



The Staten House – “Elmhurst”

(Do you know where this was?)

2015 TOWN REPORT

Vernon, Vermont

VERNON TOWN AND SCHOOL DISTRICT

ANNUAL REPORT FOR YEAR ENDING

JUNE 30, 2015

THE JOHNSON - STATEN FAMILY

By Barbara Emery Moseley

Many Vernon residents have an unclear remembrance, or perhaps none at all, of the large house that stood for over fifty years in almost the same spot as our new Town Office building and Library do today. Lost by fire in June 1954, fourteen months after the death of its owner, Zelia Johnson Staten, it had been considered a Vernon showplace in its earlier days.

Finished in 1889, it was built by Tyler L. Johnson and was an elaborate and impressive 15 room dwelling. Named "Elmhurst," it was set among broad, shaded lawns. A large connecting barn housed the fine driving horses belonging to the family and perhaps in later years garaged the Knox automobile owned by the Statens, said to be one of the first autos in town. A tall windmill, used for pumping water, stood on the east side of the barn. Wide verandas outlined the back and south side of the house, then continued as open porches before the two wide bay windows flanking a columned portico at the front entrance, facing the Main Road. Following the custom of the day, stained glass windows adorned the front and back doors. In later years, its white clapboard siding was covered with brown wood shingles, its grounds neglected, and its former grandeur forgotten.

Erected on the property formerly owned by Jarvis F. Burrows, the farm had been purchased, along with the Burrows Hotel, in 1877. The old Wright farmhouse, family home of Burrows' wife and originally on the site, burned in 1896, making way for the handsome new dwelling.

Tyler L. Johnson, one of the nine children of Hiram and Esther Tyler Johnson, was born in Vernon, July 8, 1832, probably in the house now occupied by the Elmer Burke family. The large tract of hilltop farmland owned by the Tylers established the name later given to the road connecting Vernon and Guilford.

Johnson began to display his business and executive abilities as a young man. Soon after his 21st year, he became interested in the Guilford slate quarries, eventually owning and operating several. For many years he did an extensive business in quarrying and roofing, living in Guilford with his wife, Jennette Aldrich, and their only child, Zelia, born there on January 4, 1863. His enterprises grew with the years, to include operation of a Guilford sawmill, selling of farm machinery and tools, and breeding and dealing in horses and Poland China hogs, together with other farming. At one time, his extensive real estate holdings included ownership of the Broad Brook House, now the Guilford Country Store.

After he acquired the Burrows property, he was an almost daily visitor in Vernon, and the whole family was active in the Universalist Society here. His last work in Vernon was as chairman of the building committee of the Union Church, rebuilt in 1900 on the site of the church struck by lightning and burned the previous year. He took great interest in the construction and was there in company with the architect and builder when he was stricken with paralysis, dying about a month later, November 8, 1900. His wife had died about four years earlier, never living at "Elmhurst."

Twelve years after Tyler Johnson's death, his daughter had placed in the Vernon Union Church a large window of stained glass, as a memorial to her parents. Directly behind the pulpit, the subject is the "Announcement," and the angel with wings outspread, the star above the distant Bethlehem manger and the enraptured shepherds combine into a colorful and impressive whole.

Inheriting her father's estate, Miss Zelia continued to live at "Elmhurst" with Miss Edith Hill, a professional nurse who had attended her father, until marriage in 1907 to Herbert A. Staten.

Born in Beverly, Massachusetts in 1863, Staten had come to Guilford as a young man, where he operated Stockwell & Frost's gristmill for a time. He was also employed for a number of years at the Guilford Springs Farm, managed by J.J. Richmond. Later working for Tyler Johnson, he came with the family to Vernon.

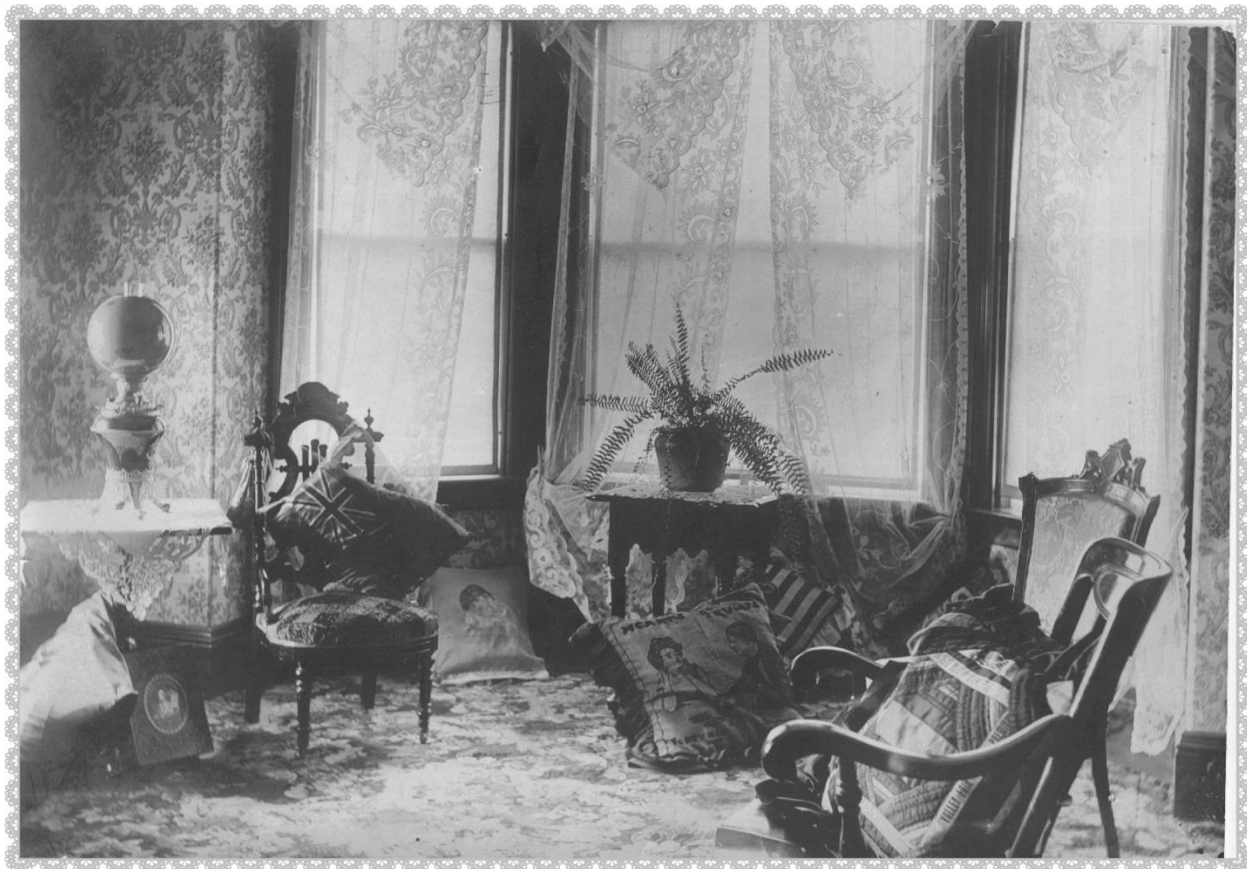
Their luxurious house was the center for many social events connected with their association in several organizations. Noted for her fine food and lavish hospitality, Mrs. Staten's home was popular with the engineers who boarded there during the construction of the Vernon dam and power house. Among them was John Downing; his daughter, Zelia Downing Metcalf, later inherited the property.

Stricken by a heart attack, Bert Staten died at home, March 7, 1935. Mrs. Staten continued there, remaining active in the community as long as her health permitted. Alone in the big house except for a boarder and her several cats, her failing health finally required the hiring of a couple as companions and caretakers. Death came to her at the age of ninety, on the ninth day of April, 1953. Three months later, a 3 day auction was held at the home, when nearly all the furnishings, including some fine antiques, went under the hammer. A year later, the unoccupied house was discovered ablaze in the early morning hours, the fire already so advanced that the departments from Vernon, Brattleboro, Northfield, and Bernardston could not save the structure.

Except for being hayed, the property remained unused. Then, in 1966, the Town recognized the urgent need for a safer, more accessible location for Town officials and for an expanded Library. Plans and construction ground their way through meetings and bid processes, until completion in 1970.

There are few people in Vernon who remember Bert and Zelia Staten and their impressive home. Yet, their lives dedicated to civic and community endeavors are reflected and honored by the many services of the Town Office and Library building.

A building goes; another arises; each takes its place in the succession of events that makes up Vernon's history.



Inside the Staten House

**ANNUAL REPORT – VERNON, VERMONT
FOR THE FISCAL YEAR ENDING
JUNE 30, 2015**

**PLEASE BRING THIS REPORT
WITH YOU TO TOWN MEETING
MONDAY, FEBRUARY 29, 2016 AT 6:30PM
TUESDAY, MARCH 1, 2016 AT 7:30PM**

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VERNON TOWN OFFICE HOURS*

TOWN CLERK

Monday through Thursday and by appointment	7:30 A.M. – 5:00 P.M.
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TOWN TREASURER

Monday through Thursday	6:00 A.M. – 4:00 P.M.
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LIBRARY

Mon. & Thurs.	1:00 P.M. - 6:00 P.M.
Tuesday	9:00 A.M. – 12:00 P.M.
	& 1:00 P.M. - 5:00 P.M.
Wed	1:00 P.M. - 5:00 P.M.
Friday	Closed
Saturday	9:00 A.M. – 12:00 P.M.

*Subject to Change

POLICE	254-6962
FIRE	254-2425
TOWN OFFICES	257-0292
VERNON ELEMENTARY	254-5373
VERNON FREE LIBRARY	257-0150
TOWN GARAGE	254-9428
RECREATION AREA	254-9251
HEALTH OFFICER	254-4485
FIRE WARDEN	254-2279
ANIMAL CONTROL OFFICER	254-6962

REGULAR MEETINGS*

BRATTLEBORO UNION HIGH SCHOOL BOARD

First and Third Monday of each month at 7:30 P.M.

SCHOOL BOARD

Second and Fourth Monday of each month at 7:00 P.M.

SELECTBOARD

First and Third Monday of each month at 6:30 P.M.

SENIOR CITIZENS

Second Monday of each month at Noon-Potluck
(Business Meeting)

Fourth Monday of each month at 1:00 P.M.
(Blood Pressure and Birthday Social)

VERNON EMERGENCY MANAGEMENT

Third Wednesday of each month at 6:30 P.M.

WINDHAM REGIONAL COMMISSION (WRC)

Last Tuesday of each month at 7:30 P.M.

WINDHAM SOLID WASTE MANAGEMENT DISTRICT (WSWMD)

Second Thursday of each month at 7:00 P.M.

FIRE EXPLORERS POST MEETING

Each Thursday of each month at 7:00 P.M.

FIREFIGHTERS – REGULAR MEETING

Each Thursday of each month at 7:00 P.M.

*Subject to Change

TOWN INFORMATION

TOWN OFFICERS 2015-2016

TOWN MODERATOR
Timothy Arsenault 2016

TOWN SCHOOL DISTRICT MODERATOR
Timothy Arsenault 2016

TOWN AND TOWN SCHOOL DISTRICT CLERK
Susan I Miller 2016

TOWN AND TOWN SCHOOL DISTRICT TREASURER
Cindy Turnley (elected to fill unexpired term of Sally Brassor 2016

SELECTPERSON – (3 Year Term)
Christiane Howe 2017
Mike Courtemanche (resigned) (Jeff Dunklee appointed) 2018
Patricia O'Donnell (resigned) (Munson Hicks appointed) 2016
Sandra Harris (elected to fill unexpired term of Patty O'Donnell)

SELECTPERSON – (2 Year Term)
Jeffrey Dunklee (resigned) (Steve Skibniowsky appointed) ... 2016
Josh Unruh (elected to fill unexpired term of Jeff Dunklee)
Emily Vergobbe 2017

LISTERS
Phyllis Newton (resigned) 2017
Jeremiah Sund (elected to fill unexpired term of Phyllis Newton) ... 2017
William Hammond 2018
Carol Hammond (Ch) 2016

1st CONSTABLE
Peter Crossmon 2016

2nd CONSTABLE
Scott D. Lane 2016

TOWN AGENT
Nancy Howe 2016

GRAND JUROR
Nancy Howe 2016

DELINQUENT TAX COLLECTOR
Marylynn Scherlin 2016

SCHOOL DIRECTORS – (3 Year Term)
Deborah Hebert 2017
Michael Hebert 2018
Walter Breau 2016

SCHOOL DIRECTORS – (2 Year Term)
Matthew Coombs 2016
Regina Dyer 2017

UNION SCHOOL DIRECTOR – (3 Year Term)
Michael Collier 2018
(The above voted by Australian Ballot)

WINDHAM-5 DISTRICT REPRESENTATIVE
Michael Hebert

LIBRARY TRUSTEES
Dawn Petrovsky 2016
Janis Pereira 2018
David Webb 2017
Bronna Zlochiver 2018
Kathy Korb 2016

MARSH FUND COMMITTEE
James Brown Barbara Moseley

MEMORIAL DAY COMMITTEE
Peter & Angela Miller
The above voted at Town Meeting

JUSTICES OF THE PEACE
Susan Arsenault Timothy Arsenault Peter Crossmon
Sandra Harris Deborah Hebert Mike Hebert
Christiane Howe Patricia O'Donnell Annette Roydon
Lynda Starorypinski

BOARD OF CIVIL AUTHORITY
Susan Arsenault Timothy Arsenault Jeffrey Dunklee
Deborah Hebert Christiane Howe Patricia O'Donnell
Annette Roydon Lynda Starorypinski Susan Miller
Sandra Harris Peter Crossmon Emily Vergobbe Josh Unruh

TOWN CLERK AND TREASURER APPOINTMENTS

ASSISTANT TOWN CLERKS
Aina Lindquist Nancy Gassett

ASSISTANT TREASURER
Sally Brassor

APPOINTMENTS MADE BY SELECTBOARD

CEMETERY COMMITTEE
Marylynn Scherlin (Ch) Sandra B. Harris
Janet Rasmussen Christiane Howe
Barbara Moseley Robert Miller

COUNCIL ON AGING
Marylynn Scherlin

DRUG & ALCOHOL TESTING PROGRAM
CONTACT PERSON Roland D. Walker, Jr.

E-911 CONTACT PERSON Susan I Miller
..... David Walker

ELDERLY ASSISTANCE BOARD
Marylynn Scherlin (Ch) Sharon Richardson
Linda Shippee Sandra Harris
Janet Rasmussen Cindy Turnley, Clerk
Kevin Turnley

EMERGENCY MANAGEMENT

Director..... Christiane Howe
 Pager Madeline Arms
 Radiological Officer Sandra Harris

FARMLAND PROTECTION ADVISORY COMMITTEE

Arthur Miller, Ch Skip Baldwin Madeline Arms

FENCE VIEWERS

Annette Roydon Michael Ball

FINANCE COMMITTEE

Lynda Starorypinski, Ch Nancy Gassett Tom Rappaport
 Rita Mudd Joyce Goodnow

GREEN UP DAY CO-ORDINATOR Emily Vergobbe

HEALTH OFFICER

Mark Snow
 Annette Roydon Deputy

INSPECTOR OF WOOD,

SHINGLES AND LUMBER..... Annette Roydon

OFFICIAL NEWSPAPER..... Brattleboro Reformer

PLANNING COMMISSION

Robert Spencer, Ch Jeffrey Dunklee
 Janet Rasmussen Martin Langeveld
 Brett Morrison Patricia O'Donnell Madeline Arms

POUND KEEPER Windham County Humane Society

RECREATION DIRECTOR Seth Deyo

Assistant Director Ian Deyo

RECREATION BOARD

Emily Vergobbe Martha Missale
 Steven Bird Melissa Ferris Josh Unruh

TOWN PICNIC Josh Unruh

RECYCLING COMMITTEE

Heather Frost, Ch Robert Spencer Peg Frost
 Cheryl Franklin Tim Franklin

RESCUE INC. in town Representative Richard Mc Neary

ROAD COMMISSIONER Roland D. Walker, Jr.

SECRETARY TO SELECTBOARD..... Catrina Lawley

TOWN ATTORNEY Salmon & Nostrand

TOWN FOREST – SUPERVISOR Seth Deyo

TOWN SERVICE OFFICER Marylynn Scherlin

TREE WARDENS

Annette Roydon David Walker

VAN DRIVER Reita Lashway

VETERANS MEMORIAL COMMITTEE Josh Unruh

WEIGHER OF COAL Annette Roydon

WINDHAM COUNTY SOLID WASTE MANAGEMENT**DISTRICT TOWN REPRESENTATIVE**

Tim Franklin

WINDHAM REGIONAL COMMISSIONER

Robert Spencer

VERNON VOLUNTEER FIRE DEPARTMENT ROSTER

Chief..... Todd Capen
 Asst. Chief..... Michael Pratt
 Captain John Wheeldon Jr
 Lieutenant..... Tiffany Capen
 Chaplain Bruce Burks
 Lieutenant..... Keith Franklin
 Safety Officers Jesse Jobin

EMS Provider

Pam Amato Jon Hall Vickie Hall Kelley McAllister

Firefighters & EMS

Todd Capen Tiffany Capen Greg Stoughton Michael Pratt
 John Wheeldon, Jr. Alanna Bellville Keith Franklin

Firefighters

Jesse Jobin Robert Miller Travis Franklin
 Chris Kempf Ray Bellville

Support Personnel

George Pond Faith Jobin Mindy Hemingway
 Tina Franklin Lester Whitaker Leigh-Ann Cwikowski

Probationary Matt Vose Jason Willette

Explorers

Jemez Jobin Tyler Pratt Matt Cwikowski Thomas Hatfield
 Andrew Fournier Tyler Harrison

FIRE WARDEN..... Raymond Capen

..... JJ Wheelden

SENIORS

President..... Betty Chamberlin
 Vice-President..... Diane Clarkson
 Recording & Corresponding Secretaries:
 Kathleen Harrison & Sallie May
 Treasurer Nancy Durborow
 Co-Treasurer Carol Moore

TOWN PICNIC..... Josh Unruh

TOWN ADMINISTRATOR SEARCH COMMITTEE

Emily Vergobbe Dale Gassett Ellen Merkle Tim Arsenault
 Tom Guerino—Advisory Position

TOWN PROPERTY INVENTORY

BUILDINGS AND LAND

- Town Office Building
- Gazebo
- North School
- South School
- Fire Station
- Recreation Area
- Garages & Salt Shed
- J. Maynard Miller Forest
- Cemeteries
- Miscellaneous Land Parcels

TOWN OFFICES

- Computers & Printers
- Umax Scanner
- Photocopiers
- Safes
- Office Equipment & Furnishings
- Sound System
- Custodial Equipment

LIBRARY

- Computers
- Printer, copier/fax machine
- Equipment & Furnishings
- Books, DVDs, audios, etc.

RECREATION

- Area Equipment
- Pool Equipment
- Tools & Equipment
- Games & Activity Equipment
- Mowers
- Office Equipment & Furnishings

HIGHWAY DEPARTMENT

- 2010 Diesel Int'l Dump Truck w/ Tenco Dump Body, plow & wing
- 2013 Diesel Int'l Dump Truck w/ Tenco Dump body, plow & wing
- 2008 Case 580 Super M& Series III Backhoe
- 2004 International 7600 Dump Truck, MG Dump Body, Frink Plow w/ Henderson Wing
- 2003 Ford One Ton Truck, Dump Body w/ Plow and Torwell Sander
- 1988 Caterpillar Grader with Plow & Wing
- 1997 Case Loader Model 621B
- 2015 John Deere 6501D with Tiger Bengal Mid mount mower 60"
- 1994 Morbark Chipper
- 1991 Sweepster Model P84
- Radios
- HTC Shoulder Machine
- Dell Computer & Printer
- Miscellaneous Garage, Office & Highway Equipment

FIRE DEPARTMENT

- 2000 Custom KME Pumper Truck—Engine 3
- 2015 Ford F-350 Rescue Vehicle 1
- 1994 Freightliner Pumper/Tanker—Tanker 1
- 1985 Ford FMC Pumper Truck—Engine 1
- 1974 Ford Brush Truck—Brush 1
- Bauer Breathing Air Fill Station
- 1 Base Radio
- 10 Mobile Radios
- 26 Portable Radios
- 3 Desktop Computers
- 2 Laptop Computers
- Atmospheric Monitoring Equipment
- Thermal Imaging Camera
- 20 Scott Air Packs and 40 Cylinders
- 6 Automatic External Defibrillators
- 20 Sets of Turnout gear
- Fog machine
- Life Pac 12, Charger, 2 Batteries
- 8 AEDs 1000

VERNON EMERGENCY MANAGEMENT

- Stationary Communications Equipment
- Winco Generator (siren)
- Portable Radios
- Siren & Signal Box
- Office Equipment & Furnishings
- Dell Computer; Canon Fax; HP Jet Printer

MISCELLANEOUS EQUIPMENT

- 1998 Chevrolet Pickup Truck
- 2008 Ford E350 Goshen Coach Van

JAMES CUSICK SCHOLARSHIP FUND TOWN OF VERNON REQUIREMENTS

1. An application shall be submitted to the Selectboard Chairperson or the Town Clerk no later than 4:00 P.M. or the close of normal business hours on July 1st of each year.

2. Any Vernon resident as determined by V.S.A. 16: 1075 may apply for a scholarship for assistance for up to a total of four years, each year the resident may reapply. The purpose of the scholarship fund is for the resident to further their education or training upon receipt of a high school diploma or an equivalent as determined by the Vermont Department of Education. The resident shall become eligible for the scholarship upon receipt of the application by the Selectboard Chairperson or the Town Clerk within six years of the date of graduation. A resident becomes ineligible at the end of the sixth year from when his/her high school diploma or equivalent certificate was awarded.

3. Applicant must have been eligible to attend the Vernon School system for a minimum of five academic years as a resident immediately prior to receipt of the high school diploma or the equivalent.

4. Each full-time resident recipient shall receive \$1,000.00 (or the amount voted) for two semesters at an institution of higher learning, a certified training center, or a vocational school. If the amount of the appropriation is not sufficient, it shall be divided equally among the students selected.

5. For less than a full-time post secondary status, a pro-rata reduction in the amount of the scholarship will be made, but in no case will a less than 50% status for an academic year, as determined by the school, be eligible for the scholarship.

6. The student is responsible to provide verification to the Town Clerk by January 15 that they have completed the first semester and are enrolled for the second semester. Acceptable forms of verification are:

Verification form provided by the Town Clerk

Student grade report

Tuition bill

Letter of enrollment

Any other official document form from the school that satisfies the enrollment verification.

7. Checks will be issued each year during the last two weeks of January, payable to the Vernon resident and mailed to the student's home address unless otherwise stipulated.

8. Any scholarship recipient, whose status changes during or before the academic year, is fully responsible for notifying the Town Clerk of the change. Any scholarship recipient who receives an award for which they are ineligible due to said status change, residency, or other requirements outlined above, will be responsible for reimbursing the town within ninety days.

9. The Selection Committee is the Chairperson of the Vernon School Board, Chairperson of the Vernon Selectboard, and the Principal of the Vernon Elementary School. All decisions of the Committee shall be by majority vote. The Selection Committee will review applications no later than July 15th. Students will be notified within five days of the Committee's decision.

Any request for reconsideration must be made in writing within ten calendar days following the initial decision. The request must be made by the resident and must cite the specific details needing to be reconsidered. Any reconsideration of the Committee's decision must

be made by a majority vote of the Committee and the decision of the Committee is final.

Application forms are available at the Vernon Town Clerk's Office.

*Fund balance is listed in the Independent Auditors Report
Page 37, Schedule 5*

GUIDELINES FOR TOWN OF VERNON GRANGE #228 SCHOLARSHIP TRUST FUND

Who is eligible?

Any Vernon resident who has resided in town for at least six years who is attending or has been accepted in an agricultural program* at a post secondary institution.

OR

A Vernon High School Senior who has been accepted in an agricultural program* at a post secondary institution and has attended Vernon schools for at least six years.

How much are the awards?

\$500.00

For less than a full-time student, a pro-rata reduction in the amount of the scholarship is made.

How are they awarded?

Award is based on completion of application form plus a personal resume which will include the following:

1. Brief life history of the applicant
2. Financial need
3. Educational and vocational goals

Deadline:

Application and resume must be received in writing by the Town Clerk's office on or before 4:00 p.m. on May 1st. Applications received after that date will not be eligible for consideration.

When will the awards be presented?

Checks will be issued each year in August.

Selection Committee:

Member of Selectboard

Member of Farmland Committee

Town Resident

**Besides dairy farming, agriculture may also include landscaping, forestry, green house, aquatic farming, fruit farming, etc.*

*Fund balance is listed in the Independent Auditors Report
Page 42, Schedule 11*

Note: The words underlined in the document below represent the proposed additional language to be voted on by Article at the 2016 Town Meeting.

POLICY ON THE ADMINISTRATION OF THE VERNON CAPITAL PLAN

1. Definitions:

Capital Plan

The list of all capital additions or replacements of a value greater than or equal to \$10,000 is required for the continued maintenance of town services. The purpose of a Capital Plan is to provide greater clarification by separating capital improvements from the ordinary expense budget. It identifies larger projects that will create assets for a town and differentiates them from routinely budgeted expenses. A project that includes the purchase of multiple items, or services, would be properly included in the Capital Plan under the Capital Policy if the project is not for routine maintenance, has a unified purpose, and the total expenditures of that project exceed the \$10,000 threshold. It is essential that the Capital Plan include only “need” items and not “want or nice to have” items. All items in the plan shall be reviewed by the Finance Committee and Selectboard and approved by the Town at the Annual Town Meeting. No capital purchase of \$10,000 or more (unless an unforeseeable emergency) will be made, unless it is processed through the Capital Plan. It is essential that aggressive and thorough planning and review by the sponsoring department be made on the recommendation for items to be included in the Capital Plan. The Capital Plan cannot be allowed to become a wish list for last minute major purchases. It is expected that, at a minimum, the year prior to a planned purchase, a detailed bid specification will be developed by the requesting department, considering the best long-term interest of the town. The Capital Plan shall be reviewed and updated every year and shall project at least five (5) years into the future. Only items included in the approved Capital Plan can be funded by the Capital Fund. Items in the Capital Plan should have a projected need date and an estimated cost in the need year. The addition of items to the Capital Plan shall be accomplished in accordance with the guidelines set out below.

Capital Expenditure

An expenditure for which the benefit is not exhausted within the current year, but is enjoyed over a longer time period. A capital expenditure is of a non-recurring nature and results in the acquisition of one or more assets. Typically, expenditures for renovations that increase the value of facilities or create new purpose for them are considered capital expenditures. On the other hand, regular maintenance of a facility, such as painting, and routine remodeling for appearance purposes do not create an asset for the town and, therefore, are regular business expenses, rather than capital expenditures. It is common for capital projects or expenditures to involve the acquisition of multiple components or services, and the central characteristic of a capital expenditure is that the project, as a whole, has a singularity of purpose. Therefore, for example, the construction of a new building is a capital expenditure even though the project would require the individual purchases of lumber, concrete and plumbing and heating systems as well as require the services of multiple parties to construct the building and the related systems. Similarly, the purchase of a new information technology system is a capital expenditure, even though the project may include the purchase of multiple computers and a server.

