deficit is due to sewer project services charged to the City in the amount of \$85,800 before loan funds were received for the related projects. These funds were received in October 2019 as discussed in Note 19.

**NOTE 18 – RESTATED FUND BALANCE**

The June 30, 2018 fund balance in the Sewer fund of \$32,208 has been restated by (\$44,800) to (\$12,592) to properly record unavailable revenue due to not collecting receivables within six months.

**NOTE 19 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 3, 2020, the date which the financial statements were available for issue.

On July 11, 2019, the City purchased a new plow truck in the amount of \$158,459; of that amount \$128,459 was financed by the Kansas State Bank. The loan is for four years paid annually and the interest rate is 3.32%. The down payment of \$30,000 is shown as reserved fund balance in the General Fund as of June 30, 2019.

On October 9, 2019 the City borrowed \$151,616 from the Vermont Municipal Bond Bank for the evaluation and report for the wastewater treatment facility, collection system, including the Macdonough Drive Pump Station, as well as the development of a CSO Long Term Control Plan. This is a non-interest bearing loan.

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes			
Property taxes	\$1,889,293	\$1,870,353	\$ (18,940)
Delinquent interest	15,000	15,675	675
Total property taxes	1,904,293	1,886,028	(18,265)
Licenses and Permits			
Liquor licenses	1,710	1,570	(140)
Dog licenses	2,200	2,288	88
Other permits	2,275	2,386	111
Zoning	6,000	4,984	(1,016)
Total licenses and permits	12,185	11,228	(957)
Intergovernmental			
Highway state aid	59,500	59,486	(14)
Payment in lieu of taxes	96,365	102,790	6,425
Education tax service fee	6,500	6,536	36
Police grants	0	70,600	70,600
Forfeiture	0	13,018	13,018
Municipal Roads Grant	0	3,700	3,700
Vtrans Flashing Beacons	0	28,881	28,881
Park Street Grant	0	17,811	17,811
VTrans Bike & Ped	0	39,026	39,026
Other miscellaneous	0	8,185	8,185
Total intergovernmental	162,365	350,033	187,668
Charges for Services			
Clerk's fees	19,000	21,102	2,102
Fines and Forfeitures			
Traffic fines - local	60,000	50,380	(9,620)
Miscellaneous Income			
Interest	18,000	51,706	33,706
Act 60 listers	1,000	998	(2)
Current use hold harmless	1,512	1,545	33
Other miscellaneous income	1,000	2,002	1,002
Total miscellaneous income	21,512	56,251	34,739
Total revenues	2,179,355	2,375,022	195,667



CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Current Expenditures			
General Government			
Assessments and Taxes			
ACEDC	3,000	3,000	0
Firefighters wages	6,000	6,336	(336)
County tax	8,981	8,981	0
Regional planning	2,952	2,952	0
Unemployment	100	4,956	(4,856)
VLCT dues	4,015	6,363	(2,348)
Vergennes Partnership	7,500	7,500	0
Total assessments and taxes	<u>32,548</u>	<u>40,088</u>	<u>(7,540)</u>
City administration			
Salaries	232,515	239,773	(7,258)
Mayor/Aldermen stipends	6,400	6,150	250
Lister's stipend	600	3,525	(2,925)
Auditor's stipend	225	150	75
Crime coverage	1,600	1,456	144
Annual report	500	560	(60)
Employee benefits	92,350	99,105	(6,755)
Insurance	20,200	17,779	2,421
Expenses/training/dues	3,300	3,068	232
Telephone	3,000	2,941	59
Website	500	200	300
Heat	3,250	3,419	(169)
Electricity	3,200	4,426	(1,226)
Mileage	300	283	17
Building maintenance	5,000	3,586	1,414
Supplies/maintenance	10,000	13,038	(3,038)
Attorney fees	12,000	7,474	4,526
Advertising	1,000	1,320	(320)
Audit fee	13,500	15,050	(1,550)
Information technology	32,500	33,933	(1,433)
Custodial	6,000	4,509	1,491
Miscellaneous	8,200	24,095	(15,895)
Total City administration	<u>456,140</u>	<u>485,840</u>	<u>(29,700)</u>