Capital Fund

A pooled fund established to provide the necessary resources to pay for items authorized in the Capital Plan. Annual appropriations will be made to the fund based on the previously issued and approved Capital planning guidelines. The money appropriated for any particular item shall be retained in the fund until that item is either cancelled or purchased. All unused money for any particular item shall be retained in the pooled fund and classified as excess funds for use on other items or to reduce the amount of money needed to be raised for future appropriations. Any money raised from the resale of Capital Plan items shall be returned to the Capital Fund as excess funds. Once an item has satisfied a bid specification and has been paid for from the Capital Fund, no further expenditures can be made from this fund for accessories or enhancements to the purchased item. Last minute additions are indicative of poor planning and anticipation and should be funded by the sponsor agency’s operating budget, when funds are available for such discretionary expenses.

Excess Funds

Resources available in the Capital Fund after all planned purchases for that year have been completed. In order to provide protection for some unanticipated increases in the cost of a Plan item, funding for items will try to be as conservative as possible. Because of this it is anticipated that actual purchase cost of items will be lower than the projected cost appropriated for in the fund. These unused funds along with interest and dividends earned, returns from resale of capital items, and cancellation of items from the Capital Plan partially funded in prior years, will constitute excess funds in the Capital Fund. For management purposes a small amount of excess funds will intentionally be left in the Capital Fund every year to allow for unexpected cost overruns of authorized items. All other excess funds will be applied to help defray the amount of money needed to be raised every year to fund the necessary annual appropriation.

2. Establishing the Plan:

Every year, the Finance Committee will review with the various town departments, the expected needs for that department for the foreseeable future. Any previously existing item in the plan will also be reviewed to assure that the need still exists, and that the details of the item description are still what the department needs. The Finance Committee will then make an assessment on the appropriateness of the need request and vote to either include, delete, or modify the item requested to be added to the Capital Plan. For all items identified to be included in the plan, the committee will establish the required funding, including annual appropriations necessary to assure that the resources are available in the Capital Fund when the item is required to be purchased. The completed Capital Plan will be presented to the Selectboard at one of their regularly scheduled meetings for review and acceptance. Prior to the Annual Town Meeting a public hearing will be warned and held to present and explain the Capital Plan to the interested townspeople. Formal approval of the plan will be made by warned article to the Annual Town Meeting.

Prior to January 15 of every year, the Finance Committee shall provide the following reports for inclusion in the Town Report:

The Capital Plan Summary, which is a brief summary of all items proposed for inclusion in the Capital Plan with the need year and projected total cost identified.

The Capital Plan Funding Projections, which is a minimum five (5) year projection of the annual allocations necessary to fund the items approved in the Capital Plan. These projections will utilize the planning guidelines as the basis for balancing allocations and cost distribution.

The Capital Fund Status, which is a detailed year end accounting of all Capital Fund appropriations and expenditures, with Finance Committee assessments of which funds are excess, and a recommendation for the use of these excess funds to help defray expenses for the following year's appropriation.

3. Making Purchases from the Plan:

For all plan items, the requesting department will prepare a detailed bid specification for presentation to the Selectboard. At the Selectboard's discretion, a member of the Finance Committee may be requested to be present at the board meeting where reviews of Capital Plan purchase specifications are conducted. This Finance Committee member will provide confirmation to the board that the item requested is consistent with the item described in the approved Capital Plan. Once all bids are received for the item to be purchased, the Selectboard will make the choice that best fits the town's needs. The targeted cost for each Capital Plan item was established conservatively high, so adequate funds should be available to cover the cost of the item. If the best price received still exceeds the targeted cost included in the Capital Fund for the item, and the item is as described in the Capital Plan, then the use of excess funds may be applied to the purchase of the item. Mid-year determination of the availability of excess funds can be made by consultation with the town treasurer and members of the Finance Committee. If sufficient excess funds are not currently available, then the purchase will have to be delayed until later in the year when additional excess funds are made available, or deferred to the following year. Deferral of purchases to the following year will allow for additional appropriations to be made for the item. If the item's purchase cannot be deferred to later in the year or the following year, then the Selectboard may allow the purchase to be made creating a shortfall in the Capital Fund. This shortfall will then be restored by increasing the money to be raised in the following year.

4. Capital Planning Guidelines:

a. All capital expenditures must be submitted for inclusion in the Capital Plan in advance of the need based on the projected future cost and the following minimum schedule:

Projected cost	Years in Advance of Need
\$10,000-\$20,000	2
\$20,001-\$30,000	3
\$30,001-\$40,000	4
\$40,001-\$55,000	5
\$55,001-\$75,000	6
\$75,001-\$95,000	7
\$95,001-\$115,000	8
\$115,001-\$150,000	10
\$150,001 -	15

Exceptions to this schedule will be considered for unusual circumstances on a case by case basis.

b. All equipment replacement need dates will be based on projected end of useful life. The requesting department will be responsible to establish quantifiable measures to determine when end of useful life is achieved (i.e. annual repair cost, out of service time, mileage,

operating house, etc.). The Finance Committee and the Department will mutually agree on the acceptability of the proposed end of useful life indicators. Irrespective of when an item on the Capital Plan is projected to be purchased (need date), it will not be authorized for purchase until the actual end of useful life.

c. Funding for all approved Capital items will be pro-rated from the need date based on a minimum schedule consistent with that identified in paragraph 4a, above.

5. Sale of Items Being Replaced:

As stated in paragraph 4a, items being replaced under the Capital Plan have been determined to be at the end of useful life and thus serve no purpose or benefit for the Town and should be sold as soon as possible. It is preferable to trade these in toward the purchase of the new item. If the Selectboard and Finance Committee determine that it will benefit the Town to sell outright rather than trade, then it should be done as follows: The department head will put such items out to bid with Selectboard approval within 30 days. The sale will be completed within 60 days and funds received through this sale will be put in the Capital Plan Fund as excess funds as stated in Paragraph 1 under Excess Funds.

Note: The proposed revisions are based on a January 6, 2016 Memorandum on the Vernon Capital Plan Policy prepared by: Eric G. Velto, Esq. of Salmon & Nostrand, Vernon Town Attorney.

2016/2017 VERNON CAPITAL PLAN FUNDING PROJECTIONS

	Need Year	Bal 6/30/15	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022	Projected Cost
<u>Highway Department</u>										
Town Van (2008)	2022/2023		\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$100,000.00
Pick Up Truck 3/4 Ton (1998)	2017/2018	\$35,000.00		\$6,500.00	\$6,500.00					\$48,000.00
Dump Truck Diesel (2004)	2017/2018	\$157,702.00	\$14,649.00	\$16,324.00	\$16,325.00					\$205,000.00
Dump Truck 2 Diesel (2003)	2017/2018	\$72,190.00	\$12,810.00	\$6,500.00	\$6,500.00					\$98,000.00
Front End Loader (1997)	2017/2018	\$158,873.00	\$16,642.00	\$16,642.00	\$16,643.00					\$208,800.00
Tractor&Rotary Mower(2015)	2015/2016	\$42,856.00	\$67,858.00							\$110,714.00
Dump Truck Diesel (2009)	2021/2022	\$137,189.00	\$16,115.00	\$19,339.00	\$19,339.00	\$19,339.00	\$19,340.00			\$250,000.00
Dump Truck Diesel (2012)	2024/2025	\$93,330.00	\$18,666.00	\$17,965.00	\$17,965.00	\$17,965.00	\$17,965.00	\$17,965.00		\$255,000.00
Dump Truck Diesel(Future Repl 2004)	2028/2029	\$43,466.00	\$21,733.00	\$17,908.00	\$17,908.00	\$17,908.00	\$17,908.00	\$17,908.00		\$298,000.00
Town Garage Roof	2022/2023			\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00		\$90,000.00
<u>Fire Department</u>										
Brush 1 (1974 Ford)	2020/2021	\$34,767.00	\$10,077.00	\$4,031.00	\$4,031.00	\$4,031.00	\$4,032.00			\$65,000.00
Engine 1 - Replaced	2015					Note: Excess Funds Returned to General Fund				
Tanker 1 Replace (1994 Freight)	2024/2025	\$150,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00		\$450,000.00
Engine 3 Replace (2000 KME)	2031/2032					Note: Will Review Next Year				\$300,000.00
Rescue 1 (95 Intl) - Replaced	2015					Note: Excess Funds Returned to General Fund				
Fire Station Roof						Note: Will Review Next Year				
Fire Station Furnace - Replaced	2014					Note: \$2,955.11 Cost Overage Covered by Fire Association				
Replace SCBA air packs	2017/2018	\$56,250.00	\$11,250.00			Note: Will Review Next Year				\$90,000.00
Replace SCBA bottles	2017/2018	\$27,500.00	\$5,500.00			Note: Will Review Next Year				\$44,000.00
<u>Town Office Maintenance Dept.</u>										
Town Office Tractor (Lawn & Snow)	2016/2017	\$16,900.00		\$5,000.00		Note: Will Review Next Year				\$21,900.00
North School Roof						Note: Will Review Next Year				
Capital Building Expenditure										
<u>Town Office</u>										
Computers -Replacement	2016/2017			\$10,000.00		Note: Will begin Yearly Amounts of \$2,500.00 Next Year				\$10,000.00
Computer Server	2017/2018			\$5,000.00	\$5,000.00					\$10,000.00
Records Restoration	Not Needed	\$10,000.00				Note: Funds Returned to Capital Fund				
Records Storage Room	2016/2017			\$10,000.00						\$10,000.00
<u>Recreation Department</u>										
Swimming Pool Refurbish						Note: Will review Next Year				
Capital Building Expenditure						Note: Will review Next Year				
Tennis Court Resurfacing	2018/2019			\$6,600.00	\$6,700.00	\$6,700.00				\$20,000.00
Lawn Tractor	2017/2018			\$5,750.00	\$5,750.00					\$11,500.00
<u>Library</u>										
Capital Renovations	2017/2018			\$7,000.00						\$14,000.00
<u>Museum</u>										
South School - Capital Expenditure										
Totals		\$1,036,023.00	\$237,800.00	\$215,059.00	\$190,161.00	\$126,443.00	\$119,743.00	\$119,745.00	\$78,373.00	\$2,709,914.00
Interest and Gains				-\$783.44						
Returned Funds/Excess Funds				-\$36,600.00						
Sale of Police Cars & Rescue Truck \$26,600.00 and Returned Funds From Records Restoration - \$10,000.00										
Grand Total To Be Appropriated				\$177,675.56						

2014-2015 CAPITAL FUND STATUS

Item	Need Year	Previous Balance	FY14/15 Appropriation	Total Available	FY 15 Expenditures less Income	Fund Balance	Used to Offset FY16 Approp	Excess Funds
Town Office Tractor (lawn and snow)	2012/2013	16,900.00		16,900.00		16,900.00		
Police Cruiser (2005 Ford) Repl	2012/2013	7,863.95		7,863.95		7,863.95	7,863.95	
Police Cruiser (2009 Tahoe) Repl	2018/2019							
Engine #1 (1985 Ford Replace)	2015/2016	200,344.00		200,344.00	(200,344.00)	-		
Brush #1	2017/2018	24,690.00	10,077.00	34,767.00		34,767.00		
Dump Truck Diesel (2004)	2016/2017	143,053.00	14,649.00	157,702.00		157,702.00		
Dump Truck Diesel (2009)	2021/2022	121,074.00	16,115.00	137,189.00		137,189.00		
Dump Truck Diesel (2012)	2024/2025	74,664.00	18,666.00	93,330.00		93,330.00		
Dump Truck Diesel (2016)	2028/2029	21,733.00	21,733.00	43,466.00		43,466.00		
Front End Loader (1997 Replace)	2017/2018	142,231.00	16,642.00	158,873.00		158,873.00		
3/4 Ton Pick-up Truck (1998)	2012/2013	35,000.00		35,000.00		35,000.00		
Two Ton Dump Truck (2003)	2015/2016	64,380.00	7,810.00	72,190.00		72,190.00		
Tractor & Rotary Mower	2017/2018	32,142.00	10,714.00	42,856.00		42,856.00		
Town Garage Roof	2021/2022							
Records Restoration	2011/2012	10,000.00		10,000.00		10,000.00		
Tyler Cemetery Picket Fence	2011/2012	9,200.00		9,200.00		9,200.00	9,200.00	
Tanker #1 Replace	2024/2025	120,000.00	30,000.00	150,000.00		150,000.00		
Engine #3 Replace (2000 KME)	2031/2032				(43,575.00)	-		
Rescue #1 Replace (95 Intl)	2025/2026	19,250.00	24,325.00	43,575.00	(12,000.00)	-		
Fire Station Furnace	2012/2013	12,000.00		12,000.00				
Fire Station Roof	2021/2022							
Replace SCBA Bottles	2017/2018	22,000.00	5,500.00	27,500.00		27,500.00		
Replace SCBA Air Packs	2017/2018	45,000.00	11,250.00	56,250.00		56,250.00		
Used to offset FY15 Appropriation Interest	2017/2018	61,247.20	(61,247.20)	-		-	734.47	783.44
Capital Sales: Dodge Charger								2,100.00
ChevyTahoe								1,500.00
Ford Interceptor								18,000.00
95' Rescue Vehicle								5,000.00
Subtotals		\$ 1,182,772.15	\$ 126,233.80	\$ 1,309,005.95	\$ (255,919.00)	\$ 1,053,086.95	\$ 17,798.42	\$ 27,383.44

STATEMENT OF DELINQUENT PROPERTY TAXES

Outstanding Taxes July 1, 2014	\$ 56,183.99
ADD: 2014/2015 Delinquent Taxes	79,261.09
LESS: 2014/2015 Collections	(70,896.32)
Abatement: 2013/14	(219.60)
Abatement: 2012/13	(357.12)
Abatement: 2011/12	(164.66)
Total Delinquent June 30, 2015	\$ 63,807.38

	To Collector	July 14-June 15 Collections	Balance June 30, 2015
2014/15	79,261.09	45,622.12	33,638.97
2013/14	34,000.37	15,849.05	18,151.32
2012/13	14,579.95	5,483.27	9,096.68
2011/12	5,828.12	2,907.71	2,920.41
2010/11	<u>1,775.55</u>	<u>1,775.55</u>	<u>0.00</u>
	\$ 135,445.08	\$ 71,637.70	\$ 63,807.38

The following Delinquent Taxes are charged against the names below on the Tax Collector's books as of June 30, 2015. Several payments have been made since that fiscal year ending date.

Unless the Auditors are notified to the contrary, it will be assumed the tax amounts listed are correct. Penalties are added by the Tax Collector according to the Vermont Statutes.

1 % interest is also added monthly per vote at Town Meeting, March 1996.

ANY PAYMENT RECEIVED AFTER JUNE 30, 2015, IS NOT REFLECTED IN THIS LISTING.

2014/2015

Bratt Area Comm Land Trust	478.98*
Bristol, Aaron C.	192.94
Casey, Jean A.	1,617.76
Cliché, Marion E. & Rose M. (Est)	556.06
Casey, William & Jean A.	
Davidson (Est), Henry & Birdie	1,256.58
Dawson, Roy J. Jr	735.28
Dunham, Jeffrey	2,029.36
Dunham, Jeffrey	392.52
Raymond Mark J.	
Fairman, Howard	4,939.90
Forcier, Constance (Est)	1,403.78
Gilbert, Shenandoah	927.97
Green, Sarah	876.28
Hebert, Michael & Deborah	1,518.33*
Kuhn, Licia Divona	304.61

Kuhn, Licia Divona	108.40*
Lee, Jackie B. & Robert	1,098.50
Martin, Donald	4,030.10
Mayock, Louisa A.	1,054.88
McAllister, Daniel & Kelley	646.19*
Mercier, Terry J.	891.55*
Mercier, Richard	
Mockler, Richard J. & Marilyn J.	1,850.16
Nesbitt, Cameron	1,632.76
Powers, Lyman E. & Sheila A.	1,649.10
Putnam, Craig & Lori	508.36
Scherlin, Judith A.	387.44*
Tyson, Deborah J.	609.50
Walsh, Casey B.	339.15
Williams, Arnold & Melanie	<u>1,602.53*</u>

2013/2014

Bratt Area Comm Land Trust	402.69*
Casey, Jean A.	1,667.26
Cliché, Marian E. & Rose M. (Est)	573.08
Casey, William & Jean A.	
Dawson, Roy J. Jr.	710.29*
Fairman, Howard	4,749.84
Forcier, Constance	1,446.74
Gilbert, Patricia	1,677.08
Jensen, Donald F. & Patricia G.	2,479.54
Mayock, Louisa A.	1,087.16
Nesbit, Cameron	1,160.76*
Paquette, Robert (Est) & Patti	621.96
Scherlin, Judith	736.60*
Williams, Arnold & Melanie	838.32*

2012/2013

Bratt Area Comm Land Trust	50.99*
Forcier, Constance (Est)	1,485.98
Gilbert, Patricia A	1,722.58
Jensen, Donald F & Patricia G	2,393.44
Lee, Jackie B & Robert E	1.64
Nesbitt, Cameron	3,006.90
Scherlin, Judith	435.15*

2011/2012

Dawson, Roy J Jr	1,377.34
Jensen, Donald F & Patricia A	136.37*
Wittmer, William L	1,406.70

Balance Delinquent June 30, 2015	\$ 63,807.38
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*Balance Outstanding

STATEMENT OF TAXES RAISED
July 1, 2014 - June 30, 2015

2014-2015 Grand List			
Appraised Value - Town	\$	616,388,514.00	
1% of Grand List	\$	6,163,885.14	
2014-2015 Municipal Tax Rate		0.3454	
2014 -2015 Local Agreement Tax Rate		0.0007	
Total Municipal Tax Rate		0.3461	
2014-2015 School Grand List			
(as determined by state)			
Homestead Education	\$	1,258,597.66	
Non-Residential Education		1,982,320.00	
2014-2015 School Tax Rates			
(as determined by state)			
Homestead Rate: 1.0614		1.4649	
Non Residential Rate: 0.9714		1.3626	
Taxes to be raised per Town Meeting March 2 & March 3, 2015			
School Budget Expenditures	\$	3,578,475.00	
State Spending Grant		(1,509,264.05)	
Total School Taxes to be Raised		\$	2,069,210.95
Homestead Education Raised		1,534,264.08	
Non-Residential Education Raised		1,975,734.71	
Grand Total School Taxes to be Raised		\$	3,509,998.79
Total Town Taxes to be Raised			
Municipal Grand List	\$	2,129,001.27	
Local Agreement		4,314.77	
Grand Total Town Taxes to be Raised		\$	2,133,316.04
Total Town and School Taxes to be Raised		\$	5,643,314.83
Tax Abatement - Carlson			(580.00)
Late Filed HS-121			7,846.23
Total Taxes Billed		\$	5,650,581.06
Current Taxes Raised - 2-15-2015	\$	5,281,893.12	
Total Delinquent Taxes Paid 14/15		45,622.12	
Total Delinquent Taxes Owed 14/15		33,638.97	
Tax Credits: School		295,828.72	
Refund Overpayments FY 14/15		(5,791.85)	
Move to Delinquent Taxes -Lee		(59.82)	
Refund State Payment FY 14/15		(550.20)	
Total Taxes Accounted For		\$	5,650,581.06

SELECTBOARD'S BUDGET FISCAL YEAR 2016-2017***

	Budget FY 2014-2015	Actuals FY 2014 - 2015	Receipts FY 2014-2015	Budget Balance FY 2014-2015	Budget FY 2015-2016	Proposed Budget FY 2016 - 2017
TOWN CLERK'S OFFICE						
Town Clerk's Salary	49,208.00	47,988.97		1,219.03	47,829.00	49,024.00
Assistant Town Clerk's Salary	25,000.00	26,784.24		(1,784.24)	24,370.00	25,018.00
Ballots	1,000.00			1,000.00	1,000.00	-
Town Clerk's FICA	5,753.00	5,566.29		186.71	5,523.00	5,665.00
Health Insurance	11,015.00	11,506.44		(491.44)	12,339.00	13,653.00
Dental Insurance	575.00	580.80		(5.80)	613.00	627.00
New/Replace Office Equipment	200.00	-		200.00	200.00	1,700.00
Ballots	100.00	76.65		23.35	100.00	100.00
Postage for Ballots	150.00	83.45		66.55	150.00	300.00
Travel & Conferences	1,000.00	282.68		717.32	500.00	1,000.00
Miscellaneous	500.00	915.08		(415.08)	500.00	1,000.00
Income			14,932.71	14,932.71		
	94,501.00	93,784.60	14,932.71	15,649.11	93,124.00	98,087.00
TOWN TREASURER'S OFFICE						
Treasurer/Finance Director Salary	59,111.00	55,786.71		3,324.29	50,774.00	51,930.00
Assistant Treasurer	39,269.00	36,515.05		2,753.95	36,193.00	28,923.00
Treasurer/Finance Director's FICA	7,526.00	6,636.79		889.21	6,653.00	6,186.00
Health Insurance	26,490.00	25,521.94		968.06	28,499.00	17,067.00
Dental Insurance	1,603.00	1,167.36		435.64	1,226.00	1,254.00
Treasurer's Supplies*	2,750.00	1,696.39		1,053.61	2,750.00	-
New/Replace Office Equipment	200.00			200.00	200.00	200.00
Travel & Conference	500.00	-		500.00	500.00	250.00
Income			388.00	388.00		
	137,449.00	127,324.24	388.00	10,512.76	126,795.00	105,810.00
*Moved to General Supplies 2016-2017						
AUDITORS' OFFICE						
Auditors' Salaries	2,700.00	2,101.81		598.19	-	-
Auditors' FICA	207.00	148.62		58.38	-	-
Supplies	200.00	200.00		-	-	-
New/Replace Office Equipment	100.00	-		100.00	-	-
Printing of Town Report	700.00	1,603.90		(903.90)	-	-
Postage for Town Report	300.00	267.18		32.82	-	-
Travel & Conferences	300.00	100.00		200.00	-	-
Outside Audit *	20,000.00	19,000.00		1,000.00	-	-
	24,507.00	23,421.51		1,085.49	-	-
*Moved to Selectboard Budget 2015-2016						
LISTERS' OFFICE						
Listers' Salaries	63,975.00	53,765.80		10,209.20	44,289.00	44,848.00
Listers' FICA	4,894.00	3,856.07		1,037.93	3,388.00	3,431.00
Health Insurance	22,029.00	20,590.62		1,438.38	6,086.00	6,695.00
Dental Insurance	-	1,204.45		(1,204.45)	613.00	627.00
Supplies*	200.00	340.66		(140.66)	500.00	-
Travel & Conferences	2,000.00	2,040.62		(40.62)	1,500.00	1,500.00
	93,098.00	81,798.22		11,299.78	56,376.00	57,101.00
*Moved to General Supplies 2016-2017						

SELECTBOARD'S BUDGET FISCAL YEAR 2016-2017***

	Budget FY 2014-2015	Actuals FY 2014-2015	Receipts FY 2014-2015	Budget Balance FY 2014-2015	Budget FY 2015-2016	Proposed Budget FY 2016-2017
SELECTBOARD						
Select Board Salaries	10,000.00	10,000.00		-	10,000.00	10,000.00
Town Administrator				-	50,000.00	50,000.00
Select Board 's Administrative Assistant	14,014.00	12,790.36		1,223.64	14,014.00	15,042.00
Copying/Scanning of Records	5,000.00	1,231.07		3,768.93	-	-
FICA (Sel Bd, Secretary, Del Tax Coll.	3,695.00	3,343.38		351.62	9,662.00	5,741.00
**Auditors' Clean Up		588.91		(588.91)	-	
Town Report Coordinator						
Health Insurance (Administrator)*					17,336.00	19,181.00
Dental Insurance (Administrator)*					613.00	675.00
New/Repl Equipment/Supplies	500.00	1,225.61		(725.61)	500.00	500.00
Printing of Town Report					1,300.00	1,400.00
Postage for Town Report					300.00	400.00
Legal Services	20,000.00	16,705.11		3,294.89	20,000.00	20,000.00
Safety Committee Recommendations	500.00			500.00	500.00	500.00
Travel	500.00	91.58		408.42	500.00	500.00
Outside Audit					20,000.00	20,000.00
Miscellaneous		1,695.22		(1,695.22)	-	
Contributions & Gifts	250.00	-		250.00	200.00	200.00
Green-up	250.00	134.41		115.59	250.00	200.00
Emergency Repair/Replacement	15,000.00	1,515.89		13,484.11	15,000.00	15,000.00
*Welcome Signs: Maintenance/Landscaping	250.00	200.00		50.00	250.00	450.00
*457(b) Contribution	16,221.00	11,991.12		4,229.88	12,355.00	12,500.00
Flags						500.00
	86,180.00	61,512.66		24,667.34	172,780.00	172,789.00
*New 2015-2016						
EMPLOYEE BENEFITS						
FICA/MEDI						
Health Insurance						
Dental Insurance						
Life Insurance						
Disability Insurance						
Eye Med Vision Plan						
*Reported within departmental budgets						
GENERAL EXPENSES						
Secretary Service (Floaters)	500.00	299.76		200.24	500.00	1,200.00
*Webmaster	600.00			600.00	600.00	600.00
FICA	84.00	23.17		60.83	84.00	130.00
General Office Supplies*	7,000.00	2,903.67		4,096.33	7,000.00	8,500.00
Advertising	2,600.00	2,121.66		478.34	2,600.00	2,600.00
Telephone	12,226.00	15,593.26		(3,367.26)	13,000.00	13,000.00
Cell Phone Reimb. (Sel Sec., Fire Chief)**					960.00	
Postage	3,500.00	4,093.63		(593.63)	3,500.00	3,500.00
Dues & Subscriptions	900.00	709.85		190.15	900.00	900.00
VT. League of Cities and Towns	3,244.00	3,244.00		-	3,335.00	3,377.00
County Tax	16,000.00	16,515.00		(515.00)	16,000.00	22,000.00
Contracts Maint. & Repair	11,000.00	14,163.47		(3,163.47)	11,000.00	11,000.00
Technology Upgrades	1,000.00	-		1,000.00	1,000.00	5,000.00
Insurance & Bonds	132,000.00	112,296.50		19,703.50	122,000.00	115,000.00
	190,654.00	171,963.97		18,690.03	182,479.00	186,807.00
*Consolidated all Office Supplies 2016-2017						
**New 2015-2016						
PLANNING						
FICA*	46.00	-		46.00	46.00	
Postage, Misc.	225.00	131.60		93.40	225.00	225.00
Windham Regional Planning Commission	4,400.00	4,011.00		389.00	4,400.00	6,400.00
Professional Assistance	150.00			150.00	150.00	150.00
Travel & Conference**					1,000.00	1,000.00
Clerical Assistance*	700.00	-		700.00	700.00	-
	5,521.00	4,142.60	-	1,378.40	6,521.00	7,775.00
*Moved to General - Secretaries (Floaters)						
**New 2015-2016						
***New 2016-2017						

SELECTBOARD'S BUDGET FISCAL YEAR 2016-2017***

RECREATION DEPARTMENT

Director's Salary	49,486.00	48,425.42		1,060.58	48,188.00	48,860.00
Assistant Director's Salary	36,697.00	39,030.83		(2,333.83)	35,735.00	36,628.00
Maintenance Foreman	6,060.00	5,792.72		267.28	6,060.00	6,375.00
Water Safety Instructors	25,995.00	23,805.36		2,189.64	27,667.00	29,458.00
Day Camp Staff	13,400.00	10,997.79		2,402.21	13,564.00	13,726.00
Customer Service	5,895.00	6,044.95		(149.95)	6,273.00	6,678.00
Pre-school Director	28,584.00	26,472.74		2,111.26	28,584.00	30,993.00
Pre-school Assistant	23,653.00	25,800.89		(2,147.89)	25,059.00	25,604.00
Weekend Supervisor	2,500.00	1,906.15		593.85	2,500.00	2,500.00
FICA	15,000.00	14,474.15		525.85	15,000.00	15,363.00
Heath Insurance	57,055.00	58,465.97		(1,410.97)	62,755.00	70,717.00
Dental Insurance	3,206.00	2,328.96		877.04	2,452.00	2,508.00
Supplies	22,325.00	22,652.14		(327.14)	21,175.00	21,550.00
Utilities/Fuel Oil	8,700.00	7,338.27		1,361.73	8,700.00	8,700.00
Telephone	1,400.00	1,290.89		109.11	1,400.00	1,400.00
Dues & Subscriptions	150.00	429.00		(279.00)	150.00	150.00
Contracts & Rentals	2,505.00	2,535.18		(30.18)	1,590.00	1,590.00
New/Replace Equipment	-	643.21		(643.21)	1,200.00	-
Repairs and Maintenance	8,000.00	5,210.30		2,789.70	5,050.00	5,750.00
Programs	6,750.00	11,972.08		(5,222.08)	8,400.00	8,600.00
After School Program	21,175.00	14,007.24		7,167.76	16,500.00	16,500.00
Income (Reg)			132,169.38	132,169.38		
Income (After School)			28,939.00	28,939.00		
	338,536.00	329,624.24	161,108.38	170,020.14	338,002.00	353,650.00
Pre-school Partnership		30,690.24		(30,690.24)		
Income (Pre-school Partnership)			61,749.98	61,749.98		
	338,536.00	360,314.48	222,858.36	201,079.88	338,002.00	353,650.00

RECREATION SCHOOL RENTAL

	146,786.00	146,786.00			214,323.40	217,785.00
	146,786.00	146,786.00		-	214,323.40	217,785.00

BUILDINGS & GROUNDS

Maintenance Foreman Salary	46,716.00	37,849.26		8,866.74	37,886.00	38,824.00
Maintenance Assistant	15,921.00	4,353.84		11,567.16	21,569.00	10,000.00
FICA	4,798.00	3,076.00		1,722.00	4,548.00	3,735.00
Health Insurance	11,015.00	11,506.44		(491.44)	-	13,653.00
Dental Insurance	575.00	726.98		(151.98)	-	627.00
Uniforms	200.00	99.99		100.01	-	-
Supplies	5,200.00	5,147.92		52.08	5,000.00	5,000.00
Grounds	1,600.00	2,466.33		(866.33)	1,534.00	2,500.00
Custodial Equipment	400.00	135.00		265.00	400.00	1,000.00
Fuel Oil	10,000.00	11,452.89		(1,452.89)	10,000.00	13,000.00
Electricity - Town/Lib/North	17,000.00	14,849.83		2,150.17	17,000.00	17,000.00
Repairs to Equipment	500.00	446.19		53.81	500.00	1,000.00
Building Repairs and Maintenance	8,000.00	6,022.66		1,977.34	8,000.00	8,000.00
Travel & Conference	400.00	-		400.00	-	-
	122,325.00	98,133.33		24,191.67	106,437.00	114,339.00
Approved 2014 Carryover	8,008.86	645.34		7,363.52		
	130,333.86	98,778.67		31,555.19	106,437.00	114,339.00

CEMETERIES

Caretaking	17,000.00	17,000.00		-	17,000.00	17,000.00
Supplies	500.00	415.62		84.38	500.00	500.00
Repair & Maintenance	4,000.00	1,977.38		1,977.38	4,000.00	4,000.00
Memorial Day Supplies*	750.00	321.04			750.00	-
	22,250.00	19,714.04		2,061.76	22,250.00	21,500.00

*Moved to War Memorial Article 2016-2017

VERNON SENIORS

Van Driver Salaries*	10,000.00	6,819.97		3,180.03	10,800.00	-
FICA*	765.00	521.70		243.30	827.00	-
Gasoline*	1,500.00	2,066.50		(566.50)	1,500.00	-
Activities	2,000.00	2,000.00		-	2,000.00	2,500.00
	14,265.00	11,408.17	-	2,856.83	15,127.00	2,500.00
Carryover per Selectboard	6,164.38	3,927.16		2,237.22		
Income			1,070.00	1,070.00		
	20,429.38	15,335.33	1,070.00	6,164.05	15,127.00	2,500.00

*Move to Town Garage Operations 2016- 2017

SELECTBOARD'S BUDGET FISCAL YEAR 2016-2017***

HISTORIANS SOUTH SCHOOL MUSEUM

Electricity	500.00	441.50	58.50	500.00	500.00
Building Repairs & Maintenance			-	975.00	500.00
Grounds	1,500.00	1,500.00	-	1,500.00	1,500.00
Historic Record Preservation & Supplies	1,000.00	1,033.89	(33.89)	1,000.00	1,000.00
	3,000.00	2,975.39	24.61	3,975.00	3,500.00

Carryover per Selectbord

	9,882.27	9,882.27			
	12,882.27	12,857.66	24.61	3,975.00	3,500.00

CONTRACTED PUBLIC SAFETY SERVICES

WCS Contract Services	231,634.00	231,624.00	10.00	233,950.00	240,032.00
	231,634.00	231,624.00	10.00	233,950.00	240,032.00

FIRE DEPARTMENT

Fire Chief Stipend	5,000.00	5,000.00	-	5,000.00	5,000.00
Lost Wages	800.00	112.00	688.00	800.00	800.00
FICA	444.00	382.52	61.48	444.00	444.00
Uniforms	1,500.00	1,830.69	(330.69)	1,000.00	1,000.00
Inoculations	1,500.00		1,500.00	1,500.00	750.00
Physicals	2,000.00		2,000.00	2,000.00	1,000.00
EAP	425.00	475.20	(50.20)	425.00	425.00
Supplies	2,500.00	2,707.65	(207.65)	2,000.00	1,500.00
EMS Rescue Supplies	4,000.00	2,510.03	1,489.97	4,000.00	4,000.00
New/Replace Equipment	17,000.00	9,988.86	7,011.14	17,000.00	15,000.00
Public Education	1,000.00		1,000.00	1,000.00	1,000.00
Fuel Oil	5,000.00	8,994.81	(3,994.81)	5,000.00	5,000.00
Electricity	4,000.00	3,478.44	521.56	4,000.00	4,000.00
Dues and Subscriptions	700.00	1,699.35	(999.35)	700.00	900.00
Southwest Mutual Aid	26,477.00	26,667.00	(190.00)	26,477.00	28,468.00
Gasoline	4,500.00	3,175.75	1,324.25	4,500.00	4,500.00
Equipment Repair & Maintenance	7,000.00	6,904.46	95.54	7,000.00	7,000.00
Truck Repair & Maintenance	8,000.00	7,671.61	328.39	8,000.00	8,000.00
Fire Pond Maintenance	4,000.00		4,000.00	4,000.00	4,000.00
Building Repairs & Maintenance	4,000.00	5,026.49	(1,026.49)	4,000.00	4,000.00
Training, Travel & Conferences	2,000.00	348.10	1,651.90	2,000.00	2,000.00
Training, Travel & Conference: Rescue	2,000.00	4,676.00	(2,676.00)	2,000.00	2,000.00
Travel Reimbursement	2,000.00		2,000.00	2,000.00	2,000.00
Income			744.89		
	105,846.00	91,648.96	744.89	104,846.00	102,787.00

RESCUE'S OPERATING BUDGET

Monthly Payment	47,981.00	47,980.50	0.50	48,466.00	49,922.00
	47,981.00	47,980.50	0.50	48,466.00	49,922.00

OTHER PUBLIC SAFETY

Health Officer	2,500.00	2,500.00		2,500.00	2,500.00
FICA	306.00	191.26	114.74	306.00	306.00
Fire Warden - Permits	500.00	210.00	290.00	500.00	500.00
Deputy Health Officer	1,500.00	-	1,500.00	1,500.00	1,500.00
Siren's Maintenance/Batteries					2,325.00
	4,806.00	2,901.26	1,904.74	4,806.00	7,131.00

HIGHWAY MAINTENANCE

Equipment Rental	7,000.00	5,006.85	1,993.15	7,000.00	7,000.00
Guard Rails	2,000.00	180.00	1,820.00	2,000.00	1,100.00
Culverts	7,000.00	2,396.25	4,603.75	7,000.00	6,000.00
Gravel	10,000.00	4,894.07	5,105.93	9,000.00	9,000.00
Chloride	6,500.00	6,868.00	(368.00)	6,500.00	7,000.00
Asphalt	1,500.00	768.80	731.20	1,500.00	1,500.00
Salt	39,200.00	34,468.76	4,731.24	46,000.00	46,000.00
Sand	7,000.00	16,980.65	(9,980.65)	7,000.00	8,000.00
Tree Warden	2,300.00	1,900.00	400.00	2,300.00	2,300.00
Stormwater Run-off Permits	800.00	1,640.00	(840.00)	1,600.00	2,000.00
RSMS/Culvert Inventory	400.00		400.00	400.00	400.00
	83,700.00	75,103.38	8,596.62	90,300.00	90,300.00

SELECTBOARD'S BUDGET FISCAL YEAR 2016-2017***

TOWN GARAGE OPERATION

Road Commissioner's Salary	60,289.00	60,366.80	(77.80)	58,735.00	60,270.00
Equipment Operator's Salary	39,987.00	39,874.81	112.19	39,056.00	40,749.00
Equipment Operator/Mechanic's Salary	39,987.00	40,147.55	(160.55)	39,056.00	42,105.00
Part-time Operator's Salary	9,000.00	412.08	8,587.92	7,000.00	7,000.00
Van Driver*					10,873.00
FICA	11,419.00	10,243.75	1,175.25	11,419.00	12,317.00
Health Insurance	37,505.00	39,182.00	(1,677.00)	42,012.00	46,483.00
Dental Insurance	2,178.00	1,602.48	575.52	1,839.00	1,881.00
Uniforms	3,000.00	2,271.97	728.03	3,000.00	2,500.00
Drug & Alcohol Testing	600.00	240.00	360.00	600.00	600.00
Supplies	4,800.00	3,279.83	1,520.17	4,800.00	4,800.00
Fuel Oil	15,000.00	17,479.28	(2,479.28)	15,000.00	15,000.00
Electricity	4,000.00	2,934.26	1,065.74	4,000.00	4,000.00
Utilities (changed from telephone)	1,020.00	215.45	804.55	-	
Dues & Subscriptions	600.00	263.90	336.10	600.00	600.00
Gas & Diesel	16,000.00	20,063.60	(4,063.60)	16,000.00	17,500.00
Road Tools & Supplies	4,500.00	3,319.77	1,180.23	4,500.00	4,500.00
Safety Equipment	3,000.00	1,117.89	1,882.11	3,000.00	3,000.00
Building Repair & Maintenance	8,000.00	3,011.58	4,988.42	7,000.00	7,000.00
Travel & Conferences	1,000.00	45.00	955.00	1,000.00	1,000.00
	261,885.00	246,072.00	15,813.00	258,617.00	282,178.00

*Moved from Senior's Budget

ROAD EQUIPMENT REPAIR & MAINT.

Trucks	13,000.00	10,910.35	2,089.65	13,000.00	13,000.00
Grader	2,500.00	-	2,500.00	2,500.00	2,500.00
Tractor	1,000.00	501.34	498.66	1,000.00	1,000.00
Town Van	1,000.00	606.15	393.85	1,000.00	1,000.00
Snow Plows & Sanders	4,000.00	3,266.89	733.11	3,000.00	3,000.00
Front End Loader	2,500.00	551.30	1,948.70	2,500.00	2,500.00
Small Equipment	2,400.00	392.38	2,007.62	2,400.00	2,400.00
Radios	1,000.00	364.00	636.00	1,000.00	1,000.00
Income			1,418.13	1,418.13	
	27,400.00	16,592.41	1,418.13	12,225.72	26,400.00

Carryover per Statute, 2015

	36,236.13	33,734.16	2,501.97		
	63,636.13	50,326.57	1,418.13	14,727.69	26,400.00

TOTAL BUDGET	2,042,324.00	1,884,511.48	178,592.11	335,930.43	2,105,574.40	2,140,393.00
Deduct Estimated Income					(225,000.00)	(230,000.00)
Deduct 2013-2014 Surplus					(87,803.99)	
Deduct from Fund Balance (undesignated, unreserved)					(70,000.00)	

TOTAL AMOUNT TO BE RAISED	2,042,324.00	1,884,511.48	178,592.11	335,930.43	1,722,770.41	1,910,393.00
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MISCELLANEOUS APPROPRIATIONS

	<i>Balance Previous Years</i>	<i>Transfers and Appropriations</i>	<i>Income 2014/2015</i>	<i>Expenses 2014/2015</i>	<i>Balance</i>
MISCELLANEOUS APPROPRIATIONS					
Library Administration & Operation		112,857.00		(112,857.00)	-
Outside Organizations		10,010.00		(10,010.00)	
Elderly Assistance Fund		20,000.00		(20,000.00)	
James Cusick Scholarship Fund		40,000.00		(40,000.00)	
Rescue Truck		15,425.00		(15,425.00)	
Engine 1 Replacement		97,656.00		(92,110.20)	5,545.80 **
Town Road Upgrade Fund		100,000.00		(100,000.00)	
Town Parking Lots Maintenance Fund		98,000.00		(98,000.00)	
Professional Services Fund		20,000.00		(20,000.00)	
Reappraisal Fund		10,000.00		(10,000.00)	
Capital Fund		111,365.68		(111,365.68)	

Balances as of June 30, 2015 do not include appropriation amounts voted at March 2015 Town Meeting

**** Balances Returned to General Fund**

BOARDS AND ORGANIZATIONS

FIRE WARDEN'S REPORT

This year has been another quiet year, with few burning permits issued. We would like to thank the residents for continuing their good and safe burning habits.

My phone number is 254-2279

RAYMOND CAPEN
Fire Warden

ELDERLY ASSISTANCE BOARD

MISSION STATEMENT:

USING EAB GUIDELINES TO ASSIST IN GIVING VERNON SENIOR RESIDENTS THE ABILITY TO SAFELY STAY IN THEIR HOMES

As in the past, snow removal topped our list of services and has become our major expense. We appreciate your patience during storms as our contractors work to get everyone plowed, sanded and shoveled. We extend a huge thanks to our contractors for keeping our Seniors safe. A thank you to those others, too numerous to mention, who have helped in projects over the past year.

We have a few changes on the Board. The Board has increased from 5 members to 7. We welcome new members Cindy Turnley and Kevin Turnley. Phyllis Newton resigned from the Board this year and we thank her for her service.

The basic rules for assistance are that you are not depleting your finances, are at least 65 years of age or disabled, and have been a resident of Vernon for a year. Your request is only shared with the Board members for approval and funding, then with any necessary agency or volunteer in order to complete the request.

The members also extend a thank you to all the residents of Town who provide us with the funds so that we can continue to provide assistance.

If you are in need of assistance please do not hesitate to contact a Board member.

MARYLYNN SCHERLIN, Chairperson
SANDRA HARRIS
JANET RASMUSSEN
LINDA SHIPPEE
SHARON RICHARDSON
CINDY TURNLEY, Clerk
KEVIN TURNLEY

CEMETERY COMMITTEE

Mission Statement: To Maintain Vernon Cemeteries In A Way That Conforms To Vermont Law, Promotes A Safe And Tranquil Setting, And Honors And Safeguards The Community History They Reveal.

The Vernon Cemetery Committee was very busy this past year. We meet from March through December and invite anyone who is interested to attend our meetings. At our December meeting we welcomed new member Dean Spaulding.

The Committee walks through and monitors each cemetery to assess any work that may be needed. This year we placed new stone under the Tyler Cemetery fence and touched up the paint. We spent many hours revamping and organizing the Cemetery Rules. They were approved by the Selectboard in December 2015. The rules are available at the Town Clerk's office and are given to persons after purchasing a plot in one of our cemeteries. The Committee has developed plans for spring repairs. We also rely on our residents to inform us of any discrepancies that they may see. If you own a lot in one of the Town cemeteries, we ask that you check the condition of your shrubs, trees and other plantings and ask that you maintain them as required. The Town is not responsible for maintaining plantings that you do on your family lot. However, if they are not maintained and grow out of control, we do have the right to trim accordingly. We have noticed a number of berry bushes growing. These need to be removed!

David Howe of Howe's Lawn Care in Winchester, N.H. provided excellent care again to our cemeteries. We would like to thank David and his crew for their outstanding work. We appreciate all the care he has taken in making sure our cemeteries are in good condition and the appearance is something the Town can be proud of.

We welcome input from the community and invite you to contact a committee member with any suggestions or concerns that you may have. We look forward to serving the Town and keeping our cemeteries in good order in the coming year.

MARYLYNN SCHERLIN, Chairperson
SANDRA HARRIS, Vice Chair
JANET RASMUSSEN, Secretary
BARBARA MOSELEY
CHRISTIANE HOWE
DEAN SPAULDING

VERNON HISTORIANS, INC.

The Vernon Historians exist for the purpose of preserving historical materials and artifacts. This helps us picture life and events of the past, which have shaped our community. Preserving and recording are a significant part of our program.

Our annual March Town Meeting day food/bake sale is one of our main money raisers. We thank our members, and non-member supporters, for their delicious contributions, and the townspeople for their continued support.

Our Memorial Day service at the Pond Road Chapel is always well attended. Traditionally this program remembers those who have served in the various wars. Our thanks to the American Legion Color Guard, Joanna Damon and her husband for their musical tribute, and to guest speaker, Marvin Shedd, who helped remind us of our patriotic heritage. The Museum is opened Sundays, June through September. This year, on opening day, we held a pie sale. We always sell out very quickly and this year was no exception. In August we hosted a "Mums and More Sale" that featured lovely garden mums from Griffins Gardens, pottery by Bronna Zlochiver, jams made by Gretchen Harvey, knitted items by Sheelah Buedinger, and, homemade bath salts and soaps by "Vermont Naturals". Each participant gave a small percentage of their earnings to the Historians.

This year we gave the Vernon Elementary School 4th grade students the opportunity to have their Vermont projects on display at the Museum for the summer season. We enjoyed having their projects on display and hope to expand on this next year.

The painting and repairs on the Museum building have been completed. The painting of the Pond Road Chapel (the Historians own and maintain the Chapel) will be completed in the spring.

Our meetings/programs are held quarterly. This year our programs included a presentation by Paul Miller who exhibited his collection of Shaker boxes and the methods he uses in constructing them; a demonstration by Ron Warriner about his collection of player pianos. We enjoyed listening to a selection of his piano rolls including Jazz, Classical, Blues, and Western type music; and lastly, Jim Auchmoody, who presented a program on homemade depression era musical instruments. Jim explained their construction and demonstrated several he has constructed, including a guitar made from a bed pan.

We mourn the loss of another of our long time, very dedicated members, Dick Tripp.

Please consider joining us as we continue to preserve the heritage of our unique Town of Vernon, not only the only town in Vermont to have a nuclear power plant, but also the only Vermont town to be named by a woman.

Membership Dues: Adult \$10.00, Sustaining Adult \$20.00, Junior (under 18) \$2.00, Institutional \$25.00, Life \$100.00

Officers for 2015-2016: President: Dale Gassett, Recording Secretary: Carol Hammond, Corresponding Secretary: Sallie May, Treasurer: Phyllis Newton.

Trustees: d Peg Frost, Vice Chair: Sallie May, Secretary: Carol Hammond, Sandy Morrison, Jan Pedduzzi, Heather Frost, Barbara Moseley and Pam Cersosimo.

VERNON SENIOR CITIZENS

The Vernon Seniors have enjoyed another year of fellowship, good food and interesting programs.

January—Vernon Tornados Jump Rope Team

February—Mike Hebert—report from Montpelier

March—Jack Arensmeyer—music

April—Rena Provencher, RN—"Bullying"

May—Betty Chamberlin—Pictures of New Zealand

June—Bingo

July—The Heiles music

August—Annual picnic

September—Hospice

October—Flu shots

November—Thanksgiving Dinner

December—Annual Meeting & Making Christmas Table Decorations

Officers for 2016

President: Betty Chamberlin
Vice President: Diane Clarkson
Co-Recording & Corresponding Secretaries:
Kathleen Harrison & Sallie May
Treasurer: Nancy Durborow
Co-Treasurer: Carol Moore

We invite all of our members to join us at our regular business and pot luck meetings on the 2nd Monday of each month, and our Birthday celebration and program on the 4th Monday.

VERNON SENIOR ACCOUNT

BALANCE: January 1, 2015 \$ 4,904.66

ADD: Receipts

Dues \$ 455.00

Donations 25.00

Interest 6.17

Town Budget Funds 2,000.00

2,486.17

DEDUCT: Disbursements

Supplies & Meeting Expenses \$ 257.36

Driver Expense 94.70

Dinners 1,652.08

Donations 300.00

Programs 50.00

Misc. 195.00

(2,549.14)

BALANCE December 31, 2015 \$ 4,841.69

VERNON FREE LIBRARY 2015 LIBRARY
TRUSTEES' REPORT

The Vernon Free Library Annual Report for Fiscal Year 2014-2015 highlights the year's activities and achievements. The Library remains the literary center of Vernon, provides ongoing educational opportunity for all in our community, and continues to serve its function as an invaluable institution, available to all townspeople.

The role of the Board of Trustees is to work with the Library Director in policy development and budget oversight. The Board meets monthly to hear reports from various sources and to take necessary action on Library matters.

In fiscal year 2014-2015, we dedicated ourselves to our responsibilities as trustees as we continue to improve and enhance our service to the citizens of Vernon. In January 2015, Trustees instituted a policy for charging non-Vernon patrons an annual membership fee.

Our Library staff carefully plan the library schedule to optimize our service to the townspeople while keeping a watchful on the budget. Both librarians, as well as our Library Assistant, are available to guide and inform patrons about any and all of our resources. Patrons have the opportunity for individualized instruction by Library staff in using any of our resources. Trustees instituted a series of Author Talks, which began in January with a talk by Castle Freeman of Newfane, followed by author Elizabeth Macalaster of S. Newfane, and continued with a talk by Lynn Levine, author, forester & tracker of Dummerston. More Author Talks are planned.

The Library Trustees are committed to continuing to provide quality library services to the community. We believe libraries are essential to education and lifelong learning, to economic development, strong communities, and to a democratic society in which every individual participates.

We are excited as we look to the future of our Library's potential as an important resource in Vernon as a community meeting place and to expanding our programs to include local artists, writers, and others who enrich our lives. If you have not been to our Library in a while, we invite you to stop by and spend some time browsing the collections while enjoying a cup of coffee, tea, or cocoa.

We are grateful for the support given to our Library by the community.

Trustees (Term):

Janis Pereira – Chair (2018) - 257-7416
tomjanis@comcast.net

David Webb – Vice Chair (2017) – 579-1153
davidmariawebb@yahoo.com

Bronna Zlochiver - Secretary (2018) - 579-1567
bronna.zlochiver@gmail.com

Kathy Korb – Trustee (2016) – 254-7030
katkorb@myfairpoint.net

Dawn Petrovsky – Trustee (2016) – 579-1548
dpetrovsky@wsesu.org

Find us on **Facebook** or check out our website at www.vernonfreelibrary.org

**VERNON FREE LIBRARY
FINANCIAL REPORT**

				Proposed
	F/Y	Actual	F/Y	F/Y
	14/15	14/15	15/16	16/17
Wages	\$68,899	\$68,356	\$68,827	\$78,018
FICA	5,270	5,218	5,265	5,968
	\$74,169	\$73,574	\$74,092	\$83,986
Insurance	\$19,000	\$5,398	16,610	12,000
Supplies	1,000	1,235	1,400	1,300
Books	10,800	13,807	12,700	12,700
New Equipment	600	386	600	700
Leased Equipment	1,100	1,090	1,100	1,100
Renewals/Periodicals	1,200	1,482	1,200	1,220
Audio/Video	1,760	2,113	2,000	2,100
Internet Access	1,200	856	1,100	700
Software	100	48	100	100
Electronic Resources	200	151	200	200
Postage	600	1,491	800	800
Dues	200	270	300	300
Technology	1,300	979	1,300	1,200
Repairs & Maint	1,000	1,353	1,000	1,000
Miscellaneous	150	19	50	50
Programs	500	604	500	800
Program Supplies	900	1,373	1,000	900
Wrkshps, Conf, Mlge	<u>1,000</u>	<u>413</u>	<u>500</u>	<u>500</u>
	\$42,610	\$33,068	\$42,460	\$37,670
Totals	\$116,779	\$106,607	\$116,552	\$121,656

VERNON FREE LIBRARY REPORT

The Library staff has been very busy this year with programming, fund raising and assisting patrons in finding just the right book. Technology has become extremely important to most patrons so staff must keep up with all the newest digital trends. The Internal Revenue Service has discontinued sending any tax forms for distribution to tax payers therefore it has become the responsibility of Libraries to make the forms accessible online. There is a great demand from January thru April every year which keeps staff busy finding the necessary forms and instructions. This is just another service we provide to the residents of Vernon.

Currently the Library has 1198 registered patrons which increased membership 7% from the previous year. That's about 46 percent of Vernon's 2,200 residents. Staff signed up 74 new patrons during the year, many of them new residents to Vernon. We had approximately 9,000 visits to the library which is a 7% increase over the last fiscal year and a program attendance of 1800.

Patrons borrowed over 10,588 items from a collection of approximately 17,600 print items (books, magazines, etc.), 664 DVDs, 361 audio books, and access through ListenUp VT to another 6,000 downloadable audio books and 4,000 e-books.

Last summer, the children enjoyed **EVERY HERO HAS A STORY** summer reading program. 43 children registered for the summer reading program and 32 completed their reading contracts. There were 188 visits in 4 weeks by children during the program and 636 books were read. They enjoyed activities and books about animal heroes, local heroes and super heroes.

The young adult summer reading program theme was **UNMASK!** 9 young adults registered for the program and 7 completed it. They read 43 books during the program.

On a Saturday morning in June, as part of the summer reading program, the library sponsored a Local Hero event. The children were able to meet the Vernon Fire Department fire fighters and sit in a fire engine. They also met EMTs from Rescue Inc. and sat in an ambulance, as well as a Deputy from the Windham County Sheriff's office and sat in a police cruiser. Twenty children and adults enjoyed meeting our local heroes.

Children who completed the summer reading program were treated to a pizza party and an evening of ART FOR ALL HAPPENINGS. They were able to move through various stations and make crafts relating to HEROES. They received their reading certificates and a gift certificate to Everyone's Books.

The Children's Librarian made weekly visits the Vernon Recreation Department Camp. Story time was enjoyed by 133 children and they checked out 125 books.

Preschool Story time is held 4 times a month. The Vernon Recreation Department Preschool came to the library at this time for a story and to pick out a book to check out and take home. All children ages 3 to 5 years are welcome to attend.

Rhyme Time for children and their siblings, birth to 3 years, and parents/guardians is held on Mondays at 10:30 am. The participants enjoy stories, songs, and movement games. It's also a great time for socializing and networking.

The Library continues to participate in the **DICTIONARY PROJECT**. The Library purchased Student Dictionaries for every third grader at the Vernon Elementary School. The Children's Librarian visited the third grade classroom, met the children, talked about library services, and distributed the dictionaries. The children are always excited to receive their own dictionaries.