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous Appropriations			
Bixby Memorial Free Library	51,936	51,936	0
Parks and recreation	10,000	6,223	3,777
Total miscellaneous appropriations	61,936	58,159	3,777
Total general government	550,624	584,087	(33,463)
Public Safety grants			
Police grant expenditures	0	69,520	(69,520)
Total public safety grants	0	69,520	(69,520)
Public Safety			
Salaries	411,080	402,198	8,882
Employee benefits	240,600	243,471	(2,871)
Insurance	29,200	23,802	5,398
Training/dues	2,500	2,739	(239)
Uniforms	7,000	8,937	(1,937)
Office supplies/equipment	5,000	6,155	(1,155)
Telephone	7,500	6,324	1,176
Operation/gasoline	17,500	12,462	5,038
Information technology	20,000	17,635	2,365
Vehicle maintenance	7,500	10,887	(3,387)
Vehicle insurance	5,000	3,705	1,295
Building maintenance	10,500	8,703	1,797
Utilities	10,900	11,001	(101)
Miscellaneous	2,000	624	1,376
Total public safety	776,280	758,643	17,637
Public Works			
Salaries	247,000	251,810	(4,810)
Employee benefits	145,800	142,123	3,677
Insurance	3,500	3,343	157
Training/dues	1,500	670	830
Uniforms	2,000	1,390	610
Telephone	950	956	(6)

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Trash receptacles	4,250	5,377	(1,127)
Heat	1,500	2,800	(1,300)
Electricity	4,250	4,674	(424)
Gas and oil	15,000	13,258	1,742
Vehicle insurance	5,000	5,267	(267)
Information technology	1,200	1,297	(97)
Maintenance/repair	11,000	7,138	3,862
Equipment maintenance	10,000	19,673	(9,673)
Signs	5,000	1,279	3,721
Parking lines	5,000	2,298	2,702
Traffic and street lights	27,500	27,094	406
Shop supplies/equipment	7,500	6,786	714
Storm system/culverts/ditches	50,640	23,642	26,998
Highway improvements	0	8,518	(8,518)
Sidewalks and curbs	15,000	17,433	(2,433)
Park maintenance	10,000	7,016	2,984
Winter maintenance	50,000	62,544	(12,544)
Winter equipment rental	2,500	3,220	(720)
Miscellaneous	6,000	4,653	1,347
Total public works	<u>632,090</u>	<u>624,259</u>	<u>7,831</u>
Community Services			
ACHH&H	3,290	3,290	0
Elderly Services	2,000	2,000	0
Addison County Parent/Child Center	3,074	3,074	0
HOPE	2,000	2,000	0
Hospice Volunteer Services	2,000	2,000	0
John Graham Emergency Shelter	1,725	1,725	0
Boys and Girls Club	2,000	2,000	0
Counseling Service of Addison County	2,500	2,500	0
Retired Senior Volunteer Program	950	950	0
Vergennes Area Senior Center	1,500	1,500	0
WomenSafe	4,000	4,000	0
Champlain Valley Agency	2,500	2,500	0
Vermont Adult Learning	890	890	0
Addison County Transit Resources	8,160	8,160	0
Addison County Humane Society	2,000	2,000	0
Addison County Reader	600	600	0
Open Door Clinic	1,000	1,000	0
Addison County Court Diversion	850	850	0
Otter Creek Child Care	1,000	1,000	0
Vergennes Area Rescue Squad	18,900	8,447	10,453
Total community services	<u>60,939</u>	<u>50,486</u>	<u>10,453</u>

CITY OF VERGENNES, VERMONT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2019

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Debt Service			
Principal	16,000	16,000	0
Interest	40,160	39,379	781
Total debt service	<u>56,160</u>	<u>55,379</u>	<u>781</u>
Capital Outlay			
Police cruiser	50,000	49,671	329
Highway improvements	100,000	124,203	(24,203)
Public works projects	30,000	84,290	(54,290)
Total capital outlay	<u>180,000</u>	<u>258,164</u>	<u>(78,164)</u>
Total expenditures	<u>2,256,093</u>	<u>2,400,538</u>	<u>(144,445)</u>
EXCESS REVENUES (EXPENDITURES)	<u>(76,738)</u>	<u>(25,516)</u>	<u>51,222</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	100,000	0
Transfers (out)	(113,662)	(90,717)	22,945
Total other financing sources (uses)	<u>(13,662)</u>	<u>9,283</u>	<u>22,945</u>
NET CHANGE IN FUND BALANCE	<u>\$ (90,400)</u>	<u>(16,233)</u>	<u>\$ 74,167</u>
FUND BALANCE - JULY 1, 2018		<u>123,538</u>	
FUND BALANCE - JUNE 30, 2019		<u>\$ 107,305</u>	

CITY OF VERGENNES, VERMONT  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
JUNE 30, 2019