The following is a list of some of the additional services we provide:

- **Knitting Group**
Every Wednesday from 1-2 pm
Open to all from beginners and those who want to learn to experienced knitters
- **Reading Group**
2nd Thursday of every month
Discussion and selection of a book each month
- **Listen Up! Vermont**
Library members are able to access downloadable audio books and e-books
- **Universal Class**
Over 500 online non-college credit Continuing Education Courses for library members personal enhancement
- **Vermont Online Library (VOL)**
Online resource for library members (adult and children) that includes:
Heritage Quest Hobbies Health Job Seeker
Small Business Owners Language Learning
Chilton's DIY Auto Repair Traveler Tools
Reference Databases and Periodicals
- **Consumer Reports On-Line**
- **Huckle Hill Senior Housing Outreach**
Delivery and pick-up of books for residents

Our sincerest thanks to everyone for your continued support.

Director KRISTINE BERBERIAN

Children's Librarian JEAN CARR :

Assistants: JAN BERBERIAN MARY ELLIS
 DYLAN COURTEMANCHE

Volunteers: JUNE COURTEMANCHE
 LANIE ST. ONGE

Please "like" us on FaceBook and visit our website at
www.vernonfreelibrary.org

SELECTBOARD'S ANNUAL REPORT

The Selectboard has had a very busy year and Selectboard meetings have been lively with residents regularly attending the meetings and offering input on a variety of issues.

A special town meeting was held on May 5th to reconsider the article to eliminate the office of local auditors. The results of the voting again were to eliminate the local auditors' office.

Two additional voting times had to be scheduled because the School budget failed on March 3rd, and again on May 5th. The budget finally passed on June 23rd.

We were faced with the resignations of Selectboard members which necessitated a special election on June 30th. We appreciate the people who filled these positions temporarily and were willing to serve our community until the special election was held.

Residents are getting increasingly concerned about the continuing rise in education costs. Because of state and federal mandates, there is practically no local control of costs. We have made cuts in our town budget, but since the municipal budget is only about a third of the school budget, our cuts don't have a big impact on taxes. However, we will continue to look at ways to conserve and to make the best use of our resources.

Town residents have done an amazing job with the pay as you throw program and recycling. Initially, it was anticipated that the sale of the trash bags would fund rubbish removal. However, because there is less rubbish and more in the recycling bins, sales of bags dropped substantially. We appreciate the co-operation of Mr. Mallory of Triple T in looking at other alternatives to further cut costs of rubbish removal.

We continue negotiations with Entergy for a tax stabilization agreement. The Tax Committee members have worked very hard and long. Hopefully by Town Meeting, the Board will be signing an agreement with Entergy. The Selectboard has tried hard to maintain a level budget because we were uncertain as to what might happen with Entergy. While we were in negotiations with them during the fall of 2015, the state stepped in and demanded that Entergy be put back on the Education Grand List. Because we had no choice, we had to send out a tax bill to them for \$ 2.5 million for education, which was over and above the municipal tax bill, and this effectively shut down negotiations between Entergy and the Town.

We have recently been meeting with Entergy again and are working to hammer out an agreement. Because the plant is closed, the negotiated value will be far less than in the last several years when the plant was in operation, and the revenue generated in taxes from the plant will also be far less. Town residents will be required to take a long hard look at needs versus wants from this time forward.

As was stated in last year's town report, **we urge you to attend Town Meeting this year.** Difficult decisions will have to be made as to the level of services that we can afford. For over 40 years we have benefited from a single tax payer that has paid anywhere from 43% to 90+% of our property taxes. But the level of cuts depends on YOU, THE TAXPAYER. We all need to learn to think "outside the box" and hopefully we will come to a mutually satisfactory agreement.

We look forward to seeing you at Town Meeting.

CHRISTIANE HOWE, Chair

SANDRA HARRIS

JEFFREY DUNKLEE EMILY VERGOBBE JOSH UNRUH

REPORT OF THE LISTERS

The responsibility of the Listers is to maintain the Grand List on an annual basis. The Grand List is then used for setting the town and education tax rates.

It doesn't seem possible that Vermont Yankee has been closed for over a year and we no longer see the white clouds of vapor rising over the plant. A large portion of the work force has been transferred or reassigned to another nuclear facility, while some have retired and remained in our community. Another round of layoffs will come in April. At this time, the Tax Committee which includes the Listers has been working with Entergy to come up with a negotiated value for the plant.

We are happy to report an agreement with TransCo/VELCO, which with the agreement with TransCanada, helps to provides stability in the grand list through 2019.

The town again saw an increase in sales and transfers of property. From April 2014 to April 2015, we processed 67 property transfers. Not all were market sales—some were foreclosures, estate settlements, decrees of divorce, and life estates. At the time of this writing, there are under 20 houses on the market plus a few pieces of land. At this time, we are anticipating conducting a town wide reappraisal, to be completed in 2018.

Because we had a number of people come into our office to grieve their property taxes after they received their tax bills, we would like to reiterate what was in our report last year. **Listers are not responsible for tax increases.** The total data we collect on all properties determines the grand list. The grand list is divided by the cost to operate the town—the money raised at town meeting—and that figure is the tax rate which is applied to every property in town. Also, it is important to remember the relation between the grand list and the tax rate. When the grand list decreases, the tax rate increases and vice versa, because of the amount of money needed to operate the town.

In April of 2015, Phyllis Newton resigned as Lister after 25 years of serving the Town of Vernon in this position.

In June, a special election was held to vote in a new Lister as well as to fill the seats of two Selectboard members who had resigned. Jeremiah Sund, a new property owner in Vernon now serves on the Lister board. Jeremiah comes with a background in assessment and appraisal as well as a working knowledge of the computer programs used in the Listers office.

Finally, A REMINDER TO TAXPAYERS....

EVERY TAXPAYER WHO RESIDES IN VERMONT AND CLAIMS A HOMESTEAD WILL BE REQUIRED TO FILE THEIR HOMESTEAD DECLARATION EVERY YEAR ON OR BEFORE APRIL 15TH.

WILLIAM HAMMOND~JEREMIAH SUND~ CAROL HAMMOND

RECREATION DEPARTMENT

“To promote recreation services that will foster and encourage the development of a healthy lifestyle for the community”

Writing an opening paragraph can often present a challenge. The premise, after all, is to grab the reader's attention and with each written word make them want to read further, make them want to dig deeper into the article, essay, book, or, as is the case here, our annual town report.

One could surmise that Town Meeting 2014 was very much like an opening paragraph. Only in this case, the paragraph is all we had...the story was to be crafted at a later date. Residents attended in record numbers, expressing themselves as never before, and ultimately voting to support the Recreation Department. Terms like grateful, appreciative, and honored really do not convey just how much that support has meant to us.

We were now tasked with writing the story. That story included several new programs. Fortunately for us, Elementary Teacher Tai Morse has a strong background in gymnastics. She has done a tremendous job with 59 kids participating over two sessions.

In September we held our first 5k walk/run. Looking to find a way to make it a family friendly event, we developed the idea to hold it in the evening with 93 runners and walkers creatively decorating themselves to glow in the dark!

The Home for the Holidays Craft Fair traditionally held by Entergy was in need of a new organization to host. What a tremendous opportunity! The fair was a success and we got to meet a lot of great people.

Beyond these new programs we had record participation in several others, including Baton and Zumba.

Our team sports continued to perform exceptionally well thanks to a group of volunteer coaches who routinely go out of their way to ensure that a positive atmosphere for learning is maintained. It was great to be in attendance when the 3rd and 4th grade basketball team defended their championship at the end of season Bernardston Invitational!

The story doesn't stop there. After years of operating in the Town Office Building, the preschool was at a crossroads. The space would simply not allow us to accommodate anymore students and our waiting list was growing. With this in mind we approached the elementary school. An agreement was made to rent a classroom. We now had the space to expand!

Of course, this all could not be done without looking at things in a more practical manner. We realized the idea of offering free programs was no longer a viable way of operating. Open gyms, volleyball, and pick-up basketball would now include a fee of \$1.00. This was one way we looked to increase revenue without patrons feeling a heavy burden to subsidize the department. We set a reasonable revenue goal of \$178,479.97. This represented an increase of \$16,865.00 from fiscal year 2013-2014. With record participation and community support, that goal was met and exceeded with revenue totaling \$192,168.12.

Staying with our story telling theme, I should have a dramatic plot twist or suspense filled final chapter. This story has neither. It wraps up with a department proud to have met our goals, but more importantly, proud of the countless volunteers and families who are involved each and every year. Ultimately, that is the kind of story that we want to be part of!

SETH DEYO, Director

This year we offered 37 programs with over 2,100 participants:

Adult Basketball	15-25
Adult Swim	4-6
Adult Volleyball	10-15
Aerobics	10-15
After School Program	47
Archery	17
Baton	21
Baseball/Softball	93
Basketball	98
Basketball Tournaments *	
Boys	9 Teams
Girls	8 Teams
Camp In	38
Christmas Crafts	43
Cooking	26
Craft Fair	47 vendors
Day Camp	194

Diving Lessons	12
Easter Egg Hunt	150
Family Swim Passes	129
Finess	10-15
5k Glow Run	93
Gymnastics	59
Halloween Party	200
Line Dancing	10-15
Open Gym	10-25 daily
Parent/Toddler Swim	11
Pool Party/Campout	20
Pumpkin Carving	21
School Break Open Gym	20-25 daily
Soccer	108
Sports Camp	15
Swim Lessons	247
Teen Swim	20-25
Turkey Shoot	100
Vernon Preschool	28
Water Aerobics	5-10
Zumba	72

2015 Town Clerk's Report

2015 has been a challenging year for the Vernon Town Clerk's Office. Our present Town Clerk, Susan Miller has been out struggling with various health issues for the past nine months. A medical procedure scheduled for July necessitated a leave of absence beginning on July 1st of 2015. Susan had expected to return to work within a 12 week period, but has been unable to return due to complications. We are sure Susan would appreciate receiving cards and/or notes of well wishes at 41 Happy Hill Road in Vernon.

Early in June before Susan's leave, Nancy Gassett agreed to be sworn in as an assistant town clerk to train and work in Susan's absence with Assistant Town Clerk, Aina Lindquist. Aina has been a part time Assistant Town Clerk in Vernon for approximately 10 years. She came to Vernon with years of experience in other Vermont towns. Aina and Nancy have worked together for the past eight months covering the services and statutory duties of the Town Clerk's Office; consulting with Susan as needed.

Future of the Town Clerk's Office

Susan Miller ran for Town Clerk in 2013. Her three year term will expire in March of 2016. The Town Clerk's position will be on the ballot for election Tuesday, March 1st, 2016. As previously explained in this report, Susan is not in a position to seek re-election. Presently, the most experienced Assistant Clerk in Vernon is Aina Lindquist. However, she lives outside of Vernon, so she is ineligible to be a candidate for Vernon Town Clerk. Nancy Gassett is a resident of Vernon and will be on the March 2016 ballot for the Vernon Town Clerk position. Susan and Aina are both endorsing Nancy as the best choice to be the next Vernon Town Clerk. At the time of the 2016 election, Nancy will have had nine months of the hands-on training and experiences that are a necessity to effectively function in the Vernon Town Clerk's Office. We all agree that the office is best served by a person with strong administrative capabilities and a focused attention to details. Nancy possesses these qualities.

The transition of Town Clerks in Vernon has followed a practical pattern that has been in the best interest of the taxpayers and residents for at least the past 40 years. Our Town Clerk from 1990 to 2013 was trained by our previous Town Clerk of 14 years when she took over the office. Susan Miller, our present Town Clerk, was an Assistant Town Clerk for 11 years before she ran and held the office for the past three years. We believe this pattern should continue. In our experiences, the demands of the office require a hands-on trained person as Town Clerk to assume the responsibilities of correctly handling our vital Town records, among many other important statutory duties that have been outlined in this report.

Looking ahead, we also believe we have a responsibility to look ahead and make preparations for the future. If Nancy is elected, she and Aina have agreed to seek out a person from the next generation in Vernon hoping to find a resident who is willing to be trained and prepared to carry on the duties of the Vernon Town Clerk's Office in the years ahead. We hope Vernon voters will give careful thought and consideration to their choices.

Town Clerk's Office – Central Role

As many of you know, the Town Clerk's Office plays a central role in Vernon's local government. Vermont Statutes entrust Town Clerks in Vermont with an extraordinary list of roles and responsibilities in serving their communities. As the statutory manager and preserver of the Town's records, the Vernon Town Clerk's Office receives and records warnings, hearings, oaths, minutes, permits, contracts, current use applications, maps, plats, liens, mortgages, property transfers and all records of land transactions. We receive and keep the grand list annually and we also keep and manage all vital records such as births, marriages, and deaths in accordance with statutes. Indexes in book and card form are kept and updated as needed, allowing organized access to Town records. We are required to make records available to the public as outlined in the Vermont Public Records Law.

Some of our Town records have been copied for preservation and back up. We have moved forward with this project and expect to have all of our records copied and preserved by the end of February 2016. In the process, we are having Town records converted to a digital format. Our aim is to have digital files available on a Town Clerk Office computer for the public to have easy access in doing searches and making copies of records.

Other Town Clerk statutory duties include serving on the Board of Tax Abatement as the clerk and a voting member at abatement hearings, issuing marriage licenses in accordance with statutes, serving as a voting member and clerk of the Board of Civil Authority, receiving DMV Excess Weight Permits, receiving funds and completed forms for Green Mountain Passports, receiving funds and forms for land postings, updating the 911 Addressing System as needed and serving as the recording officer and clerk of the Local Liquor Control Board.

New Vermont Elections Management System

Managing and running local elections are a Town Clerk statutory duty, including the management of the Town's voter checklist. In the Fall of 2015, the State of Vermont launched a new system designed to allow Town Clerks throughout the State to better manage all aspects of elections; including the maintenance of voter checklists. Prior to the launching of the system, Nancy was able to join with Town Clerks throughout the state to attend three and a half days of hands-on interactive training on the use of the new system. The Clerks and Assistants in attendance were able to give their observations and feedback to make improvements for practical usage. The training was led by the Elections Division of the Secretary of State's Office.

Another feature of the new elections system allows Vermont residents to register online. Once registered, a voter can visit their "My Voter Page" to view and access their personal information and to perform functions such as making a request for an absentee ballot and making changes to their name and/or address information. Voters can access their "My Voter Page" by going to the Vermont Secretary of State website, click on Elections, then Voters, to find the "My Voter Page" icon. Overall, the new Vermont Elections Management System (VEMS) has been a great success and asset to Vermont Town Clerks and individual voters who choose to use the online services and information.

In managing voter checklists, Town Clerks are required by statute to do a bi-annual purge to be sure those listed are still residents and eligible to vote. To perform the purge, Town Clerks meet with their Town Boards of Civil Authority (BCA) to go through their checklists name by name to recognize those who have deceased or moved out of town. Once a list of challenged voters is established, a letter is sent out to each challenged voter with a return postage paid postcard requesting confirmation of voter eligibility. Once the postcard is returned, the voter's status is updated accordingly. Town Clerks are required to keep all correspondence related to a checklist purge to be accountable for actions managing Town voter eligibility. Voters cannot be purged without proper authorization. There was a checklist purge performed at a Vernon BCA Meeting in the Fall of 2015. There were 256 voters identified and challenged. The Town Clerk's Office is constantly updating voter information as it is received.

Dog Registrations – Rabies Clinic

Maintaining the Town's dog registrations are a statutory duty of the Town Clerk's Office. Annual registrations are required and we have mailed out the 2016 renewal forms and letters. Vernon presently has 360 registered dogs. All dogs are required to be registered by April 1st each year. If you receive a registration, please be sure to check and see if your dog is in need of a rabies shot. Your dog(s)' rabies expiration date will show on the form. Updated rabies certificates are required at the time of registration. If you have a new puppy, it must be registered when it reaches six months of age. The registration fees are: \$9.00 per dog for spayed or neutered dogs and \$13.00 per dog if they are not spayed or neutered.

Vernon Fire Chief Todd Capen and his wife Tiffany have once again agreed to join with the Town Clerk's Office to organize and hold a rabies clinic this year. The clinic will be held on Sunday, March 13, 2016 at the Vernon Fire Station from 1:00 PM to 4:00 PM. Veterinarian Pam Sorton will administer the shots again this year. Rabies shots will be \$10.00. For your convenience, we will also register dogs during the rabies clinic. Cats are also welcome to receive shots at the clinic as long as they are crated.

Town Clerk Non-Statutory Services

There are many services the Vernon Town Clerk's Office fulfills that are not statutory, such as: selling Town trash bags and bus passes, making copies, providing notary service, making the monthly Town bus schedule, receiving, sorting, delivering the Town's mail daily, answering telephone calls and in-person requests redirecting as necessary, signing out Town Office Building keys as needed while maintaining a key log and keeping track of keys. Other non-statutory duties include receiving completed building use forms and passing them on to the Town maintenance foreman and processing vehicle registration renewals mailing them out to the State Department of Motor Vehicles weekly.

The Vernon Town Clerk's Office also manages the James Cusick Scholarship by making and receiving applications, organizing applicant information to determine eligibility, initiating and warning two annual scholarship committee meetings taking minutes of the meetings, receiving applicant verifications and determining completeness of applicants qualifications, presenting information to the scholarship committee, and making a list of approved recipients for the treasurer to issue checks.

Another service covered by the Town Clerk's Office is the selling of Town cemetery plots. When a purchase is initiated, availability needs to be identified and at times a visit to a Town cemetery is needed. Once the plots have been chosen, a deed is typed with the corresponding descriptions and the completed deed is signed by the Selectboard. The deed is then recorded in the land records, corner markers are ordered, and the cemetery card system and maps are updated. As needed, cemeteries are also visited to identify a plot for burial and/or placement of corner markers or grave markers.

Town Clerk's Office Income

Some of the duties and services provided by the Town Clerk's Office generate income. The monies are used to offset the budget and also for record preservation and restoration. The detailed income listings from the Town Clerk's Office for Fiscal Year 2014/2015 are as follows:

COPIES	\$ 2,058.75	
CERTIFIED COPIES	\$ 2,290.00	
DOG LICENSES	\$ 1,771.00	STATE \$1,469.00
DMV	\$ 375.00	
RECORDINGS	\$ 8,148.00	
RESTORATION	\$ 5,431.00	
MARRIAGE LICENSES	\$ 495.00	
BTP	\$ 175.00	
DISK OF GRAND LIST	\$ 5.00	
COPY OF TOWN PLAN MAPS	\$ 18.00	
LAND POSTING	\$ 35.00	
SEARCH LAND RECORDS	\$ 239.00	
NORTH CEMETERY	\$ 300.00	
TYLER CEMETERY	\$ 100.00	
COPY MYLAR MAP	\$ 10.00	
FAX	\$ 75.75	
POSTAGE	\$ 31.24	
GREEN MOUNTAIN PASS	\$ 6.00	
LIQUOR LICENSE	\$ 115.00	
TOTAL	\$ 21,678.74	

Volunteers

With three school budget votes and other special town meetings, we have had several elections over this past year. We would like to express our sincere thanks and appreciation to all of our volunteer election workers who have given their time freely. The Town Clerk's Office also has volunteer workers who give of their time as their schedules allow. We would like to recognize and thank our office volunteers: Phil Nelson, Carol Shippee, Peggy Frost, Joyce Goodnow, Lynda Starorypinski and Melissa Ferris. Without volunteers in the Town Clerk's Office, many tasks would not be completed.

Vernon Giving Tree

The Town Clerk's Office and Vernon Free Library joined together this past December to organize a "Giving Tree" project during the Christmas Season. Through the generosity of many Vernon residents, we were able to meet the practical needs of many individuals and families in our community. Thank you to all who participated. We received many expressions of thanks from those who were served.

Australian Ballot Voting

Australian Ballot Voting will be held on Tuesday, March 1, 2016 downstairs at the Vernon Town Office Building, from 7:00 AM to 7:00 PM. Registered voters will decide on local candidates, the school budget, and Presidential primary candidates. Those who are planning to vote in March must register by February 24, 2016 at 5:00 PM. Absentee Voting is available by request to the Town Clerk's Office or online through the Vermont Elections Management System. There are three elections scheduled this year as follows:

March 1, 2016 – Local Candidates, School Budget, Pres. Primary

August 9, 2016 – Vermont State Primary

November 8, 2016 – Presidential Election

March 1st Australian Ballot Voters will be asked to weigh in on a non-binding resolution question. Vernon Planning Commission Representatives will be present with an unofficial paper ballot that will be separate from the official election ballots. Voters will be asked to answer "yes" or "no" on supporting the construction and operation of a gas fired electric generating station in the Town of Vernon.

2016 Vernon Town Meeting

The 2016 Vernon Town Meeting will begin on Monday, February 29th at 6:30 PM and continue if necessary on Wednesday, March 2nd at 6:30 PM. The meetings will be held at the Vernon Elementary School. As previously stated, Australian Ballot Voting will take place on Tuesday, March 1st downstairs at the Vernon Town Office Building from 7:00 AM to 7:00 PM.

Town Clerk's Hours

The Town Clerk's Office is presently open to the public Monday through Thursday 7:30 AM – 5:00PM and by appointment as requested. For the past nine months, we have had 79 work hours weekly for the Town Clerk's Office. These work hours have allowed us to increase our hours open to the public. The office workload and the training of a new assistant has been managed by using a portion of the Town Clerk's work hours for weekend and evening work hours as needed.

The Selectboard has chosen to present a 2016-2017 Town Clerk's Budget that will provide for 69 work hours weekly. This may have an effect on office hours that are open to the public in the future. Perhaps the incoming Town Administrator will take some of the non-statutory work presently performed by the Town Clerk's Office. It has been our pleasure to serve you. We truly enjoy meeting and interacting with the people of Vernon.

Respectfully,

Susan Miller, Town Clerk
Aina Lindquist, Assistant Town Clerk
Nancy Gassett, Assistant Town Clerk



Rescue Inc is excited to provide emergency medical response and transportation in your community. As a local non-profit we have been providing high quality, cost effective care to this region for fifty years. As a recognized leader in the field, Rescue has always strived to provide risk appropriate response at the highest levels possible. This dedication to excellence is shared by the men and women who work twenty-four hours a day, seven days a week to ensure an ambulance shows up at your door in your moment of need. Annually our staff of forty-six licensed EMT, AEMT and Paramedics respond to more than 5200 calls that range from car accidents to critical care transports from one hospital to another. Today we provide this service with a fleet of seven ambulances based in Townshend and Brattleboro.

Our mission and commitment have remained constant over the years, although medicine and our health care system have changed drastically. In recent years, national scope of practice has improved patient treatment from basic first aid and CPR to complex medical procedures that now require us to carry dozens of medications, medication pumps and sophisticated monitors that evaluate breathing, blood pressure, heart rate and other factors important to treatment during emergencies. Our advanced medical treatment is most dependent upon highly trained EMT's and Paramedics. Our regional American Heart Association training center uses advanced patient simulators to train local nurses, doctors and paramedics in the up-to-date assessment and treatment of critical cardiac and stroke patients. We also provide CPR / first aid classes to thousands of local community members.

We thank our member towns for their continued support. Annual contributions from each of the towns we serve help offset the growing number of patients that are uninsured or insured through state and federal programs that do not reimburse enough to cover the cost of the treatment provided. This is a growing problem that we are working on with local legislators to prevent more cost shifting onto local tax payers.

This year Rescue will again raise the bar for delivery of EMS with the expansion of our critical care treatment protocols and introduction of new equipment. These changes are needed to meet the needs of complex medical patients in our region and ensure the highest level of prehospital treatment is there when you need it. We are in the process of a capital building campaign that will allow us to modernize our Brattleboro facility to provide more training space and construct a new station to serve the West River Valley.

We are celebrating 50 years! Watch for our open house announcement in the spring; we would love to show you around.

VERNON PLANNING & ECONOMIC DEVELOPMENT COMMISSION

The Planning Commission had a very active year, including the resignation of long-time member, former clerk and chair, Stephen Skibniowsky who led the Planning Commission through much of the Town Plan update process over several years, and his contributions are very much appreciated.

In order to have more members to share the work load, the Commission membership was increased from five to seven members and once again includes Selectboard member Jeff Dunklee, and two former Selectboard members Patty O'Donnell and Janet Rasmussen. Two new faces, Maddy Arms and Brett Morrison joined mid year, and along with Martin Langeveld and Bob Spencer, comprise the seven-member commission.

The up-dated Town Plan was formally reviewed and approved by the Windham Regional Commission at their May meeting. The Town Plan must be periodically updated in order to be eligible for various state grant programs. Due to some recent changes in state requirements, as well as the closure of the Vermont Yankee power station, the plan will be further updated in 2016.

The Planning Commission applied for \$15,000 in state funding to hire WRC to assist with updating the Town Plan, but did not receive the grant. However, the Selectboard has budgeted about \$2,300 to have WRC assist with an update and new flood hazard maps.

Most of the Planning Commission's work in 2015 involved evaluating a proposal to develop a natural gas-fired electric generating plant on Entergy property, or in close proximity to the VELCO switchyard. This potential project is due to the proposed Northeast Direct natural gas pipeline that may be built just seven miles south of the Entergy site in Northfield, Massachusetts, affording the opportunity to connect to that pipeline with a pipeline into Vernon.

The Planning Commission conducted a very well attended public forum in November to present the possible project, and the findings of a trip three members of the Planning Commission made to tour a similar facility in Middletown, Connecticut. Additional public forums, and a non-binding referendum on the proposed gas plant will be held in early 2016.

The Planning Commission also appointed a sub-committee to evaluate the potential for installing a fiber-optic network in Town that would provide high-speed internet access throughout the community, hopefully making the Town an even more attractive location to new businesses, and residents.

BOB SPENCER, Chair
JEFF DUNKLEE
PATTY O'DONNELL
JANET RASMUSSEN
TREVOR MORRISON
MARTIN LANGEVELD

WINDHAM SOLID WASTE MANAGEMENT DISTRICT 2015 ANNUAL REPORT TO MEMBER TOWNS

In accordance with Vermont's Universal Recycling law, Act 148, July 1, 2015, was the start date for trash collection and disposal based on Variable Rate Pricing (VRP), or "Pay-As-You-Throw." The law also requires trash haulers to offer residential customers collection of recyclable materials along with trash collection at no separate charge. On behalf of the 20 member towns, the District enacted an ordinance that requires trash haulers to register with WDWMD and provide a copy of their VRP plan. Most of the member towns with transfer stations were already in compliance with VRP since they charge residents a price per bag of trash. For information on Act 148 go to www.recycle.vt.gov, and the District's website: www.windhamsolidwaste.org.

Despite the mandatory recycling law, total tons of recyclables processed at the District's material recycling facility (MRF) did not increase significantly due the fact that haulers are collecting recyclables at residences using the single stream method where paper is mixed with containers. Such single stream recycling can't be processed at the District's dual stream MRF, and is taken to other facilities, thus diverting them from the District's recycling containers at transfer stations, and the 24-7 sites. The district has over 100 roll-off containers that are utilized at town transfer stations and 24-7 recycling drop-off centers, and District trucks haul the boxes to the MRF.

Due to a stagnant world economy, the value of the recyclable materials processed at the MRF has not increased after dropping significantly two years ago. In response, the District has reduced its staffing, and is proposing an 11 percent decrease in the FY 2017 annual assessment to our member towns.

Act 148 requires the District's staff to work with businesses and schools to provide recycling education, and a full-time position is dedicated to this work.

The District conducted 2 Household Hazardous Waste (HHW) collections this year in Brattleboro. A total of 341 households participated in the collections. The district offers year round collection of certain hazardous waste such as mercury containing products, leftover paints, and used motor oil and filters.

WSWMD intends to apply for a State Hazardous Waste Treatment, Storage and Disposal Facility Permit, which would enable WSWMD to accept a wider range of hazardous waste year round.

WSWMD participates in the Vermont Paintcare Program, which provides free recycling of leftover paints, primers, coatings, sealers, stains shellacs, waterproofing and rust preventatives at the Brattleboro convenience center.

The District continues to operate a composting facility, which accepts food scraps and non-recyclable paper from the Town of Brattleboro's residential curbside collection program, the only such program in Vermont. By 2020, curbside residential food scrap collection will be mandatory. The composting facility is also processing food scraps from supermarkets, and other large generators. The District has implemented a marketing program for compost and sells it in bulk at the Brattleboro convenience center. With a grant from Vermont

Agency of Natural resources, food scrap collection programs were implemented at four regional middle and high schools in the District.

After an extensive request-for-proposals process, the District signed a 25 year lease with a company to permit, finance, construct, and operate a 5 MW solar facility on the 25 acre closed landfill owned by WSWMD. Towns and school districts will have an opportunity to participate in a group net-metering contract to receive lower cost electricity, and the solar system is anticipated to be operating by December, 2016.

The District offers tours of our facilities to schools and interested residents, and provides educational materials about reuse, recycling, and composting. Backyard compost bins are sold at discounted prices at the District office.

VERNON RECYCLING COMMITTEE 2015 ANNUAL REPORT

Congratulations to the residents of Vernon for achieving a 50 percent recycling rate!

As of July 2015, Vernon completed a full year of Pay-As-You-Throw trash and recycling, saving the town budget over \$100,000 per year. Since starting PAYT in July 2014, the total tons of trash collected by Triple T Trucking has been reduced from an average of 15 tons per week to an average of 6 tons per week.

A total of 324 tons of trash was collected by Triple T from July 2014 through June 2015, and 122 tons of recyclables were collected curbside by TTT. In addition to the curbside recycling, residents also continue to utilize the Windham Solid Waste Management District's (WSWMD) 24-7 recycling bins for paper, cardboard, and commingled containers at the highway garage, for another 108 tons of recycling. Adding in the 22 tons of food scraps and soiled paper that were hauled from the two dumpsters at the highway garage for composting at Martin's Farm in Greenfield, total tons of recycled material was 252 tons. This gives the town a recycling rate of 44 percent. If the used clothing and books that are recycled at the bins at the highway garage were factored in (they are not weighed), the town is probably averaging more than a 50 percent recycling rate.

Along with Brattleboro and Westminster, Vernon is one of only three towns in WSWMD to offer residents curbside trash and recycling collection. *Residents can purchase 15-gallon trash bags for \$2.00 per bag, or 33-gallon bags for \$3.00 per bag at the Town Clerk's Office, library, recreation center in the summer, and the Guilford Country Store.

Residents can dispose of household hazardous waste and paint products at WSWMD's convenience center on Old Ferry Road in Brattleboro. Please see the District's website for more information on recycling: www.windhamsolidwaste.org.

Thank you from the Vernon Recycling Committee!

HEATHER FROST, Chair PEG FROST BOB SPENCER
CHERYL FRANKLIN TIM FRANKLIN

**At the Selectboard meeting of January 18, 2016, the Selectboard voted to increase the cost of 15 gallon trash bags to \$4.00 per bag, and 33 gallon bags to \$5.00 per bag.*



WINDHAM COUNTY SHERIFF'S OFFICE

Keith D. Clark, Sheriff

Vernon Division
Tel: (802) 254-6962
Fax: (802) 258-2328

Newfane Headquarters
Tel: (802) 365-4942
Fax: (802) 365-4945



Vernon Report

The Windham County Sheriff's Office contracted with the Town of Vernon for 24-hour primary police services during FY2015 (July 1, 2014 to June 30, 2015). We've incorporated information regarding the transition period between June 24, 2014 and June 30th, 2014 in this report as well. Our office was contracted to provide 8,760 hours (24 hour coverage) to the Town of Vernon for \$236,424 for the FY15 period. We provided 9,158.5 hours of service at no additional cost to the Town of Vernon. The service provided included primary emergency (911) response services, criminal investigations, motor vehicle enforcement, animal control services 24-hour dispatching services. During FY15, we issued a total of 142 tickets. Under Vermont law, the town could receive up to \$5061.60 in fund disbursement from the Vermont Court Administrator's Office/Vermont Judicial Bureau from this ticket revenue. Additionally, 891 warnings were issued and 1318 calls for service were answered.

Regarding FY2017, we've continued discussions with the Vernon Select Board regarding policing services for the Town and have provided that information to the Vernon Select Board. We've found that the number and severity of crimes were higher than prior years. Combining inflation, as well as unanticipated overtime and court hearings, our rates have increased approximately 2.6% for FY17.

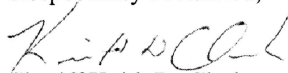
Our Electronic Monitoring Program pilot project has been going along strongly. The program allowed for the supervision of low-risk individuals who had been charged with, but not yet convicted of a crime. In the first year of operation, we estimate the program has saved the State of Vermont over \$180,000 in expenses. We've also begun researching our newest idea: the Liberty Mill Justice Center. In 2014, the cost to house a single offender in Vermont was approximately \$60,000 (male) and \$81,102 (female). This program seeks to reduce the burden on taxpayers by providing education services, social services, veteran support, mental health and substance abuse counselling, regional training and a variety of other services.

Since our last report, we've installed our new state-of-the-art radio communications system that we purchased through grant funding. The new system has extended our coverage through prior coverage gaps. It also ensures interoperability and communication amongst partner agencies and organizations. We've also added four mobile data terminals (in-car computers) to our fleet to help keep deputies in the community more, even while preparing court filings.

Along with years past, we've provided several community services throughout the county with no cost or effect on the contract rate. These programs include Click It or Ticket, the Southeastern Unit for Special Investigation, Are You Okay?, DUI campaigns, the Drug Evaluation and Classification Program, Toys for Kids, snow mobile patrols and the Camp Leadership Challenge. We continue to maintain secured anonymous drug disposal bin in our lobby, to help the citizens of our community safely dispose of unwanted/unused prescription medications without it going into their groundwater or being stolen. It is the continued support of Vernon and others which help contribute to our ability to provide these no-cost services to Windham County as a whole.

The Windham County Sheriff's Office has been pleased to serve the people of Vernon and look forward to the upcoming year. Don't forget to check us out on Facebook at www.facebook.com/WCSOVernon where we post up-to-date information, call statistics and one more method of interacting with our deputies. If you have a need for our services, please don't hesitate to contact our office at 802-254-6962 for non-emergencies or 911 for emergencies.

Respectfully submitted,


Sheriff Keith D. Clark


Lieutenant Mark R. Anderson

Arrest by Primary Charge	Count
Aggravated Assault	1
Burglary	1
Domestic Assault	7
Agg Domestic Assault	2
DUI; Criminal Refusal	1
DUI; 1st Offense	22
DUI; 2nd And Subsequent Offense	10
Driving w/ License Suspended	4
Attempting to Elude While Operating In Grossly Negligent Manner - Felony	1
False Information To A Police Officer	3
Fireworks - Possession Of Fireworks	1
Minors Procuring/Possession Liquor 2nd Offense	1
Negligent Operation	2
Petit Larceny From Other Location	2
Unlawful Mischief (Felony)	1
Unlawful Trespass (Felony)	1
Unlawful Trespass (Misdemeanor)	2
Violation Of Conditions Of Release	10
Total Arrests	72

THE FOLLOWING 51 PAGES COMPRISE
THE AUDIT REPORT FOR
THE TOWN OF VERNON, VERMONT
FOR FISCAL YEAR ENDING JUNE 30, 2015
AS PERFORMED BY THE FIRM OF
SULLIVAN, POWERS, & CO.C PC
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF VERNON, VERMONT

AUDIT REPORT

JUNE 30, 2015

TOWN OF VERNON, VERMONT
AUDIT REPORT
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TOWN OF VERNON, VERMONT
AUDIT REPORT
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VT Lic. #92-000180

Independent Auditor's Report

Selectboard
Town of Vernon
567 Governor Hunt Road
Vernon, VT 05354

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Vernon, Vermont, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Vernon, Vermont'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 "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Town of Vernon, Vermont'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 Town of Vernon, Vermont'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 opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Vernon, Vermont, as of June 30, 2015 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information in Schedule 1 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Vernon, Vermont's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by “Government Auditing Standards”

In accordance with “Government Auditing Standards”, we have also issued our report dated December 10, 2015 on our consideration of the Town of Vernon, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 Town of Vernon, Vermont’s internal control over financial reporting and compliance.

December 10, 2015
Montpelier, Vermont
VT Lic. #92-000180

Sullivan, Powers & Company

TOWN OF VERNON, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 1,574,421
Investments	3,353,539
Receivables (Net of Allowance for Uncollectibles)	113,496
Prepaid Expenses	129,457
Inventory	33,717
Capital Assets:	
Land	221,800
Works of Art	31,428
Construction in Progress	35,421
Other Capital Assets, (Net of Accumulated Depreciation)	<u>3,123,028</u>
Total Assets	<u>8,616,307</u>
<u>LIABILITIES</u>	
Accounts Payable	51,496
Accrued Payroll and Benefits Payable	20,552
Due to Delinquent Tax Collector	5,105
Unearned Revenue	12,693
Noncurrent Liabilities:	
Due in More than One Year	<u>40,731</u>
Total Liabilities	<u>130,577</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	<u>4,352</u>
Total Deferred Inflows of Resources	<u>4,352</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	3,411,677
Restricted For:	
Highways and Streets	34,912
Records Restoration	18,313
Cemetery	216,742
Unrestricted	<u>4,799,734</u>
Total Net Position	<u>\$ 8,481,378</u>

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

TOWN OF VERNON, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Revenues				Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs:					
Primary Government:					
Governmental Activities:					
General Government	\$ 703,860	\$ 30,177	\$ 22,975	\$ 0	\$ (650,708)
Public Safety	584,085	4,072	31,026	3,600	(545,387)
Highways and Streets	627,713	1,418	0	58,507	(567,788)
Culture and Recreation	675,291	224,018	6,800	0	(444,473)
Sanitation and Solid Waste	171,645	84,912	0	0	(86,733)
Cemetery	36,189	0	0	0	(36,189)
Education	40,000	0	0	0	(40,000)
Health and Welfare	18,823	0	0	0	(18,823)
Total Primary Government	<u>\$ 2,857,606</u>	<u>\$ 344,597</u>	<u>\$ 60,801</u>	<u>\$ 62,107</u>	<u>(2,390,101)</u>
General Revenues:					
Property Taxes					2,126,056
Interest on Delinquent Taxes					15,613
General State Grants					46,801
Unrestricted Investment Earnings					47,188
Other Revenues					<u>3,159</u>
Total General Revenues					<u>2,238,817</u>
Change in Net Position					(151,284)
Net Position - July 1, 2014					<u>8,632,662</u>
Net Position - June 30, 2015					<u>\$ 8,481,378</u>

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

TOWN OF VERNON, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	Emergency Capital Reserve Fund	Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 209,713	\$ 179,255	\$ 365,236	\$ 820,217	\$ 1,574,421
Investments	144,768	1,597,687	694,059	917,025	3,353,539
Receivables (Net of Allowance for Uncollectibles)	82,239	0	18,000	13,257	113,496
Due from Other Funds	0	0	100,000	26,708	126,708
Prepaid Expenses	129,181	0	0	276	129,457
Inventory	33,717	0	0	0	33,717
Total Assets	<u>\$ 599,618</u>	<u>\$ 1,776,942</u>	<u>\$ 1,177,295</u>	<u>\$ 1,777,483</u>	<u>\$ 5,331,338</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 51,496	\$ 0	\$ 0	\$ 0	\$ 51,496
Accrued Payroll and Benefits Payable	19,187	0	0	1,365	20,552
Due to Other Funds	103,918	0	0	22,790	126,708
Due to Delinquent Tax Collector	5,105	0	0	0	5,105
Unearned Revenue	12,593	0	0	100	12,693
Total Liabilities	<u>192,299</u>	<u>0</u>	<u>0</u>	<u>24,255</u>	<u>216,554</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Prepaid Property Taxes	4,352	0	0	0	4,352
Unavailable Property Taxes and Interest	66,700	0	0	0	66,700
Unavailable Grants	0	0	0	13,257	13,257
Total Deferred Inflows of Resources	<u>71,052</u>	<u>0</u>	<u>0</u>	<u>13,257</u>	<u>84,309</u>
<u>FUND BALANCES</u>					
Nonspendable	162,898	0	0	276	163,174
Restricted	34,912	0	0	235,055	269,967
Committed	0	0	0	861,679	861,679
Assigned	138,457	1,776,942	1,177,295	642,961	3,735,655
Total Fund Balances	<u>336,267</u>	<u>1,776,942</u>	<u>1,177,295</u>	<u>1,739,971</u>	<u>5,030,475</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 599,618</u>	<u>\$ 1,776,942</u>	<u>\$ 1,177,295</u>	<u>\$ 1,777,483</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:					
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.					3,411,677
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.					79,957
Long-term and Accrued Liabilities, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds.					(40,731)
Net Position of Governmental Activities					<u>\$ 8,481,378</u>

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

TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Emergency Capital Reserve Fund	Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:					
Property Taxes	\$ 2,115,356	\$ 0	\$ 0	\$ 0	\$ 2,115,356
Interest on Delinquent Taxes	15,613	0	0	0	15,613
Intergovernmental	86,884	0	0	68,225	155,109
Charges for Services	222,858	0	0	0	222,858
Permits, Licenses and Fees	23,781	0	0	90,411	114,192
Investment Income	2,439	18,058	8,560	18,131	47,188
Donations	4,818	0	2,955	2,627	10,400
Other	3,159	0	0	90	3,249
Total Revenues	<u>2,474,908</u>	<u>18,058</u>	<u>11,515</u>	<u>179,484</u>	<u>2,683,965</u>
Expenditures:					
General Government	603,572	32,300	0	32,751	668,623
Public Safety	457,052	31,000	0	300	488,352
Highways and Streets	390,672	29,100	0	0	419,772
Culture and Recreation	540,732	7,600	0	106,854	655,186
Sanitation and Solid Waste	0	0	0	171,645	171,645
Cemetery	19,714	0	0	16,475	36,189
Education	0	0	0	40,000	40,000
Health and Welfare	0	0	0	18,823	18,823
Capital Outlay:					
Public Safety	600	0	363,515	0	364,115
Highways and Streets	15,559	0	0	145,657	161,216
Total Expenditures	<u>2,027,901</u>	<u>100,000</u>	<u>363,515</u>	<u>532,505</u>	<u>3,023,921</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>447,007</u>	<u>(81,942)</u>	<u>(352,000)</u>	<u>(353,021)</u>	<u>(339,956)</u>
Other Financing Sources/(Uses):					
Proceeds from Sale of Vehicles	0	0	26,600	0	26,600
Transfers In	3,006	0	218,901	400,857	622,764
Transfers Out	(619,758)	0	0	(3,006)	(622,764)
Total Other Financing Sources/(Uses)	<u>(616,752)</u>	<u>0</u>	<u>245,501</u>	<u>397,851</u>	<u>26,600</u>
Net Change in Fund Balances	(169,745)	(81,942)	(106,499)	44,830	(313,356)
Fund Balances - July 1, 2014	<u>506,012</u>	<u>1,858,884</u>	<u>1,283,794</u>	<u>1,695,141</u>	<u>5,343,831</u>
Fund Balances - June 30, 2015	<u>\$ 336,267</u>	<u>\$ 1,776,942</u>	<u>\$ 1,177,295</u>	<u>\$ 1,739,971</u>	<u>\$ 5,030,475</u>

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

TOWN OF VERNON, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2015

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

Net change in fund balances - total government funds (Exhibit D)	\$ (313,356)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$525,331) is allocated over their estimated useful lives and reported as depreciation expense (\$295,833). This is the amount by which capital outlays exceeded depreciation in the current period.	229,498
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.	(89,015)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	22,357
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(768)</u>
Change in net position of governmental activities (Exhibit B)	\$ <u><u>(151,284)</u></u>

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

TOWN OF VERNON, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	Private-Purpose Trust Funds	Pension Trust Fund
<u>ASSETS</u>		
Cash	\$ 16,780	\$ 0
Investments	<u>146,573</u>	<u>0</u>
Total Assets	<u>163,353</u>	<u>0</u>
<u>LIABILITIES</u>		
Liabilities:	<u>0</u>	<u>0</u>
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals and Organizations	<u>163,353</u>	<u>0</u>
Total Net Position	<u>\$ 163,353</u>	<u>\$ 0</u>

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

TOWN OF VERNON, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Private-Purpose Trust Funds	Pension Trust Fund
	<u> </u>	<u> </u>
Additions:		
Employer Contributions	\$ 0	\$ 106,000
Investment Income	<u>7,617</u>	<u>106,132</u>
Total Additions	<u>7,617</u>	<u>212,132</u>
Deductions:		
Benefits - Pension	0	1,354,944
Administrative Expenses	0	115,998
Donations	<u>250</u>	<u>0</u>
Total Deductions	<u>250</u>	<u>1,470,942</u>
Change in Net Position	7,367	(1,258,810)
Net Position - July 1, 2014	<u>155,986</u>	<u>1,258,810</u>
Net Position - June 30, 2015	\$ <u><u>163,353</u></u>	\$ <u><u>0</u></u>

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

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

The Town of Vernon, Vermont, (herein the "Town") operates under a Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, sanitation and solid waste, cemetery, education, health and social services, public improvements, planning and zoning and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Financial Reporting Entity

This report includes all of the activity of the Town of Vernon, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

B. Basis of Presentation

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

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

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

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

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

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Emergency Capital Reserve Fund – This fund accounts for the emergency capital reserve to be used at the Town's discretion.

Capital Fund – This fund accounts for the general capital expenditures of the Town.

Additionally, the Town reports the following fund types:

Private-Purpose Trust Funds – These funds are used to report trust arrangements under which resources are to be used for the benefit of individuals and organizations. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Pension Trust Fund – This fund accounts for monies contributed by the Town and its employees and the income on investments expended for the pensions of retired Town employees.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

C. Measurement Focus

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

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

D. Basis of Accounting

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

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

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

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

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

E. Use of Estimates

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

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity

1. Cash

Cash balances of most Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess withdrawals are shown as due to other funds.

2. Investments

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

3. Receivables

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

4. Due from/to Other Funds

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances from/to other funds". All other outstanding balances between funds are reported as "due from/to other funds."

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

5. Inventories and Prepaid Expenses

Inventory quantities are determined by physical count and are valued at the lower of cost or market. Inventories in the General Fund consist of fuel and materials.

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

Reported inventories and prepaid expenses of governmental funds in the fund financial statements are offset by a nonspendable fund balance as they are not in spendable form.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Town did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three types of items which arise under the modified accrual basis of accounting and one type which arises under the accrual basis of accounting that qualify for reporting in this category. The governmental activities report deferred inflows of resources from one source; prepaid property taxes. The governmental funds report deferred inflows of resources from three sources; prepaid property taxes, unavailable property taxes and interest and unavailable grants. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

7. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. Infrastructure assets are reported starting with the fiscal year ended June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

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

	Capitalization Threshold	Estimated Service Life
Land	\$ 1,000	Not Depreciated
Works of Art	\$ 1,000	Not Depreciated
Buildings and Building Improvements	\$ 5,000	10-100 Years
Vehicles	\$ 1,000	3-25 Years
Machinery and Equipment	\$ 1,000	3-20 Years
Infrastructure	\$ 5,000	10-25 Years

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

8. Compensated Absences

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

9. Long-term Liabilities

Long-term liabilities include bonds payable, notes payable, capital leases and other obligations such as compensated absences. Long-term liabilities are reported in the government-wide financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets. The only long-term liability as of June 30, 2015 is compensated absences.

10. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statement represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract or other binding agreement. Fund balances of governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

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

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

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

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

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

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The General Fund budget is approved at the annual Town Meeting in March or at subsequent special meetings if the original budget is not approved. Any budget changes require voter approval. There were no budget amendments during the year. The budget presented herein is for the Town’s “General Fund” only and does not include the Dog Fund, the J. Maynard Miller Forest Fund, the Unemployment Compensation Fund and the Surplus Reserve Fund activity that are included with the General Fund or the expenditures related to the prior year’s budget, unbudgeted grant revenue and related expenditures and unbudgeted expenditures and related revenue for the pre-school program.

B. Budgeted Deficit

The Town budgeted a current year’s deficiency of revenues over expenditures in the General Fund in the amount of \$333,313 in order to utilize a portion of the previous year’s surplus. This is reflected as a budgeted deficiency of revenues over expenditures on Schedule 1.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash and investments as of June 30, 2015 consisted of the following:

Cash:	
Deposits with Financial Institutions	\$1,265,993
Deposits held by Investment Company	324,603
Cash on Hand	<u>605</u>
Total Cash	1,591,201
Investments:	
Mutual Funds – Mixed Holdings	<u>3,500,112</u>
Total Cash and Investments	<u>\$5,091,313</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table shows the custodial credit risk of the Town's deposits.

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC/SIPC	\$ 262,446	\$ 301,133
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	189,921	189,921
Uninsured, Uncollateralized	<u>1,138,229</u>	<u>1,227,031</u>
Total	<u>\$1,590,596</u>	<u>\$1,718,085</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$1,265,993
Cash – Deposits held by Investment Company	<u>324,603</u>
Total	<u>\$1,590,596</u>

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit its exposure to interest rate risk. The Town's mutual funds are open-ended and, therefore, are exempt from interest rate risk disclosure.

Credit Risk

Generally, credit risk that is the risk an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The Town does not have any policy to limit the exposure to credit risk. The mutual funds are open-ended and, therefore, excluded from the credit risk analysis.

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The mutual funds are open-ended and, therefore, excluded from the concentration of credit risk analysis.

B. Receivables

Receivables as of June 30, 2015, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	<u>Governmental Activities</u>
Delinquent Taxes Receivable	\$ 63,807
Interest Receivable	6,860
Penalty Receivable	5,105
Grants Receivable	13,257
Accounts Receivable	26,467
Allowance for Doubtful Accounts	<u>(2,000)</u>
Total	<u>\$ 113,496</u>

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

C. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 221,800	\$ 0	\$ 0	\$ 221,800
Works of Art	31,428	0	0	31,428
Construction in Progress	6,635	28,786	0	35,421
Total Capital Assets, Not Being Depreciated	<u>259,863</u>	<u>28,786</u>	<u>0</u>	<u>288,649</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	1,673,324	14,955	5,865	1,682,414
Vehicles	1,519,775	349,160	157,668	1,711,267
Machinery and Equipment	722,909	0	0	722,909
Infrastructure	1,862,475	132,430	28,018	1,966,887
Totals	<u>5,778,483</u>	<u>496,545</u>	<u>191,551</u>	<u>6,083,477</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	968,604	38,052	5,865	1,000,791
Vehicles	727,183	85,319	82,125	730,377
Machinery and Equipment	367,440	37,841	0	405,281
Infrastructure	703,925	134,621	14,546	824,000
Totals	<u>2,767,152</u>	<u>295,833</u>	<u>102,536</u>	<u>2,960,449</u>
Total Capital Assets, Being Depreciated	<u>3,011,331</u>	<u>200,712</u>	<u>89,015</u>	<u>3,123,028</u>
Governmental Activities Capital Assets, Net	<u>\$ 3,271,194</u>	<u>\$ 229,498</u>	<u>\$ 89,015</u>	<u>\$ 3,411,677</u>

Depreciation was charged as follows:

Governmental Activities:	
General Government	\$ 37,243
Public Safety	46,790
Highways and Streets	194,144
Culture and Recreation	<u>17,656</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 295,833</u>

D. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2015 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 103,918
Capital Fund	100,000	0
Non-Major Governmental Funds	<u>26,708</u>	<u>22,790</u>
Total	<u>\$ 126,708</u>	<u>\$ 126,708</u>

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Interfund transfers during the year ended June 30, 2015 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Fund	\$ 15,425	Fund Rescue Truck Purchase
General Fund	Capital Fund	92,110	Fund Fire Truck Purchase
General Fund	Capital Fund	111,366	Appropriation
General Fund	Reappraisal Fund	10,000	Appropriation
General Fund	Scholarship Fund	40,000	Appropriation
General Fund	Professional Services Fund	20,000	Appropriation
General Fund	Elderly Assistance Fund	20,000	Appropriation
General Fund	Library Fund	112,857	Appropriation
General Fund	Parking Lot Maintenance Fund	98,000	Appropriation
General Fund	Road Upgrade Fund	100,000	Appropriation
Copiers Fund	General Fund	<u>3,006</u>	Close Fund
Total		\$ <u>622,764</u>	

E. Unearned Revenue

Unearned revenue in the General Fund consists of \$12,593 of recreation fees received in advance.

Unearned revenue in the Non-Major Governmental Funds consists of \$100 of grant revenue received in advance.

F. Deferred Inflows of Resources

Deferred inflows of resources in the General Fund consists of \$66,700 of delinquent property taxes and interest on those taxes not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$4,352 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$71,052.

Deferred inflows of resources in the Non-Major Governmental Funds consists of \$13,257 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

G. Long-term Liabilities

It is the policy of the Town to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements.

Long-term liabilities outstanding as of June 30, 2015 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Compensated Absences Payable	\$ <u>39,963</u>	\$ <u>768</u>	\$ <u>0</u>	\$ <u>40,731</u>	\$ <u>0</u>
Total	\$ <u>39,963</u>	\$ <u>768</u>	\$ <u>0</u>	\$ <u>40,731</u>	\$ <u>0</u>

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

H. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are nonspendable as follows:

Major Funds

General Fund:

Nonspendable Prepaid Expenses	\$129,181
Nonspendable Inventory	<u>33,717</u>
Total General Fund	<u>162,898</u>

TOWN OF VERNON, VERMONT
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The fund balances in the following funds are committed as follows:

Non-Major Funds

Special Revenue Funds:

Committed for Emergency Service Fund by the Voters	\$ 98,594
Committed for Solid Waste Fund by the Voters	128,629
Committed for Scholarship Fund by the Voters	78,349
Committed for Professional Services Fund by the Voters	124,189
Committed for Elderly Assistance Fund by the Voters	20,895
Committed for Library Fund by the Voters	<u>20,827</u>

Total Special Revenue Funds	<u>471,483</u>
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Capital Projects Funds:

Committed for Farmland Fund by the Voters	<u>390,196</u>
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Total Committed Fund Balances	<u>\$861,679</u>
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The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:

Assigned to Reduce Property Taxes in Fiscal Year 2016	\$ 87,804
Assigned for Dog Fund Expenses	20,951
Assigned for J. Maynard Miller Forest Fund Expenses	178,762
Assigned for Unemployment Compensation Fund Expenses	55,419
Assigned for Surplus Reserve Fund Expenses	50,100
Assigned for Vernon Senior Expenses	3,927
Assigned for Historian Expenses	6,407
Assigned in Excess of Available Fund Balance	<u>(264,913)</u>

Total General Fund	<u>138,457</u>
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Emergency Capital Reserve Fund:

Assigned for Emergency Capital Reserve Fund Expenditures	<u>1,776,942</u>
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Capital Fund:

Assigned for Capital Fund Expenditures	<u>1,177,295</u>
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Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Fund Expenses	<u>188,849</u>
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TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Capital Projects Funds:

Assigned for Parking Lot Maintenance Fund Expenditures	\$ 62,353
Assigned for Road Upgrade Fund Expenditures	<u>391,759</u>

Total Capital Projects Funds	<u>454,112</u>
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Total Non-Major Funds	<u>642,961</u>
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Total Assigned Fund Balances	<u><u>\$3,735,655</u></u>
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I. Restricted Net Position

The restricted net position of the Town as of June 30, 2015 consisted of the following:

Governmental Activities:

Restricted for Highway Expenditures by Statute	\$ 34,912
Restricted for Records Restoration by Statute	18,313
Restricted for Whithed Cemetery by Trust Agreements	243
Restricted for Tyler Cemetery by Trust Agreements	152,087
Restricted for South Cemetery by Trust Agreements	9,182
Restricted for North Cemetery by Trust Agreements	50,140
Restricted for P.A. Lee Cemetery by Trust Agreements	603
Restricted for A. Perry Cemetery by Trust Agreements	<u>4,487</u>

Total Governmental Activities	<u><u>\$269,967</u></u>
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V. OTHER INFORMATION

A. BENEFIT PLAN

The Town had a single employer defined benefit pension plan. On July 1, 2014, the Town eliminated the pension plan and paid out all benefits to the employees. During the year, the Town had contributed \$106,000 in order to fund the costs related to the closing of the pension.