SCHEDULE 2

SPECIAL REVENUE FUNDS

	Recycling Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Listers Ed Fund	Reappraisal Fund
ASSETS						
Cash and investments	\$ 0	\$ 362	\$ 0	\$ 40,835	\$ 3,085	\$ 89,454
Due from other funds	0	0	27,053	0	0	0
Total assets	<u>\$ 0</u>	<u>\$ 362</u>	<u>\$ 27,053</u>	<u>\$ 40,835</u>	<u>\$ 3,085</u>	<u>\$ 89,454</u>
LIABILITIES						
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 24,486	\$ 0	\$ 0
Unearned revenue	0	0	19,488	0	0	0
Due to other funds	0	0	0	5,812	0	0
Total liabilities	<u>0</u>	<u>0</u>	<u>19,488</u>	<u>30,298</u>	<u>0</u>	<u>0</u>
FUND BALANCES						
Reserved	0	362	7,565	10,537	3,085	89,454
Total liabilities, deferred inflows and fund balances	<u>\$ 0</u>	<u>\$ 362</u>	<u>\$ 27,053</u>	<u>\$ 40,835</u>	<u>\$ 3,085</u>	<u>\$ 89,454</u>

CITY OF VERGENNES, VERMONT  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
JUNE 30, 2019

SCHEDULE 2

SPECIAL REVENUE FUNDS

	Restoration Fees Fund	Records Computer- ization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
	\$ 30,845	\$ 57,362	\$ 11,124	\$ 27,261	\$ 6,809	\$ 3,272	\$ 7,423
	0	0	0	0	0	0	0
	<u>\$ 30,845</u>	<u>\$ 57,362</u>	<u>\$ 11,124</u>	<u>\$ 27,261</u>	<u>\$ 6,809</u>	<u>\$ 3,272</u>	<u>\$ 7,423</u>
ASSETS							
Cash and investments							
Due from other funds							
Total assets							
LIABILITIES							
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Unearned revenue	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	416	0
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>416</u>	<u>0</u>
FUND BALANCES							
Reserved	30,845	57,362	11,124	27,261	6,809	2,856	7,423
Total liabilities, deferred inflows and fund balances	<u>\$ 30,845</u>	<u>\$ 57,362</u>	<u>\$ 11,124</u>	<u>\$ 27,261</u>	<u>\$ 6,809</u>	<u>\$ 3,272</u>	<u>\$ 7,423</u>

CITY OF VERGENNES, VERMONT  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
JUNE 30, 2019

SCHEDULE 2

CAPITAL PROJECTS FUNDS					Total Other Governmental Funds
	West Main/ Rte 22A Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund	
ASSETS					
Cash and investments	\$ 62,527	\$ 195,801	\$ 49,364	\$ 36,991	\$ 622,515
Due from other funds	0	0	0	0	27,053
Total assets	<u>\$ 62,527</u>	<u>\$ 195,801</u>	<u>\$ 49,364</u>	<u>\$ 36,991</u>	<u>\$ 649,568</u>
LIABILITIES					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,486
Unearned revenue	0	0	0	0	19,488
Due to other funds	0	0	0	0	6,228
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,202</u>
FUND BALANCES					
Reserved	62,527	195,801	49,364	36,991	599,366
Total liabilities, deferred inflows and fund balances	<u>\$ 62,527</u>	<u>\$ 195,801</u>	<u>\$ 49,364</u>	<u>\$ 36,991</u>	<u>\$ 649,568</u>

CITY OF VERGENNES, VERMONT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OTHER GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2019

SCHEDULE 3

SPECIAL REVENUE FUNDS

	Recycling Fund	Pumphouse Restoration Fund	Swimming Pool Fund	Co-op Agreement Fund	Listers Ed Fund	Reappraisal Fund	Restoration Fees Fund
REVENUES							
Investment income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0	5,483	0
Licenses, permits, fees, and miscellaneous	0	0	51,268	0	0	0	1,790
Contract revenue	22,145	0	0	0	0	0	0
Total revenues	<u>22,145</u>	<u>0</u>	<u>51,268</u>	<u>0</u>	<u>0</u>	<u>5,483</u>	<u>1,790</u>
EXPENDITURES							
Culture and recreation	0	0	61,529	0	0	0	0
Wastewater	0	0	0	0	0	0	0
Recycling	47,045	0	0	0	0	0	0
Total expenditures	<u>47,045</u>	<u>0</u>	<u>61,529</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)	<u>(24,900)</u>	<u>0</u>	<u>(10,261)</u>	<u>0</u>	<u>0</u>	<u>5,483</u>	<u>1,790</u>
OTHER FINANCING SOURCES							
Transfers in	22,555	0	6,000	0	0	3,000	0
Total other financing sources	<u>22,555</u>	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	<u>(2,345)</u>	<u>0</u>	<u>(4,261)</u>	<u>0</u>	<u>0</u>	<u>8,483</u>	<u>1,790</u>
FUND BALANCES - JULY 1, 2018	<u>2,345</u>	<u>362</u>	<u>11,826</u>	<u>10,537</u>	<u>3,085</u>	<u>80,971</u>	<u>29,055</u>
FUND BALANCES - JUNE 30, 2019	<u>\$ 0</u>	<u>\$ 362</u>	<u>\$ 7,565</u>	<u>\$ 10,537</u>	<u>\$ 3,085</u>	<u>\$ 89,454</u>	<u>\$ 30,845</u>



CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2019

	SPECIAL REVENUE FUNDS					
	Records Computerization Fund	Vergennes Recreation Events Fund	Donnelly Fund	Vergennes Burying Ground Fund	Junior Fishing Derby Fund	Otter Creek Basin Fund
REVENUES						
Investment income	\$ 0	\$ 0	\$ 2,054	\$ 0	\$ 0	\$ 0
Intergovernmental	0	7,762	0	0	0	0
Licenses, permits, fees, and miscellaneous	0	0	0	0	3,675	1,610
Contract revenue	0	0	0	0	0	0
Total revenues	0	7,762	2,054	0	3,675	1,610
EXPENDITURES						
Culture and recreation	0	6,394	0	0	1,291	0
Wastewater	0	0	0	0	0	0
Recycling	0	0	0	0	0	0
Total expenditures	0	6,394	0	0	1,291	0
EXCESS REVENUES (EXPENDITURES)	0	1,368	2,054	0	2,384	1,610
OTHER FINANCING SOURCES						
Transfers in	0	0	0	0	0	0
Total other financing sources	0	0	0	0	0	0
NET CHANGE IN FUND BALANCES	0	1,368	2,054	0	2,384	1,610
FUND BALANCES - JULY 1, 2018	57,362	9,756	25,207	6,809	472	5,813
FUND BALANCES - JUNE 30, 2019	\$ 57,362	\$ 11,124	\$ 27,261	\$ 6,809	\$ 2,856	\$ 7,423

CITY OF VERGENNES, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2019

	CAPITAL PROJECTS FUNDS					Total Other Governmental Funds
	West Main/ Rte 22A Fund	Biosolids Fund	Sewer Line Replacement Fund	Sewer Capital Improvement Fund		
REVENUES						
Investment income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,054
Intergovernmental	0	0	0	0	0	13,245
Licenses, permits, fees, and miscellaneous	0	0	0	5,360		63,703
Contract revenue	0	0	0	0	0	22,145
Total revenues	0	0	0	5,360		101,147
EXPENDITURES						
Culture and recreation	0	0	0	0		69,214
Wastewater	0	0	103	4,901		5,004
Recycling	0	0	0	0		47,045
Total expenditures	0	0	103	4,901		121,263
EXCESS REVENUES (EXPENDITURES)	0	0	(103)	459		(20,116)
OTHER FINANCING SOURCES						
Transfers in	0	40,000	40,000	0		111,555
Total other financing sources	0	40,000	40,000	0		111,555
NET CHANGE IN FUND BALANCES	0	40,000	39,897	459		91,439
FUND BALANCES - JULY 1, 2018	62,527	155,801	9,467	36,532		507,927
FUND BALANCES - JUNE 30, 2019	\$ 62,527	\$ 195,801	\$ 49,364	\$ 36,991	\$	\$ 599,366

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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

City Council Members  
City of Vergennes  
Vergennes, Vermont

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund, and the aggregate remaining fund information of City of Vergennes, Vermont, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 3, 2020. We expressed an adverse opinion on the financial statements because 1) management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities, 2) the City treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund, and 3) the City has not presented the fund balance classifications in accordance with GASB No. 54 and the City has not complied with GASB 68 related to Pensions.

### **Internal Control over Financial Reporting**

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

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Respectfully submitted,



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

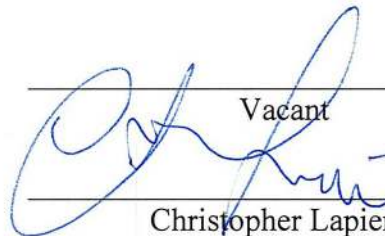
January 3, 2020

## BOARD OF AUDITORS' REPORT

State of Vermont  
County of Addison  
City of Vergennes

In accordance with the Charter of the City of Vergennes and applicable statutes, we have examined the Audit Report and Financial Statements issued by Fothergill Segale & Valley on the various funds for the year ended June 30, 2019. The Audit Report and Financial Statements are available on the City's website at [vergennes.org](http://vergennes.org) or can be reviewed at the City Clerk's office.

Dated at Vergennes, Vermont this 6th day of February, 2020.

  
\_\_\_\_\_  
Vacant  
\_\_\_\_\_  
Christopher Lapierre

  
\_\_\_\_\_  
Jennifer Russell