The Town offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

The Town has elected to contribute 2% of eligible employees' earnings. Total payroll for the year was \$818,976. Total covered payroll for the year was \$599,556. The contribution by the Town to the deferred compensation plan for the year ended June 30, 2015 was \$11,991.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

B. PROPERTY TAXES

The Town is responsible for assessing and collecting its own property taxes, as well as education property taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected two (2) times per year. During the tax year ended June 30, 2015, property taxes became due and payable on September 16, 2014 and February 17, 2015. The Town assesses an 8% penalty after the February 17 payment. Interest is assessed at 1% per month. Unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale. The tax rates for 2015 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.1188	1.0168
Town	0.3454	0.3454
Local Agreement	<u>0.0007</u>	<u>0.0007</u>
Total	<u>1.4649</u>	<u>1.3629</u>

C. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and rate-setting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town self insures itself for unemployment coverage. The Town must pay the Vermont Department of Employment and Training for any paid claims. Unemployment claims for the year ended June 30, 2015 were \$3,782.

D. CONCENTRATION OF REVENUE

The Town receives a major portion of its property tax revenue from the Vermont Yankee Nuclear Power Plant. For the year ended June 30, 2015, the Town received 46% of its total property tax revenue from the Vermont Yankee Nuclear Power Plant.

TOWN OF VERNON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

E. VERMONT YANKEE NUCLEAR POWER PLANT CLOSURE

Vermont Yankee pays State electric generating tax, and, because the Town of Vernon hosts the plant, those who own property in Vernon pay just 75% of the state's education tax. With the closure of Vermont Yankee, that tax break has been placed in danger and that would have created a sudden and significant jump in property taxes for Vernon homeowners. As the 2014 legislative session came to a close, lawmakers agreed on a bill that would phase out Vernon's 25% break in statewide property tax by 2019. The legislature agreed to the following phase out structure: Property owners will continue to pay 75% of the statewide education tax rate in 2015 and 2016, as if nothing has changed with Vermont Yankee. In 2017, the rate raises to 83%, followed by another increase to 91% in 2018. The following year, the Vernon residents will pay the same state education tax rate that property owners throughout Vermont pay.

TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 2,129,063	\$ 2,115,356	\$ (13,707)
Estimated Other Income	215,262	260,391	45,129
Total Revenues	2,344,325	2,375,747	31,422
Expenditures:			
Town Clerk's Office:			
Town Clerk	49,208	47,989	1,219
Assistant Town Clerk	25,000	26,784	(1,784)
Ballot Clerks	1,000	0	1,000
Town Clerk's Office FICA	5,753	5,566	187
Health Insurance	11,015	11,506	(491)
Dental Insurance	575	581	(6)
New/Replace Office Equipment	200	0	200
Ballots	100	77	23
Postage for Ballots	150	83	67
Travel and Conferences	1,000	283	717
Miscellaneous (Elections)	500	915	(415)
Total Town Clerk's Office	94,501	93,784	717
Town Treasurer's Office:			
Treasurer/Finance Director	59,111	55,787	3,324
Assistant Treasurer/Finance Director	39,269	36,515	2,754
Treasurer's Office FICA	7,526	6,637	889
Health Insurance	26,490	25,522	968
Dental Insurance	1,603	1,167	436
Treasurer's Supplies	2,750	1,696	1,054
New/Replace Office Equipment	200	0	200
Travel and Conferences	500	0	500
Total Treasurer's Office	137,449	127,324	10,125
Auditors:			
Auditors	2,700	2,102	598
Auditors' FICA	207	149	58
Health Insurance	0	36	(36)
Supplies	200	200	0
New/Replace Office Equipment	100	0	100
Printing of Town Report	700	1,604	(904)
Postage for Town Report	300	267	33
Travel and Conferences	300	100	200
Outside Audit	20,000	19,000	1,000
Total Auditors	24,507	23,458	1,049
Listers:			
Listers	63,975	53,766	10,209
Listers' FICA	4,894	3,856	1,038
Health Insurance	22,029	20,591	1,438
Dental Insurance	0	1,204	(1,204)
Supplies	200	341	(141)
Travel and Conferences	2,000	2,041	(41)
Total Listers	93,098	81,799	11,299

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TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Selectboard:			
Selectboard Salaries	\$ 10,000	\$ 10,000	\$ 0
Secretary for Selectboard	14,014	12,790	1,224
Copy/Scan Records	5,000	1,231	3,769
FICA	3,695	3,343	352
New/Replace Office Equipment	500	1,226	(726)
Legal Services	20,000	16,705	3,295
Travel	500	92	408
Safety Committee	500	0	500
Contributions and Gifts	250	0	250
Green-Up	250	134	116
Emergency Repairs/Replacements	15,000	1,516	13,484
Welcome Signs	250	200	50
457(B) Contribution	16,221	11,991	4,230
Miscellaneous	0	2,284	(2,284)
Total Selectboard	86,180	61,512	24,668
General Expenses:			
Committee Secretaries	500	300	200
Webmaster	600	0	600
FICA	84	23	61
General Office Supplies	7,000	2,904	4,096
Advertising	2,600	2,122	478
Telephone	12,226	15,593	(3,367)
Postage	3,500	4,094	(594)
Dues and Subscriptions	900	710	190
VT League of Cities and Towns	3,244	3,244	0
County Tax	16,000	16,515	(515)
Contract Maintenance and Repairs	11,000	14,163	(3,163)
Technology Upgrades	1,000	0	1,000
Insurance and Bonds	132,000	112,297	19,703
Total General Expenses	190,654	171,965	18,689
Planning:			
FICA	46	0	46
Supplies, Postage and Miscellaneous	225	132	93
Windham Regional Planning Commission	4,400	4,011	389
Professional Assistance	150	0	150
Clerical Assistance	700	0	700
Total Planning	5,521	4,143	1,378
Recreation Department:			
Director	49,486	48,425	1,061
Assistant Director	36,697	39,031	(2,334)
Maintenance Foreman	6,060	5,793	267
Water Safety Instructors	25,995	23,805	2,190
Day Camp Staff	13,400	10,998	2,402
Customer Service	5,895	6,045	(150)
Pre-School Instructor	28,584	26,473	2,111
Pre-School Assistant	23,653	25,801	(2,148)

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Recreation Department/(Cont'd):			
Weekend Supervisor	\$ 2,500	\$ 1,906	\$ 594
FICA	15,000	14,474	526
Health Insurance	57,055	58,466	(1,411)
Dental Insurance	3,206	2,329	877
Supplies	22,325	22,652	(327)
Utilities/Fuel Oil	8,700	7,338	1,362
Telephone	1,400	1,291	109
Dues and Subscriptions	150	429	(279)
Contracts and Rentals	2,505	2,535	(30)
New/Replace Office Equipment	0	643	(643)
Repairs and Maintenance	8,000	5,210	2,790
Programs	6,750	11,972	(5,222)
After School Program Expenses	21,175	14,007	7,168
Total Recreation Department	338,536	329,623	8,913
Recreation School Rental:	146,786	146,786	0
Buildings and Grounds:			
Maintenance Foreman	46,716	37,849	8,867
Maintenance Assistant	15,921	4,354	11,567
FICA	4,798	3,076	1,722
Health Insurance	11,015	11,506	(491)
Dental Insurance	575	726	(151)
Uniforms	200	100	100
Supplies	5,200	5,148	52
Grounds	1,600	2,466	(866)
Custodial Equipment	400	135	265
Fuel Oil	10,000	11,453	(1,453)
Electricity - Town/Library/North School	17,000	14,850	2,150
Repairs to Equipment	500	446	54
Repairs to Building	8,000	6,023	1,977
Travel and Conferences	400	0	400
Total Buildings and Grounds	122,325	98,132	24,193
Cemeteries:			
Caretaking	17,000	17,000	0
Supplies	500	416	84
Repair and Maintenance	4,000	1,977	2,023
Memorial Day Supplies	750	321	429
Total Cemeteries	22,250	19,714	2,536
Vernon Seniors:			
Van Drivers	10,000	6,820	3,180
FICA	765	522	243
Gasoline	1,500	2,067	(567)
Activities	2,000	2,000	0
Total Vernon Seniors	14,265	11,409	2,856

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Historians - South School (Museum):			
Electricity	\$ 500	\$ 442	\$ 58
Building Repairs and Maintenance	0	135	(135)
Grounds	1,500	1,500	0
Record Preservation and Supplies	1,000	1,175	(175)
Total Historians - South School (Museum)	3,000	3,252	(252)
Windham County Sheriff's Contracted Services:	231,634	231,624	10
Fire Department:			
Fire Chief Stipend	5,000	5,000	0
Lost Wages	800	112	688
FICA	444	383	61
Uniforms	1,500	1,831	(331)
Inoculations	1,500	0	1,500
Physicals	2,000	0	2,000
EAP	425	475	(50)
Supplies	2,500	2,708	(208)
EMS Vernon Rescue Supplies	4,000	2,510	1,490
New/Replace Office Equipment	17,000	9,989	7,011
Public Education	1,000	0	1,000
Fuel Oil	5,000	8,995	(3,995)
Electricity	4,000	3,478	522
Dues and Subscriptions	700	1,699	(999)
Southwest Mutual Aid	26,477	26,667	(190)
Gasoline	4,500	3,176	1,324
Equipment Repair and Maintenance	7,000	6,904	96
Truck Repair and Maintenance	8,000	7,672	328
Fire Pond Maintenance	4,000	0	4,000
Building Repair and Maintenance	4,000	5,026	(1,026)
Fire Training, Travel and Conferences	2,000	348	1,652
Rescue Training, Travel and Conferences	2,000	4,676	(2,676)
Travel Reimbursements	2,000	0	2,000
Total Fire Department	105,846	91,649	14,197
Rescue's Operating Budget:	47,981	47,981	0
Other Public Safety:			
Health Officer	2,500	2,500	0
Fire Warden - Permits	500	210	290
Deputy Health Officer	1,500	0	1,500
FICA	306	191	115
Total Other Public Safety	4,806	2,901	1,905

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TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway Maintenance:			
Equipment Rental	\$ 7,000	\$ 5,007	\$ 1,993
Guard Rails	2,000	180	1,820
Culverts	7,000	2,396	4,604
Gravel	10,000	4,894	5,106
Chloride	6,500	6,868	(368)
Asphalt	1,500	769	731
Salt	39,200	34,469	4,731
Sand	7,000	16,981	(9,981)
Tree Warden	2,300	1,900	400
Stormwater Run-Off Permit	800	1,640	(840)
RSMS/Culvert Inventory	400	0	400
Total Highway Maintenance	83,700	75,104	8,596
Town Garage Operations:			
Road Commissioner	60,289	60,367	(78)
Equipment Operator	39,987	39,875	112
Operator/Mechanic	39,987	40,148	(161)
Part-time Operator	9,000	412	8,588
FICA	11,419	10,244	1,175
Health Insurance	37,505	39,182	(1,677)
Dental Insurance	2,178	1,602	576
Uniforms	3,000	2,272	728
Drug and Alcohol Testing	600	240	360
Supplies	4,800	3,280	1,520
Fuel Oil	15,000	17,479	(2,479)
Electricity	4,000	2,934	1,066
Utilities	1,020	215	805
Dues and Subscriptions	600	264	336
Gas and Diesel	16,000	20,369	(4,369)
Road Tools and Supplies	4,500	3,320	1,180
Safety Equipment	3,000	1,118	1,882
Building Repair and Maintenance	8,000	3,012	4,988
Travel and Conferences	1,000	45	955
Total Town Garage Operations	261,885	246,378	15,507
Road Equipment Repair/Maintenance:			
Trucks	13,000	10,910	2,090
Grader	2,500	0	2,500
Tractor	1,000	501	499
Town Van	1,000	606	394
Snow Plows and Sander	4,000	3,267	733
Front End Loader	2,500	551	1,949
Small Equipment	2,400	392	2,008
Radios	1,000	364	636
Total Road Equipment Repair/Maintenance	27,400	16,591	10,809
Rescue Truck:	15,425	15,425	0
Engine 1 Replacement:	97,656	92,110	5,546

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TOWN OF VERNON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Transfers:			
Transfer to Capital Fund	\$ 111,366	\$ 111,366	\$ 0
Transfer to Reappraisal Fund	10,000	10,000	0
Transfer to Scholarship Fund	40,000	40,000	0
Transfer to Professional Services Fund	20,000	20,000	0
Transfer to Elderly Assistance Fund	20,000	20,000	0
Transfer to Library Fund	112,857	112,857	0
Transfer to Parking Lot Maintenance Fund	98,000	98,000	0
Transfer to Road Upgrade Fund	100,000	100,000	0
Total Transfers	512,223	512,223	0
Article 17 - Various Organizations Appropriations:	10,010	10,010	0
Pension Closing Costs:	0	6,000	(6,000)
Town Picnic:	0	4,060	(4,060)
Settlement:	0	15,000	(15,000)
Miscellaneous:	0	294	(294)
Total Expenditures	2,677,638	2,540,251	137,387
Excess/(Deficiency) of Revenues Over Expenditures	\$ <u>(333,313)</u>	(164,504)	\$ <u>168,809</u>
Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting:			
Buildings and Grounds Prior Year Carryover Expenses		(645)	
Historians Prior Year Carryover Expenses		(3,200)	
Highway Prior Year Carryover Expenses		(33,734)	
Emergency Management Grant Income		32,626	
Emergency Management Grant Expenses		(31,825)	
Pre-School Fundraising Income		4,132	
Pre-School Fundraising Expenses		(2,721)	
Pre-School Partnership Income		61,750	
Pre-School Partnership Expenses		(30,690)	
Dog Fund Income		1,910	
Dog Fund Expense		(811)	
J. Maynard Miller Forest Fund Income		1,497	
Unemployment Compensation Fund Income		202	
Unemployment Compensation Fund Expenditures		(3,782)	
Surplus Reserve Fund Income		50	
Net Change in Fund Balance		(169,745)	
Fund Balance - July 1, 2014		506,012	
Fund Balance - June 30, 2015		\$ <u>336,267</u>	

The reconciling items are due to combining four (4) funds, the Dog Fund, the J. Maynard Miller Forest Fund, the Unemployment Compensation Fund and the Surplus Reserve Fund with the General Fund in order to comply with GASB Statement No. 54, expenditures related to the prior year's budget, unbudgeted grant revenue and related expenditures and unbudgeted expenditures and related charges for the Pre-School Program.

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TOWN OF VERNON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
<u>ASSETS</u>				
Cash	\$ 358,226	\$ 441,390	\$ 20,601	\$ 820,217
Investments	317,966	402,918	196,141	917,025
Receivables	13,257	0	0	13,257
Due from Other Funds	26,708	0	0	26,708
Prepaid Expenses	<u>276</u>	<u>0</u>	<u>0</u>	<u>276</u>
Total Assets	\$ <u>716,433</u>	\$ <u>844,308</u>	\$ <u>216,742</u>	\$ <u>1,777,483</u>
<u>LIABILITIES</u>				
Accrued Payroll and Benefits Payable	\$ 1,365	\$ 0	\$ 0	\$ 1,365
Due to Other Funds	22,790	0	0	22,790
Unearned Revenue	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>
Total Liabilities	<u>24,255</u>	<u>0</u>	<u>0</u>	<u>24,255</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable Grants	<u>13,257</u>	<u>0</u>	<u>0</u>	<u>13,257</u>
Total Deferred Inflows of Resources	<u>13,257</u>	<u>0</u>	<u>0</u>	<u>13,257</u>
<u>FUND BALANCES</u>				
Nonspendable	276	0	0	276
Restricted	18,313	0	216,742	235,055
Committed	471,483	390,196	0	861,679
Assigned	<u>188,849</u>	<u>454,112</u>	<u>0</u>	<u>642,961</u>
Total Fund Balances	<u>678,921</u>	<u>844,308</u>	<u>216,742</u>	<u>1,739,971</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>716,433</u>	\$ <u>844,308</u>	\$ <u>216,742</u>	\$ <u>1,777,483</u>

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TOWN OF VERNON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
Revenues:				
Intergovernmental	\$ 9,718	\$ 58,507	\$ 0	\$ 68,225
Permits, Licenses and Fees	90,411	0	0	90,411
Investment Income	4,314	4,976	8,841	18,131
Donations	2,627	0	0	2,627
Other	<u>90</u>	<u>0</u>	<u>0</u>	<u>90</u>
Total Revenues	<u>107,160</u>	<u>63,483</u>	<u>8,841</u>	<u>179,484</u>
Expenditures:				
General Government	32,751	0	0	32,751
Public Safety	300	0	0	300
Culture and Recreation	106,854	0	0	106,854
Sanitation and Solid Waste	171,645	0	0	171,645
Cemetery	0	0	16,475	16,475
Education	40,000	0	0	40,000
Health and Welfare	18,823	0	0	18,823
Capital Outlay:				
Highways and Streets	<u>0</u>	<u>145,657</u>	<u>0</u>	<u>145,657</u>
Total Expenditures	<u>370,373</u>	<u>145,657</u>	<u>16,475</u>	<u>532,505</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(263,213)</u>	<u>(82,174)</u>	<u>(7,634)</u>	<u>(353,021)</u>
Other Financing Sources/(Uses):				
Transfers In	202,857	198,000	0	400,857
Transfers Out	<u>0</u>	<u>(3,006)</u>	<u>0</u>	<u>(3,006)</u>
Total Other Financing Sources/(Uses)	<u>202,857</u>	<u>194,994</u>	<u>0</u>	<u>397,851</u>
Net Change in Fund Balances	(60,356)	112,820	(7,634)	44,830
Fund Balances - July 1, 2014	<u>739,277</u>	<u>731,488</u>	<u>224,376</u>	<u>1,695,141</u>
Fund Balances - June 30, 2015	<u>\$ 678,921</u>	<u>\$ 844,308</u>	<u>\$ 216,742</u>	<u>\$ 1,739,971</u>

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TOWN OF VERNON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

Schedule 4

	Emergency Service Fund	Reappraisal Fund	Solid Waste Fund	Scholarship Fund	Professional Services Fund	Elderly Assistance Fund	Restoration Fund	Library Fund	Total
<u>ASSETS</u>									
Cash	\$ 10,010	\$ 160,814	\$ 21,459	\$ 17,210	\$ 103,338	\$ 20,895	\$ 0	\$ 24,500	\$ 358,226
Investments	88,584	19,640	116,725	61,139	31,878	0	0	0	317,966
Receivables	0	0	0	0	13,257	0	0	0	13,257
Due from Other Funds	0	8,395	0	0	0	0	18,313	0	26,708
Prepaid Expenses	0	0	0	0	0	0	0	276	276
Total Assets	\$ 98,594	\$ 188,849	\$ 138,184	\$ 78,349	\$ 148,473	\$ 20,895	\$ 18,313	\$ 24,776	\$ 716,433
<u>LIABILITIES</u>									
Accrued Payroll and Benefits Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,365	\$ 1,365
Due to Other Funds	0	0	9,555	0	11,027	0	0	2,208	22,790
Unearned Revenue	0	0	0	0	0	0	0	100	100
Total Liabilities	0	0	9,555	0	11,027	0	0	3,673	24,255
<u>DEFERRED INFLOWS OF RESOURCES</u>									
Unavailable Grants	0	0	0	0	13,257	0	0	0	13,257
Total Deferred Inflows of Resources	0	0	0	0	13,257	0	0	0	13,257
<u>FUND BALANCES</u>									
Nonspendable	0	0	0	0	0	0	0	276	276
Restricted	0	0	0	0	0	0	18,313	0	18,313
Committed	98,594	0	128,629	78,349	124,189	20,895	0	20,827	471,483
Assigned	0	188,849	0	0	0	0	0	0	188,849
Total Fund Balances	98,594	188,849	128,629	78,349	124,189	20,895	18,313	21,103	678,921
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 98,594	\$ 188,849	\$ 138,184	\$ 78,349	\$ 148,473	\$ 20,895	\$ 18,313	\$ 24,776	\$ 716,433

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TOWN OF VERNON, VERMONT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Emergency Service Fund	Reappraisal Fund	Solid Waste Fund	Scholarship Fund	Professional Services Fund	Elderly Assistance Fund	Restoration Fund	Library Fund	Total
Revenues:									
Intergovernmental	\$ 0	\$ 8,788	\$ 0	\$ 0	\$ 930	\$ 0	\$ 0	\$ 0	\$ 9,718
Permits, Licenses and Fees	0	0	84,912	0	0	0	5,499	0	90,411
Investment Income	991	454	1,642	710	482	14	7	14	4,314
Donations	0	0	0	20	0	0	0	2,607	2,627
Other	0	0	0	0	0	0	0	90	90
Total Revenues	991	9,242	86,554	730	1,412	14	5,506	2,711	107,160
Expenditures:									
General Government	0	650	0	0	31,674	0	427	0	32,751
Public Safety	300	0	0	0	0	0	0	0	300
Culture and Recreation	0	0	0	0	0	0	0	106,854	106,854
Sanitation and Solid Waste	0	0	171,645	0	0	0	0	0	171,645
Education	0	0	0	40,000	0	0	0	0	40,000
Health and Welfare	0	0	0	0	0	18,823	0	0	18,823
Total Expenditures	300	650	171,645	40,000	31,674	18,823	427	106,854	370,373
Excess/(Deficiency) of Revenues over Expenditures	691	8,592	(85,091)	(39,270)	(30,262)	(18,809)	5,079	(104,143)	(263,213)
Other Financing Sources:									
Transfers In	0	10,000	0	40,000	20,000	20,000	0	112,857	202,857
Total Other Financing Sources	0	10,000	0	40,000	20,000	20,000	0	112,857	202,857
Net Change in Fund Balances	691	18,592	(85,091)	730	(10,262)	1,191	5,079	8,714	(60,356)
Fund Balances - July 1, 2014	97,903	170,257	213,720	77,619	134,451	19,704	13,234	12,389	739,277
Fund Balances - June 30, 2015	\$ 98,594	\$ 188,849	\$ 128,629	\$ 78,349	\$ 124,189	\$ 20,895	\$ 18,313	\$ 21,103	\$ 678,921

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TOWN OF VERNON, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2015

	Farmland Fund	Copiers Fund	Parking Lot Maintenance Fund	Road Upgrade Fund	Total
<u>ASSETS</u>					
Cash	\$ 83,661	\$ 0	\$ 61,999	\$ 295,730	\$ 441,390
Investments	<u>306,535</u>	<u>0</u>	<u>354</u>	<u>96,029</u>	<u>402,918</u>
Total Assets	<u>\$ 390,196</u>	<u>\$ 0</u>	<u>\$ 62,353</u>	<u>\$ 391,759</u>	<u>\$ 844,308</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:					
Committed	390,196	0	0	0	390,196
Assigned	<u>0</u>	<u>0</u>	<u>62,353</u>	<u>391,759</u>	<u>454,112</u>
Total Fund Balances	<u>390,196</u>	<u>0</u>	<u>62,353</u>	<u>391,759</u>	<u>844,308</u>
Total Liabilities and Fund Balances	<u>\$ 390,196</u>	<u>\$ 0</u>	<u>\$ 62,353</u>	<u>\$ 391,759</u>	<u>\$ 844,308</u>

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TOWN OF VERNON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Farmland Fund	Copiers Fund	Parking Lot Maintenance Fund	Road Upgrade Fund	Total
Revenues:					
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 58,507	\$ 58,507
Investment Income	<u>3,488</u>	<u>0</u>	<u>120</u>	<u>1,368</u>	<u>4,976</u>
Total Revenues	<u>3,488</u>	<u>0</u>	<u>120</u>	<u>59,875</u>	<u>63,483</u>
Expenditures:					
Capital Outlay:					
Highways and Streets	<u>0</u>	<u>0</u>	<u>98,315</u>	<u>47,342</u>	<u>145,657</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>98,315</u>	<u>47,342</u>	<u>145,657</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>3,488</u>	<u>0</u>	<u>(98,195)</u>	<u>12,533</u>	<u>(82,174)</u>
Other Financing Sources/(Uses):					
Transfers In	0	0	98,000	100,000	198,000
Transfers Out	<u>0</u>	<u>(3,006)</u>	<u>0</u>	<u>0</u>	<u>(3,006)</u>
Total Other Financing Sources/(Uses)	<u>0</u>	<u>(3,006)</u>	<u>98,000</u>	<u>100,000</u>	<u>194,994</u>
Net Change in Fund Balances	3,488	(3,006)	(195)	112,533	112,820
Fund Balances - July 1, 2014	<u>386,708</u>	<u>3,006</u>	<u>62,548</u>	<u>279,226</u>	<u>731,488</u>
Fund Balances - June 30, 2015	<u>\$ 390,196</u>	<u>\$ 0</u>	<u>\$ 62,353</u>	<u>\$ 391,759</u>	<u>\$ 844,308</u>

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TOWN OF VERNON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR PERMANENT FUNDS
JUNE 30, 2015

<u>ASSETS</u>		Whithed Cemetery Fund	Tyler Cemetery Fund	South Cemetery Fund	North Cemetery Fund	P.A. Lee Cemetery Fund	A. Perry Cemetery Fund	Total
Cash		\$ 243	\$ 7,792	\$ 3,430	\$ 4,981	\$ 603	\$ 3,552	\$ 20,601
Investments		0	144,295	5,752	45,159	0	935	196,141
Total Assets		<u>\$ 243</u>	<u>\$ 152,087</u>	<u>\$ 9,182</u>	<u>\$ 50,140</u>	<u>\$ 603</u>	<u>\$ 4,487</u>	<u>\$ 216,742</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:								
Restricted		243	152,087	9,182	50,140	603	4,487	216,742
Total Fund Balances		<u>243</u>	<u>152,087</u>	<u>9,182</u>	<u>50,140</u>	<u>603</u>	<u>4,487</u>	<u>216,742</u>
Total Liabilities and Fund Balances		<u>\$ 243</u>	<u>\$ 152,087</u>	<u>\$ 9,182</u>	<u>\$ 50,140</u>	<u>\$ 603</u>	<u>\$ 4,487</u>	<u>\$ 216,742</u>

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TOWN OF VERNON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Whithed Cemetery Fund	Tyler Cemetery Fund	South Cemetery Fund	North Cemetery Fund	P.A. Lee Cemetery Fund	A. Perry Cemetery Fund	Total
Revenues:							
Investment Income	\$ 0	\$ 7,467	\$ 200	\$ 1,123	\$ 1	\$ 50	\$ 8,841
Total Revenues	0	7,467	200	1,123	1	50	8,841
Expenditures:							
Cemetery	0	3,421	775	12,279	0	0	16,475
Total Expenditures	0	3,421	775	12,279	0	0	16,475
Net Change in Fund Balances	0	4,046	(575)	(11,156)	1	50	(7,634)
Fund Balances - July 1, 2014	243	148,041	9,757	61,296	602	4,437	224,376
Fund Balances - June 30, 2015	\$ 243	\$ 152,087	\$ 9,182	\$ 50,140	\$ 603	\$ 4,487	\$ 216,742

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TOWN OF VERNON, VERMONT
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 JUNE 30, 2015

	Grange 228 Scholarship Fund	Scott and Noy Fund	AJ Brooks Fund	Marsh Fund	Total
<u>ASSETS</u>					
Cash	\$ 2,610	\$ 379	\$ 12,828	\$ 963	\$ 16,780
Investments	<u>25,719</u>	<u>32,414</u>	<u>79,776</u>	<u>8,664</u>	<u>146,573</u>
Total Assets	<u>\$ 28,329</u>	<u>\$ 32,793</u>	<u>\$ 92,604</u>	<u>\$ 9,627</u>	<u>\$ 163,353</u>
<u>LIABILITIES AND NET POSITION</u>					
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Position:					
Restricted:					
Held in Trust for Individuals and Organizations	<u>28,329</u>	<u>32,793</u>	<u>92,604</u>	<u>9,627</u>	<u>163,353</u>
Total Net Position	<u>28,329</u>	<u>32,793</u>	<u>92,604</u>	<u>9,627</u>	<u>163,353</u>
Total Liabilities and Net Position	<u>\$ 28,329</u>	<u>\$ 32,793</u>	<u>\$ 92,604</u>	<u>\$ 9,627</u>	<u>\$ 163,353</u>

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TOWN OF VERNON, VERMONT
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Grange 228 Scholarship Fund	Scott and Noy Fund	AJ Brooks Fund	Marsh Fund	Total
Additions:					
Investment Income	\$ 288	\$ 2,110	\$ 4,802	\$ 417	\$ 7,617
Total Additions	288	2,110	4,802	417	7,617
Deductions:					
Donations	0	85	0	165	250
Total Deductions	0	85	0	165	250
Change in Net Position	288	2,025	4,802	252	7,367
Net Position - July 1, 2014	28,041	30,768	87,802	9,375	155,986
Net Position - June 30, 2015	\$ 28,329	\$ 32,793	\$ 92,604	\$ 9,627	\$ 163,353

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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"

Selectboard
Town of Vernon
567 Governor Hunt Road
Vernon, VT 05354

We have audited, in accordance with the 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 the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Vernon, Vermont as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Vernon, Vermont's basic financial statements and have issued our report thereon dated December 10, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Vernon, Vermont'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 Town of Vernon, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Vernon, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified a certain deficiency that we consider to be a material weaknesses and another that we consider to be a significant deficiency.

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 Town of Vernon, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2015-1 to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2015-2 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Vernon, Vermont's financial statements are free from 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".

We also noted certain other matters that we reported to the management of the Town of Vernon, Vermont in a separate letter dated December 10, 2015.

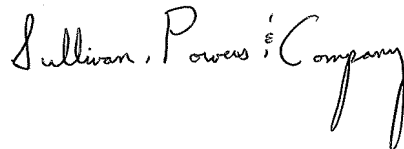
Town of Vernon, Vermont's Response to Deficiencies in Internal Control

The Town of Vernon, Vermont's response to the deficiencies in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Vernon, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Vernon, Vermont'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 Town of Vernon, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 10, 2015
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF VERNON, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2015

Deficiencies in Internal Control:

Material Weaknesses:

2015-1 Fund Balance Entries

Criteria:

Internal controls should be in place to ensure that all revenues and expenses are recorded accurately. Separate revenue and expense accounts should be utilized to record the Town's cash receipts and disbursements. Fund balances should only be posted to in the event of a correction of an error.

Condition:

The Town posts transfers in and out and expenses related to reserves to the General Fund fund balance rather than to separate revenue and expense accounts in an attempt to track the reserve account balances.

Cause:

Unknown.

Effect:

Adjustments were required to correct the fund balance.

Recommendation:

We recommend that the Town implement controls to ensure that all revenues and expenses are recorded accurately and that they do not adjust fund balance.

Significant Deficiencies:

2015-2 Authorization of General Journal Entries

Criteria:

Internal controls should be in place that requires appropriate officials to authorize and review all adjustments to the books of original entry.

Condition:

The Town does not have a policy in place to require authorization or review of adjustments to the books of original entry.

TOWN OF VERNON, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2015

Cause:

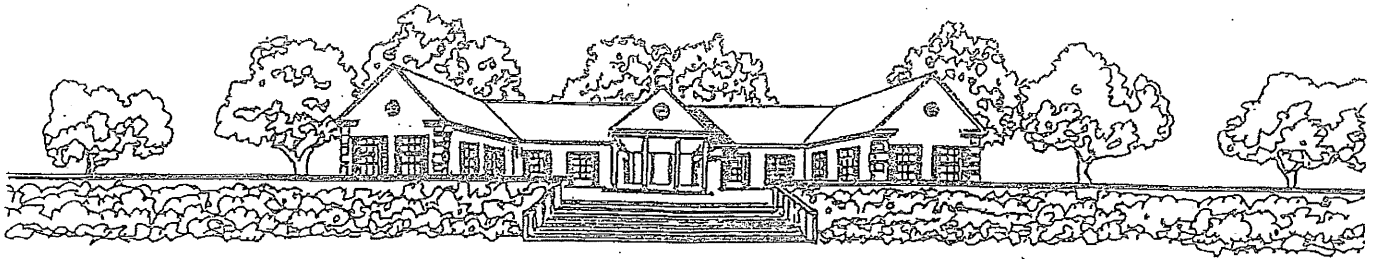
Unknown.

Effect:

This deficiency in the internal control structure could allow other working control policies to be circumvented.

Recommendation:

We recommend that the Town enact a policy that requires appropriate officials to authorize and review all general journal entries so as not to circumvent the original approval process.



VERNON, VERMONT

TOWN OF VERNON'S RESPONSE TO DEFICIENCIES IN INTERNAL CONTROL:

2015-1 Fund Balance Entries:

We have set up various new accounts to more precisely record revenues and expenses.

2014-2 Authorization of General Journal Entries:

The Treasurer's office is now providing support for all journal entries made and keeping a separate binder where this information will be maintained. We have also implemented a system by which any changes to a warrant will be authorized by the Selectboard at the next scheduled meeting.

TOWN OF VERNON
SCHOOL DISTRICT



FISCAL YEAR ENDING
JUNE 30, 2015

**2015-2016 ENROLLMENT
VERNON ELEMENTARY SCHOOL
BAMS AND BUHS**

	BOYS	GIRLS	TOTAL
Kindergarten	12	9	21
Grade 1	10	4	14
Grade 2	14	19	33
Grade 3	11	13	24
Grade 4	13	12	25
Grade 5	12	9	21
Grade 6	17	3	20
Grade 7	6	9	15
Grade 8	12	10	22
Grade 9	8	15	23
Grade 10	5	5	10
Grade 11	12	14	26
Grade 12	13	5	18

Vernon Elementary School - 158
 Brattleboro Area Middle School - 37
 Brattleboro Union High School - 77

2013-2014 Other Tuition – 54

**VERNON TOWN SCHOOL DISTRICT
2015-2016 FACULTY AND STAFF**

Dana Gordon-Macey	Principal
Christine Nesbitt	Administrative Assistant
Beth Eriksson	Kindergarten
Kelly Dias	Kindergarten
Courtney Millerick	Grade 1
Joan Cook	Grade 2
Kimberly Kunkle	Grade 2
Lisa McKenney	Grade 3
Marcia Woodruff	Grade 3
Tai Morse	Grade 4
Maresa Nielson	Grade 4
Deborah Patno	Grade 5
Noreen Cooper	Grade 6
Carole Rayl (80%)	Guidance Counselor
Kelly Pacheck	Resource Room
Latisha Akley	Resource Room
Deborah Coombs	ESOL
Mickie Herbst	Literacy/Enrichment
Deborah Mann (80%)	Art
Eileen Roach	Media Center/Literacy
Joyana Damon	Classroom Music/Instrumental
Matthew Greene (80%)	Physical Education
Fran Swanson (50%)	Speech/Language
Dawn Grobe	Technology/Literacy
Joan Green (Part Time)	Teaching Assistant
Jill Johnson (Part Time)	Teaching Assistant
Mary Emery	School Nurse
Cheryl Deyo	Paraprofessional
Rachel Foster	Paraprofessional
Jonathan Halberg	Paraprofessional
Shelli Harvey	Paraprofessional
Caitlin Haumann	Paraprofessional
Amanda Houle	Paraprofessional
Lynn King	Paraprofessional
Jeff Loomis	Paraprofessional
Norma Manning	Paraprofessional
Sandra Wyckof	Paraprofessional
Ian Spencer	Head Custodian
Dennis Atwater	Custodian
James Rittenhour	Custodian
Robert Willand	Custodian
Tim Walsh	Fitz-Vogt
Cindy Strong	Fitz-Vogt

VERNON SCHOOL DISTRICT FUNDS

VERNON SCHOOL DISTRICT RICHARD W. STEENBRUGGEN SCHOLARSHIP INVESTMENT TRUST & SCHOLARSHIP AWARDS FUND

Beginning Balance July 1, 2014 \$ 237,706.49

Revenue
Income \$ 15,401.28
Gains 4,184.03

19,585.31

Expenditures
Expenses \$ (2,984.73)
Scholarships (1,115.90)
Net Unrealized Losses (13,100.53)
(17,201.16)

BALANCE June 30, 2015 \$ 240,090.64

VERNON SCHOOL DISTRICT RAYMOND & ERMA PUFFER ACADEMIC IMPROVEMENT AWARD TRUST FUND

Beginning Balance July 1, 2014 \$ 1,523.40

Revenue 4.62

Expenditures
Awards 2014/2015 (50.00)

BALANCE June 30, 2015 \$ 1,478.02

This Fund is for the purpose of rewarding the two most improved sixth grade students.
It is invested at People's United Bank in a Certificate of Deposit.

VERNON SCHOOL RESERVE FUND

Beginning Balance July 1, 2014 \$ 127,016.70

Revenue
Interest 190.67

2,307.63
Balance June 30, 2015 \$ 127,207.37

At March, 2011 Town Meeting, this fund was established to use the audited unreserved undesignated fund balance for the purpose of future expenses for operating the school.

VERNON SCHOOL DISTRICT UNEMPLOYMENT COMPENSATION FUND

Beginning Balance July 1, 2014 \$ 18,750.75

Revenue
Interest 18.76

Expenditures
Unemployment Payments (0.85)

BALANCE June 30, 2015 \$ 18,768.66

VERNON SCHOOL DISTRICT CAPITAL PLAN FUND

Beginning Balance July 1, 2014 \$ 452,142.69

Revenue
Interest 579.63
Return Cash Flow FY 15
50,000.00
50,579.63

Expenditures
Boiler: S&J Jamrog \$ (2,107.84)
Heating System Upgrade (9,051.00)
Roof (19,391.44)
Sewer (10,120.00)
Building & Exterior (10,365.51)
Water System (1,900.00)
Transfer to Budget for Technology (19,000.00)
FY14 A/P Transfer (19,200.81)
Trans to Sch Cking for cash flow fy15 (50,000.00)
Trans to Sch Cking for cash flow fy16 (60,000.00)
(201,136.60)

BALANCE June 30, 2015 \$ 301,585.72

**VERNON SCHOOL DISTRICT
CHEER FUND**

Beginning Balance July 1, 2014	\$	263.20
Revenue		
Staff Donations		818.15
Expenditures:		<u>(1,008.40)</u>
BALANCE June 30, 2015	\$	72.95

This Fund was established in March, 2001 through contributions by staff and is used as determined by the Cheer Committee

**VERNON SCHOOL DISTRICT
TORNADO FUND**

Beginning Balance July 1, 2014	\$	4,869.56
Revenue		
Income & Donations		3,259.89
Expenses		<u>(2,901.92)</u>
BALANCE June 30, 2015	\$	5,227.53

This Fund was established in May of 2000 with existing funds from the Tornado jump roping team for the purpose of funding expenses associated with the team. Money is raised through donations, fund raising, and clothing and team equipment reimbursements.

Websites for Tornadoes

www.vernon.k12.vt.us/tornadoes/index.html

HOT LUNCH PROGRAM

Beginning Balance July 1, 2014	\$	21,630.54
Revenue		
State Reimbursements	\$	33,648.84
Other Reimbursements		3,178.60
Lunch Sales		32,226.75
Transfer from School Budget		<u>40,211.00</u>
		109,265.19
Expenditures		
Fitz, Vogt & Associates	\$	(125,625.38)
Supplies		(103.40)
NSF Check		<u>(16.00)</u>
		<u>(125,744.78)</u>
BALANCE June 30, 2015	\$	5,150.95

**VERNON SCHOOL HOT LUNCH
OPERATING FUND BALANCE SHEET**

**CURRENT ASSETS
June 30, 2015**

Hot Lunch Checking	\$	<u>5,150.95</u>
Total Cash		5,150.95
Total Accounts Receivable		15,550.81
TOTAL CURRENT ASSETS	\$	20,701.76

**CURRENT LIABILITIES
June 30, 2015**

Accounts Payable		
Fitz, Vogt, & Assoc.: June Expenses	\$	12,706.60
Total Accounts Payable	\$	12,706.60
TOTAL CURRENT LIABILITIES	\$	12,706.60

**CURRENT FUND EQUITY
June 30, 2015**

Unreserved and Undesignated	\$	<u>7,995.16</u>
TOTAL FUND EQUITY	\$	7,995.16
TOTAL LIABILITIES & FUND EQUITY	\$	20,701.76

Windham Southeast SU FY17 Proposed Budget

Operating Budget, Special Education and Grant Funded Programs

Board Approved 12/10/15	2014-15 ACTUAL	2015-16 Budget	2016-17 PROPOSED	\$Diff	%Diff
Revenues					
Administration and Support of Instruction Assessments:					
Brattleboro Town School District	704,409	712,242	714,822	2,580	0.4%
Dummerston	138,259	149,241	153,559	4,318	2.9%
Guilford	126,878	142,685	149,049	6,364	4.5%
Putney	136,507	152,326	149,449	(2,877)	-1.9%
Vernon	139,125	149,550	159,824	10,274	6.9%
BUHS District #6	866,295	953,939	962,511	8,572	0.9%
Subtotal Admin. & Support of Instr. Assess.	2,111,473	2,259,983	2,289,213	29,230	1.3%
Other General Operating Revenues	59,304				
Subtotal Admin.& Support Instr. Revenues	2,170,777	2,259,983	2,289,213	29,230	1.3%
Special Education Service Revenues:					
Assessed Services - Shared School Age	2,823,290	2,894,849	3,827,321	932,472	32.2%
Special Ed Direct Billed Services	4,527,349	4,537,042	5,073,183	536,141	11.8%
Assessed Services - Shared EEE	526,646	670,377	680,616	10,239	1.5%
Special Ed Grant Revenues	871,534	961,210	833,005	(128,205)	-13.3%
Subtotal Special Ed Revenues	8,748,819	9,063,478	10,414,125	1,350,647	14.9%
Grant and Non-Instruction Service Revenues					
AOE Instruction and Pupil Support Grants	2,156,254	2,416,928	2,125,775	(291,153)	-12.0%
WSESU Transportation Services to LEAs		807,525	820,000	12,475	1.5%
Food Service Grants & Revenues	1,371,603	1,326,917	1,312,921	(13,996)	-1.1%
Subtotal Other Revenues	3,527,857	4,551,369	4,258,696	(292,673)	-6.4%
Total WSESU Revenues and Grants	14,447,453	15,874,830	16,962,034	1,087,204	6.8%
Expenditures					
Admin., Sup. of Instruction, Transport	2,113,910	2,259,983	2,289,213	29,230	1.3%
Special Education Services:					
Local School Age Shared Services	2,931,473	2,894,848	3,827,321	932,473	32.2%
Local School Age Direct Billed Services	4,368,618	4,537,042	5,073,223	536,181	11.8%
Special Ed Grant Expenditures	922,319	961,210	833,005	(128,205)	-13.3%
Subtotal School Age Special Ed Svs.	8,222,410	8,393,100	9,733,549	1,340,449	16.0%
Essential Early Education Services	526,903	670,377	680,616	10,239	1.5%
Sub Total Special Educ. Expenses	8,749,313	9,063,477	10,414,165	1,350,688	14.9%
Grant & Services Program Expenses					
Regular Education Grant Programs	2,133,847	2,416,928	2,125,735	(291,193)	-12.0%
Transportation Services Reg. Educ. Expense	-	807,525	820,000	12,475	1.5%
Food Services Expenses	1,334,009	1,326,917	1,312,921	(13,996)	-1.1%
Subtotal Grant & Service Program Exp.	3,467,856	4,551,370	4,258,656	(292,714)	(0)
Total Expenditures	14,331,079	15,874,830	16,962,034	1,087,204	6.8%
Surplus/(Deficit)	116,374	0	-		

Act 153 of 2010 requires that the supervisory union provide special education services on behalf of its member districts effective FY2015 budgets with exception of support staff whom may be employed by the member districts.

Original FY16 Expense Budget approved by SU Board, Dec. 2014	15,448,266
Additional FY16 Grants Approved subsequent to Dec.2014	426,564
Total FY16 Budget with new Grants	15,874,830

District: Vernon County: Windham		T214 Windham Southeast		Property dollar equivalent yield	Homestead tax rate per \$9,870 of spending per equalized pupil	\$Chg	% Chg
				9,870	1.00	0.01	1.0%
				11,065	Income dollar equivalent yield per 2.0% of household income		
Expenditures		FY2014	FY2015	FY2016	FY2017		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$4,292,785	\$4,350,537	\$4,314,585	\$4,355,334	1.	
2.	plus Sum of separately warned articles passed at town meeting	-	-	-		2.	
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-		3.	
4.	Locally adopted or warned budget	\$4,292,785	\$4,350,537	\$4,314,585	\$4,355,334	4.	40,749 0.9%
6.	plus Prior year deficit repayment of deficit	-	-	-		6.	
7.	Total Budget	\$4,292,785	\$4,350,537	\$4,314,585	\$4,355,334	7.	40,749 0.9%
Revenues							
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$834,365	\$772,062	\$694,810	\$823,643	10.	128,833 18.5%
11.	plus Capital debt aid for eligible projects pre-existing Act 6f	-	-	-		11.	
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-		12.	
13.	Offsetting revenues	\$834,365	\$772,062	\$694,810	\$823,643	13.	128,833 18.5%
14.	Education Spending	\$3,458,420	\$3,578,475	\$3,619,775	\$3,531,691	14.	-88,084 -2.4%
15.	Equalized Pupils	232.32	231.89	224.52	239.92	15.	15 6.9%
16.	Education Spending per Equalized Pupil	\$14,886.45	\$15,431.78	\$16,122.28	\$14,720.29	16.	-1,402 -8.7%
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	NA	17.	
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equp)	-	-	-	NA	18.	
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equp)	-	-	-	NA	19.	
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456 NA	threshold = \$16,166 NA	threshold = \$17,103 NA	District Threshold \$16,291.56	25.	
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.	0
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,886	\$15,432	\$16,122	\$14,720.29	27.	-1,402 -8.7%
28.	District spending adjustment (minimum of 100%)	162.676% based on \$9,151	166.201% based on \$9,285	170.444% based on \$9,459	NA	28.	-1,571
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$14,720.29 ÷ (\$9,870.00 / \$1,000)]	\$1,1550 based on \$0.94	\$1,2299 based on \$0.98	\$1,2613 based on \$0.99	\$1,2379 based on \$1.00	29.	\$ (0.023) -1.9%
30.	Percent of Vernon equalized pupils not in a union school district	63.57%	65.85%	66.07%	67.36%	30.	0.013 2.0%
31.	Portion of district equalized homestead rate to be assessed by tow (67.36% x \$1.24)	\$0.7342	\$0.8099	\$0.8333	\$0.8338	31.	\$ 0.000 0.1%
32.	Common Level of Appraisal (CLA)	111.18%	112.12%	111.07%	104.17%	32.	(0.069) -6.2%
33.	Portion of actual district homestead rate to be assessed by tow (\$0.8338 / 104.17%)	\$0.6604 based on \$0.94	\$0.7224 based on \$0.98	\$0.7502 based on \$0.99	\$0.800 based on \$1.00	33.	\$ 0.050 6.7%
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.							
34.	Anticipated income cap percent (to be prorated by line 30) [(\$14,720.29 ÷ \$11,065) x 2.00%]	2.93% based on 1.80%	2.99% based on 1.80%	3.07% based on 1.80%	2.66% based on 2.00%	34.	(0.004) -13.4%
35.	Portion of district income cap percent applied by Stat (67.36% x 2.66%)	1.86% based on 1.80%	1.97% based on 1.94%	2.03% based on 1.94%	1.79% based on 2.00%	35.	(0.002) -11.8%
36.	Percent of equalized pupils at Brattleboro UHSE	36.43%	34.15%	33.93%	32.64%	36.	(0.013) -3.8%
37.	Portion of BUHS equalized homestead School Tax Rate	\$0.594	\$ 0.593	\$ 0.610	\$ 0.574	37.	(0.036) -5.9%
38.	Equalized Preliminary PreK-12 School Homestead Tax Rat	\$1.529	\$1.402	\$1.443	\$1.408	38.	(0.036) -2.5%
39.	Preliminary PreK-12 CLA Adjusted School Homestead Tax Rat	\$1.195	\$1.251	\$1.299	\$1.351	39.	0.052 4.0%
- Following current statute, the Tax Commissioner recommended a property yield of \$9.955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1.538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.							

Windham Southeast Supervisory Union

Fiscal Year 2015 Sub-Grants to Member Districts **

District	Student Assistance	Title I Compensatory	EPSDT Medicaid	IEP Medicaid Reinvestment	21st Century	Title IIA Teacher Quality	Total
Brattleboro		539,889	12,000	104,000		5,194	661,083
BUHS	39,907	93,572			70,016	11,453	214,948
Dummerston		-	30,000	24,000		86,396	140,396
Guilford		4,920	22,000	10,000		64,467	101,387
Putney		76,181	16,000	18,000		1,144	111,325
Vernon		54	11,000	14,000		4,066	29,120
Totals	39,907	714,616	91,000	170,000	70,016	172,720	1,258,259

** Excludes pass through Nutrition Funds.

Special Education Aid Distributed From Agency of Education to School Districts, Fiscal Year 2015:

District	(3201) Block Grant	(3202) Intensive Aid	(3203) Extraordinary Aid	(3205) State Placed	(3204) E.E.E. State	Total Aid
Brattleboro	267,247	1,490,209	84,181	3,410	103,646	1,948,693
Dummerston	58,942	179,640	5,639	0	21,320	265,541
Guilford	48,914	185,852	0	0	16,413	251,179
Putney	56,708	268,929	0	0	18,591	344,228
Vernon	80,437	216,915	0	0	20,516	317,868
B.U.H.S. #6	372,495	2,006,225	336,102	54,186	0	2,769,008
Total	884,743	4,347,770	425,922	57,596	180,486	5,896,517

**VERNON TOWN SCHOOL DISTRICT
FY17 PROPOSED BUDGET - REVENUE & EXPENSE SUMMARY**

	2014-2015 Budget	2014-2015 ACTUAL	2015-2016 Budget	2016-2017 PROPOSED	\$ Diff.	% Diff.
Revenues						
LOCAL						
Interest	2,000	772	2,000	750	(1,250)	-63%
Miscellaneous	-	5,083	2,000	2,000	-	
Lighting Project-Evergreen		-		-		
Transportation-BUHS	66,442	66,442	66,442	66,442	-	0%
Rent-Town of Vernon Rec.Dept	146,784	146,786	214,123	217,785	3,662	2%
WSESU SUB-GRANTS						
EPSDT Nurse Grant	25,000	25,000	25,000	9,453	(15,547)	-62%
IDEA Special Ed Grant	37,030	36,920	-	-	-	
Medicaid Literacy Grant	10,000	-	10,000	10,000	-	0%
Medicaid General Support Grant	8,000	-	8,000	3,702	(4,298)	-54%
STATE & FEDERAL						
GENERAL EDUCATION SUPPORT	3,578,475	3,578,475	3,619,775	3,531,691	(88,084)	-2%
Special Ed Block Grant	80,437	80,437	80,854	80,216	(638)	-1%
Special Ed Intensive Aid	208,163	240,050	220,313	246,543	26,230	12%
Transportation Aid	60,129	60,023	42,397	60,023	17,626	42%
Essential Early Ed Block Grant	20,516	20,516	23,681	26,729	3,048	13%
OTHER LOCAL						
Fund Balance & Educ. Reserves	88,561		-	100,000	100,000	
Transfer from Capital Fund	19,000	19,000	-	-	-	
TOTAL REVENUES & TRANSFERS	4,350,537	4,279,504	4,314,585	4,355,334	40,749	0.94%
Expenditures:						
Elementary Instruction	2,472,113	2,363,753	2,421,859	2,388,636	(33,223)	-1%
WSESU Admin & Instruction Support	173,272	139,125	149,550	159,824	10,274	7%
Food Services	40,211	40,211	40,211	40,211	-	0%
Reserve	-	-	90,000	50,000	(40,000)	-44%
Sub Total K-6 Expenses	2,685,596	2,543,089	2,701,620	2,638,671	(62,949)	-2%
PreK and Essential Early Education	159,361	146,729	168,892	194,710	25,818	15%
Special Education K-12	511,049	568,065	515,541	581,953	66,412	13%
Transportation K-12	175,031	176,105	178,532	180,000	1,468	1%
Secondary Tuition 7-12 (excludes BUHS)	819,500	775,097	750,000	760,000	10,000	1%
Sub Total Other Expenses	1,664,941	1,665,996	1,612,965	1,716,663	103,698	6%
Total Expenses Pk-12 (excludes BUHS)*	4,350,537	4,209,085	4,314,585	4,355,334	40,749	0.94%
SURPLUS/(DEFICIT)	0	70,419	(0)	-		
Changes in Fund Balance [preliminary]						
Beginning fund balance @ 7/1/14 [audited]		365,707				
FY15 GF Revenues		4,279,504				
FY15 GF Expenses		4,209,085				
FY15 Surplus		70,419				
FY15 Ending Fund Balance [preliminary]		436,126				

* BUHS District "equalized" Vernon students (116) and related education costs are excluded from the VTSD expense budget. Funding commitment for Vernon Students enrolled at BUHS are authorized by the BUHS District Annual meeting vote results which occurs 2nd Tuesday in February each year. The weighted average of each School District Tax rate (based on the proportion of Vernon Students attending each District) are combined to calculate the total Vernon School District Tax rate (per Act 130 of 2009)

VERNON TOWN SCHOOL DISTRICT
FY17 PROPOSED BUDGET - Expenditure Detail

	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	2016-2017 PROPOSED	\$ Diff.	% Diff.
EXPENDITURES-Detail						
INSTRUCTIONAL						
Teachers Salaries	890,681	899,185	876,388	866,591	(9,797)	-1.1%
403 B Benefit	8,000	7,794	8,000	8,000	-	0.0%
Extracurricular Salary	5,000	4,350	5,000	5,000	-	0.0%
Paraprofessional Salaries	131,775	129,146	136,147	118,124	(18,023)	-13.2%
Substitute Salaries	28,500	30,286	26,500	26,500	-	0.0%
Teacher Health/Dental Ins.	235,971	197,735	241,690	250,006	8,316	3.4%
Para. Health/Dental/Life Ins.	110,366	75,989	115,332	94,005	(21,327)	-18.5%
Teacher FICA	73,460	69,771	68,038	67,289	(749)	-1.1%
Extracurricular FICA	383	328	383	383	-	0.0%
Paraprofessional FICA	10,484	10,231	10,415	9,036	(1,379)	-13.2%
Teacher Life Ins.	1,672	1,595	1,672	1,672	-	0.0%
Other- 403 (b) Admin & Disability	4,280	5,260	4,280	4,280	-	0.0%
Paraprofessional Retirement	3,771	3,067	3,771	3,771	-	0.0%
Travel & Conference	1,200	599	750	750	-	0.0%
Course Reimbursement	8,100	7,572	8,100	8,100	-	0.0%
Environmental Studies	1,500	1,158	1,500	1,500	-	0.0%
Field Trips	3,000	3,803	3,000	3,000	-	0.0%
Fiber Connect Internet Fees	3,168	2,688	3,363	3,363	-	0.0%
General Supplies	19,889	17,365	19,889	19,889	-	0.0%
Technology Update Hardware	6,000	5,197	10,000	10,000	-	0.0%
Technology Supplies	2,000	1,981	1,500	1,500	-	0.0%
Computer Software	1,800	1,306	1,800	1,800	-	0.0%
Textbooks/Reading Street	5,500	4,634	5,500	10,500	5,000	90.9%
Reading Development Program	5,000	5,000	5,000	5,000	-	0.0%
New Instructional Equipment	1,500	-	1,500	1,500	-	0.0%
Replace Instructional Equip.	2,500	583	2,000	2,000	-	0.0%
Non-Instructional Equipment	850	100	850	850	-	0.0%
Instructional Technology	19,000	18,912	-	-	-	-
Asian Studies	3,000	3,000	3,000	3,000	-	0.0%
Equip. & Copier Maint.	12,500	11,542	12,500	12,500	-	0.0%
Misc. Supplies	500	7,957	500	500	-	0.0%
TOTAL	1,601,350	1,528,134	1,578,369	1,540,409	(37,960)	-2.4%
OTHER INSTRUCTIONAL						
Assembly Programs	3,000	2,230	3,000	3,000	-	0.0%
Test/Evaluation Supplies	500	131	500	500	-	0.0%
AIMSWeb	960	804	960	960	-	0.0%
SWIS	500	400	500	500	-	0.0%
Music Equipment Repair	400	220	400	400	-	0.0%
TOTAL	5,360	3,785	5,360	5,360	-	0.0%
PSYCHOLOGICAL SERVICES						
Contracted Prof. Services	100	-	100	100	-	0.0%
TOTAL	100	-	100	100	-	0.0%
GUIDANCE SERVICES						
Salary	50,466	50,466	51,663	58,166	6,503	12.6%
403 B Benefit	505	505	505	505	-	0.0%
Health/Dental Ins./Disability	11,688	11,632	12,214	13,179	965	7.9%
FICA	3,899	3,335	3,952	4,450	497	12.6%
Life Ins.	92	92	92	92	-	0.0%
Travel & Course Reimb.	1,050	-	1,050	1,050	-	0.0%
Supplies & Texts	200	245	200	200	-	0.0%
TOTAL	67,900	66,275	69,676	77,642	7,966	11.4%
HEALTH SERVICES						
Doctor Salary	200	200	200	200	-	0.0%
Nurse Salary	60,275	42,337	43,834	46,242	2,408	5.5%
Nurse Health/Dental Ins./Disability	7,563	12,649	7,563	8,160	597	7.9%
Nurse FICA	5,507	3,088	3,353	3,538	184	5.5%

VERNON TOWN SCHOOL DISTRICT
FY17 PROPOSED BUDGET - Expenditure Detail

	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	2016-2017 PROPOSED	\$ Diff.	% Diff.
Nurse Life Ins.	126	63	126	126	-	0.0%
Nurse Course Reimbursement	900	-	900	900	-	0.0%
403 (b) Benefit	713	163	713	713	-	0.0%
Nurse Travel	50	-	50	50	-	0.0%
Nurse Supplies	500	436	500	500	-	0.0%
TOTAL	75,834	58,936	57,239	60,429	3,190	5.6%
IN-SERVICE						
One Percent Fund	6,000	2,288	4,000	4,000	-	0.0%
In-Service Training	1,500	84	1,000	1,000	-	0.0%
TOTAL	7,500	2,372	5,000	5,000	-	0.0%
MEDIA/LIBRARY						
Media Specialist Salary	57,020	54,827	58,446	59,318	873	1.5%
403 B Benefit	570	570	570	570	-	0.0%
Health/Dental Ins./Disability	11,602	13,695	12,124	13,082	958	7.9%
FICA	4,406	4,104	4,471	4,538	67	1.5%
Life Ins.	101	100	101	101	-	0.0%
Course Reimbursement	720	-	720	720	-	0.0%
Supplies	500	512	500	500	-	0.0%
Subscriptions	400	295	400	400	-	0.0%
Library Books	4,000	3,947	4,000	4,000	-	0.0%
Audio Visual	1,500	1,576	1,000	1,000	-	0.0%
TOTAL	80,819	79,626	82,332	84,229	1,897	2.3%
SCHOOL BOARD						
Salaries	15,000	15,000	15,000	15,000	-	0.0%
FICA	1,148	1,196	1,148	1,148	-	0.0%
Legal Services	1,000	367	1,000	1,000	-	0.0%
Audit	-	-	-	-	-	-
School Board Expenses	3,200	4,218	2,200	2,200	-	0.0%
Advertisements	1,000	1,329	1,000	1,000	-	0.0%
Dues & Fees	2,000	2,262	2,000	2,000	-	0.0%
TOTAL	23,348	24,372	22,348	22,348	-	0.0%
ADMINISTRATION						
Principal Salary	87,125	85,000	87,500	89,688	2,188	2.5%
Secretary Salary	38,225	39,432	38,993	39,950	957	2.5%
Principal Health/Dental Ins./Disabil	19,852	17,941	20,745	22,384	1,639	7.9%
Secretary Health/Dental/Life Ins.	16,297	16,812	17,030	18,376	1,345	7.9%
Principal FICA	6,730	5,895	6,694	6,861	167	2.5%
Secretary FICA	3,041	2,856	2,983	3,056	73	2.5%
Principal Life Ins.	336	326	336	336	-	0.0%
Secretary Retirement	1,529	1,525	1,529	1,529	-	0.0%
Principal Annuity	2,371	1,817	1,500	1,500	-	0.0%
Prof. Development & Travel	1,500	794	1,500	1,500	-	0.0%
Student Data Support	1,600	1,265	1,000	1,000	-	0.0%
Student Alert System	416	483	416	416	-	0.0%
Principal Supplies	1,000	189	1,000	1,000	-	0.0%
TOTAL	180,022	174,335	181,226	187,596	6,370	3.5%
FISCAL SERVICES						
Treasurer's Salary	1,600	1,600	1,600	1,600	-	0.0%
Treasurer's FICA	122	122	122	122	-	0.0%
Bookkeeper's Salary	16,700	16,043	17,201		(17,201)	-100.0%
Bookkeeper's Ins.	1,800	1,013	1,800		(1,800)	-100.0%
Bookkeeper's FICA	1,278	1,228	1,316		(1,316)	-100.0%
Bookkeeper's Supplies	1,700	1,180	1,700		(1,700)	-100.0%
TOTAL	23,200	21,186	23,739	1,722	(22,017)	-92.7%
PLANT OP./MAINT.						
Custodial Salaries	129,807	134,508	132,850	136,836	3,986	3.0%
Health/Dental/Life Ins.	64,674	61,786	67,584	70,626	3,041	4.5%

VERNON TOWN SCHOOL DISTRICT
FY17 PROPOSED BUDGET - Expenditure Detail

	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	2016-2017 PROPOSED	\$ Diff.	% Diff.
FICA	10,327	10,015	10,163	10,468	305	3.0%
Retirement	5,192	3,063	5,192	5,192	-	0.0%
Building Repairs	6,929	10,018	6,929	6,929	-	0.0%
Insurance/Bonds	31,000	29,357	31,000	31,000	-	0.0%
Telephone	5,500	5,465	5,500	5,500	-	0.0%
Contracted Services	10,500	12,630	10,500	10,500	-	0.0%
Custodial Supplies	16,000	16,489	16,000	16,000	-	0.0%
Grounds Supplies	6,000	5,413	6,000	6,000	-	0.0%
All Other Repairs	11,500	13,304	11,500	11,500	-	0.0%
Electricity	40,000	31,618	35,000	35,000	-	0.0%
Heat	50,000	49,754	40,000	40,000	-	0.0%
Lighting Project (GMP)	10,001	10,000	10,001	10,001	-	0.0%
Plant Operation Equipment	8,500	10,445	7,500	7,500	-	0.0%
Replace Non-Instruct. Equip.	750	867	750	750	-	0.0%
TOTAL	406,680	404,732	396,470	403,801	7,332	1.8%
ELEMENTARY TOTALS	2,472,113	2,363,753	2,421,859	2,388,636	(33,223)	-1.4%
TRANSPORTATION						
Transportation Contract	175,031	175,496	178,532	180,000	1,468	0.8%
Fuel	-	609	-	-	-	
TOTAL	175,031	176,105	178,532	180,000	1,468	0.8%
FOOD SERVICE						
Hot Lunch Supplement	40,211	40,211	40,211	40,211	-	0.0%
TOTAL	40,211	40,211	40,211	40,211	-	0.0%
W.S.E.S.U. Admin & Support of Instruction Assessment						
W.S.E.S.U. Assessment	173,272	139,125	149,550	159,824	10,274	6.9%
TOTAL	173,272	139,125	149,550	159,824	10,274	6.9%
SECONDARY TUITION/ VOC. ED.						
Secondary Tuitions	802,500	759,394	750,000	760,000	10,000	1.3%
504 Tuition	17,000	15,703	-	-	-	
TOTAL	819,500	775,097	750,000	760,000	10,000	1.3%
SPECIAL EDUCATION						
Special Ed. Paras Sal.&Ben.	131,437	154,306	89,584	76,226	(13,358)	-14.9%
WSESU SE Assess.&Tuition	379,612	413,759	425,957	505,727	79,770	18.7%
TOTAL	511,049	568,065	515,541	581,953	66,412	12.9%
EARLY EDUCATION						
E.E.E. Program	64,978	62,175	81,509	86,199	4,690	5.8%
Pre-School Cont. Serv. /Coordination	91,000	83,417	84,000	105,128	21,128	25.2%
SCAMP Program	3,383	1,137	3,383	3,383	-	0.0%
TOTAL	159,361	146,729	168,892	194,710	25,818	15.3%
OTHER						
Reserve Fund Appropriation	-	-	90,000	50,000	(40,000)	-44.4%
Special Article	-	-	-	-	-	
TOTAL	-	-	90,000	50,000	-	
OTHER TOTALS	1,878,424	1,845,332	1,892,726	1,966,698	73,972	3.9%
TOTAL EXPENSES	4,350,537	4,209,085	4,314,585	4,355,334	40,749	0.9%
Total K-6 Enrollment			161	159		
PreK-Enrollment			29	35		

**MINUTES OF THE ANNUAL TOWN AND TOWN SCHOOL
DISTRICT MEETING FOR THE TOWN OF VERNON
MARCH 2nd and 3rd, 2015**

Moderator Timothy Arsenault called the Annual Town and Town School District Meeting to order at 7:15 P.M. and after the Pledge of Allegiance, called for a moment of silence to honor those Vernon residents who are no longer with us. The Moderator then went over the procedural rules for the meeting.

Voting by Australian Ballot on Articles 1, 2, and 3 will be at the Town Office Building, downstairs on March 3, 2015. Polls will be open from 7:00 A.M. to 7:00 P.M.

School Board Chair Michael Hebert introduced School Board members present and asked that Dr. Ron Stahley, Superintendent of Schools, Frank Rucker, Finance Director of WSESU as well as Elementary School Principal Dana Gordon-Macey, be allowed to answer questions if necessary. With no objections from the audience, those school officials will be allowed to speak.

ARTICLE 4: Michael Hebert moved that School Board member Matt Coombs make a summary presentation of the school budget and expenses.

Mr. Coombs highlighted the items that were significant both in increases and decreases, with the bottom line a 2% overall increase in the budget.

Seth Deyo then addressed the rental of school facilities by the Recreation Department and the plan to move the preschool from the basement of the town office building to a room in the elementary school. This would enable the preschool to expand to 20 students. Because more space will be used by the Recreation Dept for the preschool, the rental fee will be increased to \$214,323.40. The preschool will remain the same and still be a part of the Recreation Department; only the location will change.

After the presentation several questions were raised and much more discussion followed. David Andrews suggested that the School Board consider televising their meetings.

Jeff Dunklee made a motion to cease debate. The motion was seconded and passed.

After a brief recess, Moderator Arsenault introduced Senator Jeannette White who presented some of the issues facing the Legislature, especially the \$120 million shortfall in the state's budget.

The meeting reconvened and Chair Patty O'Donnell introduced the other members of the Selectboard.

ARTICLE 5: Christiane Howe made a motion that the town eliminate the office of Town Auditor, with future audits to be provided by a certified public accountant, and all other auditor duties performed by others as directed by the Selectboard, in accordance with 17 V.S.A § 2651b. The motion was seconded and discussion followed. This will be done by paper ballot.

Janet Rasmussen quoted from the VLCT handbook a section covering this subject. There was much discussion as to the importance of internal auditors vs. the effectiveness of an outside auditing firm. Phyllis Newton commented that the Legislature passed a law allowing towns to eliminate the office of auditor because so many towns were not able to find people willing to serve in that capacity. This is not the case in Vernon. There was a comment that with internal auditors also being local taxpayers, they would better serve their town than an outside firm. After much discussion on both

sides of the issue, Shane Shippee called the question. The motion was seconded and the vote was taken by paper ballot and the article passed.

ARTICLE 6: Christiane Howe made a motion to discontinue the two positions of additional selectmen pursuant to 17 V.S.A. § 2650(c), by petition. The motion was seconded and David Andrews spoke to the article citing towns around Vernon that have 3 member Selectboards and are doing fine; also that the Open Meeting Law is less likely to be violated with a three member board.

Selectboard members emphasized the amount of time that is necessary to accomplish the work they do for the town and that only a three member board would make it that much more difficult to do.

After more discussion from the audience, Josh Unruh called the question. The motion was seconded. The vote was taken and the article was defeated.

Patty O'Donnell moved that the rules be suspended to take the articles out of order. The motion was seconded and passed.

ARTICLE 8: Sandra Harris made a motion to appoint Barbara Moseley and James Brown to disburse the income of the Marsh Fund. The motion was seconded and with no discussion, the article passed.

ARTICLE 9: Deborah Berryere made the motion that the Town of Vernon establish a reserve fund to be called the Vernon Free Library Gift Fund for the purpose of receiving gifts and bequests to the Vernon Free Library pursuant to 24 V.S.A. § 2804(a). Mrs. Berryere made an amendment to correct the statute, which should be 22 V.S.A 143. The amendment passed on a voice vote in the affirmative. With no further discussion, the vote was taken and the article was passed as amended.

ARTICLE 10: Deborah Berryere made the motion to elect David Webb to fill the unexpired term of two years through March 2017. The motion was seconded and the article passed.

ARTICLE 11: Deborah Berryere made the motion to elect Mary Ann Deer to fill the unexpired term of two years through March 2017. The motion was seconded and the article passed.

ARTICLE 12: Deborah Berryere made the motion to elect Bronna Zlochiver for the term of three years. The motion was seconded and the article passed.

ARTICLE 13: Deborah Berryere made the motion to elect Janis Pereira for the term of three years. The motion was seconded and the article passed.

ARTICLE 14: Deborah Berryere made a motion to appropriate a total Library fund expenditure of \$116,552.00 for administration of the Vernon Free Library, of which \$113,924.00 shall be raised by taxes and \$2,628.00 by prior year surplus.

Discussion followed regarding the value of the Library to the town, over and above just books. Questions were raised about fees for out of town people; available grants; donations; and programs. Brian Tietz called the question. The motion was seconded. The vote was taken and the article passed.

Recessed at 10:00 P.M. Meeting will re-convene at 7:30 P.M.
Tuesday, March 3, 2015.

Tuesday, March 3rd, 2015. Vernon Town Meeting re-convened at 7:40 P.M.

The Moderator recognized Mario Buisa for a point of order.

Mr. Buisa stated that according to Vermont Statute and the Secretary of State's office that this meeting was not warned properly and may not be legal. Anything voted on could be nonbinding and challenged in court.

Moderator Arsenault responded that it was his understanding that the meeting was legally warned.

Christiane Howe stated that she had been in contact with the Secretary of State's office and that 17 V.S.A § 2641 clearly states that the meeting was properly warned.

Moderator Arsenault then stated that the point of order was not well taken but anyone in the body can challenge the outcome of the meeting in Superior Court.

ARTICLE 7: Sandra Harris made a motion to authorize a total general fund expenditure for operating expenses of \$2,057,681.00, less estimated income of \$225,000.00, of which \$1,674,877.02 be raised by taxes, \$70,000.00 by non-tax revenues, and \$87,803.99 by prior year surplus. The motion was seconded and Janet Rasmussen reviewed the Selectboard budget for each department.

Seth Deyo presented the Recreation Department portion of the budget and announced the transfer of the preschool from the Town Office building to a room at the Vernon Elementary School. The license for the present area only allows for 14 children and since there have been parents who have expressed their desire to send their children to the preschool, a larger facility would be necessary. There is room at the elementary school to accommodate the preschool. There would be no change to the preschool program, only a change in location. Because of using additional space at the school, and because it is cheaper to raise money by taxes on the municipal side, an additional amount of money to cover the cost of transferring the preschool needs to be raised.

Seth Deyo made a motion to amend the line item 10-7-1-56.00, school rental, to \$214,323.40 to fund the transfer of the Vernon preschool to the Vernon Elementary School facility.

The motion was seconded and with no discussion, the amendment was passed.

Further discussion: Vince Johnson made a motion to remove \$50,000.00 for the Administrative Assistant from the Selectboard budget. The motion was seconded and lengthy discussion followed, which included but was not limited to:

Administrative Assistant position could start the move to a Town Manager; Guilford applauds Vernon Selectboard for hiring of an Administrative Assistant; would the position alleviate some of the burden of other departments; with declining revenue, we should be looking to cut the budget, not add to it by adding a position; salary plus benefits would actually mean a cost of over \$71,000—has the Board considered making this a part time position; would this person work for the Selectboard or would Selectboard work for the Administrative Assistant?—answer—he or she would report to the Selectboard; Sheriff's line item could be cut to make up the difference; many surrounding towns have Administrative Assistants or similar positions to help towns, there are many challenges ahead and it is something that needs to be done now and not wait for a few years.

The question was called and the motion to cease debate was seconded. The amendment to remove \$50,000.00 for the Administrative Assistant from the Selectboard budget was defeated on a voice vote in the negative.

Further Discussion on Administrative Assistant:

Shane Shippee made a motion to make the position part time and allocate a salary of \$25,000.00. The motion was seconded and discussion followed, which included but was not limited to:

How many people would be willing to take the position if only part time? What happens to the current Board Secretary? What about hiring a grant writer? Paper from VLCT doesn't have title, duties, there is no job description; isn't there a hiring freeze?

The question was called. The motion to cease debate on the amendment was seconded. The amendment to make the position part time and allocate a salary of \$25,000.00 was defeated on a voice vote in the negative.

Christiane Howe made a motion to cease debate on Article 7.

The motion was seconded but was defeated on a voice vote in the negative.

Further discussion: Josh Unruh asked if the Sheriff's Department could offer what alternatives there are to full time coverage and the cost of same.

Sheriff Clark gave the following for hours covered and cost of each:

140 hours/week	\$220,000
120 hours/week	\$205,000
100 hours/week	\$192,000

Vernon Police Department coverage was 120 hours/week.

Josh Unruh made a motion to amend the Sheriff's Department coverage to \$205,000 for 120 hours/week. The motion was seconded. Discussion on the necessity of full time coverage followed, which included but was not limited to: necessity of full time because of increased violence, drugs, domestic disputes; full time coverage is attractive to new families especially with children; neighboring towns with greater populations manage without 24 hour coverage; Vernon is a small town and does not need full time coverage.

Seth Deyo made a motion to cease debate on the amendment. The motion was seconded and the motion to amend the Sheriff's Department coverage to \$205,000.00 for 120 hours/week was defeated on a voice vote in the negative.

Peggy Frost made a motion to amend the Town Clerk's budget by \$15,000.00 making the total \$108,124. The motion was seconded and Mrs. Frost spoke to her amendment. This would enable the Town Clerk to hire and train someone for Assistant Town Clerk as the present assistant would like to retire within a couple of years. At present, there are 69 paid hours per week in the Town Clerk's office, which is a reduction of 41 hours per week from the previous Town Clerk's budget and statutory requirements have not lessened.

Other comments reflected the need to train young people to take the place of those who are contemplating retirement. The Town Clerk's responsibility of keeping accurate records is very important and training someone to be able to assist in this job is also very important. Josh Unruh called the question. The motion was seconded and the motion to amend the Town Clerk's budget to \$108,124.00 was defeated on a voice vote in the negative.

Janet Rasmussen called the question. The motion to cease debate was seconded.

The amended article should read, Shall the voters authorize a total general fund expenditure for operating expenses of \$2,105,574.40, less estimated income of \$225,000.00, of which \$1,722,770.44 be raised by taxes, \$70,000.00 by non-tax revenues, and \$87,803.99 by prior year surplus.

The article as amended was passed by a voice vote in the affirmative.

ARTICLE 15: Jeff Dunklee made a motion to appropriate the sum of \$20,000.00 to be raised by taxes to fund the previously established "Elderly Assistance Fund". The motion was seconded and the article passed.

ARTICLE 16: Jeff Dunklee made a motion to appropriate the sum of \$11,360.00 to be raised by taxes to support the following in the designated amounts. (BY PETITION)

ORGANIZATION	AMOUNT
The Current	\$ 600.00
Green Mountain RSVP	\$ 510.00
Senior Solutions	\$ 800.00
Visiting Nurse & Hospice for VT & NH	\$6,500.00
Women's Freedom Center	\$ 850.00
South Eastern Vt. Community Action	\$2,100.00

The motion was seconded and with no discussion the article passed.

ARTICLE 17: Jeff Dunklee made a motion to appropriate \$40,000.00 to be raised by taxes to fund the previously established "The Town of Vernon, James Cusick Scholarship Fund". The motion was seconded and discussion followed.

Questions were raised as to the necessity of raising this amount when the school population is declining, the amount in the fund presently, and prerequisites for receiving the scholarship. Karen Gilbert called the question. The motion to cease debate was seconded and the article passed.

ARTICLE 18: Janet Rasmussen made a motion to approve the Vernon Capital Plan as presented in the Annual Report. The Town is free to add, delete, or modify any individual item from the proposed plan by amendment under this Article. The motion was seconded and discussion followed as to whether proper procedures were followed. Marylynn Scherlin reported that there were no meetings this year of the Finance Committee. Last year, there were warned meetings but people did not attend them. The items in the Capital Plan were set there several years ago, and there are no changes to the plan this year. The Capital Plan is the responsibility of the Selectboard—the Financial Advisory Committee just does the leg work. The question was asked, how we can approve a plan that hasn't met legal requirements. Sandra Harris responded that the legal department at VLCT stated that the Capital Plan does not need to be approved by the town.

Patty O'Donnell called the question. The motion to cease debate was seconded and the article passed.

ARTICLE 19: Janet Rasmussen made a motion to appropriate \$237,800.00 to be expended for items approved for purchase in the Capital Plan, of which \$220,001.58 shall be raised by taxes, and \$17,798.42 from the Capital Fund. The motion was seconded and discussion followed. Munson Hicks commented that there were two new additions to the Capital Plan.

Nancy Gassett asked for clarification as to why the rules have not been followed. Janet Rasmussen commented that it is hard to follow the rules when there is no one who volunteers to serve on the committee.

Josh Unruh called the question. The motion to cease debate was seconded and the article passed.

ARTICLE 20: Janet Rasmussen made a motion to appropriate \$100,000.00 to be raised by taxes to fund the "Town Road Upgrading Fund". The motion was seconded.

Janet Rasmussen made an amendment to increase the amount to \$150,000.00 due to necessary upgrades, the figures for which were just received from the Road Commissioner. The amendment was seconded and Janet asked Road Commissioner David Walker to speak to the increased costs.

Mr. Walker reported that as of July 1, there are new standards regarding the size of the box culvert for Central Park and the cost will increase from \$300,000.00 to \$480,000.00 and the cost of a survey and box culvert for Sak Road will be \$50,000.00.

With no further discussion, the amendment passed on a voice vote in the affirmative.

The original article as amended to \$150,000.00 was passed.

ARTICLE 21: Patty O'Donnell made a motion to appropriate \$50,000.00 to be raised by taxes to fund the "Professional Services Fund". The motion was seconded. Mrs. O'Donnell spoke to the motion. There are still ongoing negotiations with TransCo and Entergy. A satisfactory agreement was reached with TransCanada that has saved the town a large amount of money. The article was passed.

ARTICLE 22: Patty O'Donnell made a motion to appropriate \$20,000.00 to be raised by taxes to fund the "Reappraisal Fund". The motion was seconded and with no discussion, the article passed.

ARTICLE 23: Patty O'Donnell made a motion to authorize payment of Real and Personal Property taxes to the Town Treasurer in two installments, with the due dates being September 17, 2015, and February 16, 2016. The motion was seconded and with no discussion, the article passed.

ARTICLE 24: To transact any nonbinding business that may come before the meeting. Discussion included but is not limited to:

Bronna Zlochivar: Three items; Selectboard has sent a letter to the Vt Council on Rural Development asking them to work with the town in the future; on Saturday there will be an author talk at the Library; Vernon Newsletter signup sheet if anyone would like to be on the mailing list to receive the newsletter.

Patty O'Donnell: Comment on the phenomenal job the Highway Department has done on the roads this winter;

Sally Brasseur will be stepping down as Treasurer but will remain as Assistant Treasurer and Mrs. O'Donnell expressed the Board's appreciation for the phenomenal job she has done for the years she has served the town.

Mrs. O'Donnell also expressed her appreciation for the work Janet Rasmussen has done in the past two years as Selectboard member and decided not to run again for another term.

Barbara Moseley: questioned again the progress on the website. Mrs. O'Donnell responded that the website had been shut down because of legislation regarding compliance with the open meeting law. We don't have manpower to be able to comply but hopefully the legislation will be changed and then the website can be set back up.

Susan Cobb: Comments on the lack of communication between Selectboard and others in town.

Munson Hicks; need to get younger people involved in the town and perhaps have a fund established for internships in the various offices at the town office in order to introduce young people to the workings of town government.

Patty O'Donnell made a motion to adjourn the meeting. The motion was seconded and the meeting adjourned at 10:10 P.M.

Results of Voting Articles 1 & 2

MODERATOR	
Timothy Arsenault	469
SELECTBOARD 3 yr position	
Mike Courtemanche	242
SELECTBOARD 2 yr position	
Emily Vergobbe	251
AUDITOR	
Bronna Zlochivar	328
LISTER	
William Hammond	405
DELINQUENT TAX COLLECTOR	
Marylynn Scherlin	392
FIRST CONSTABLE	
Peter Crossmon	463
SECOND CONSTABLE	
Scott Lane	421
TOWN AGENT (Write In)	
Nancy Howe	6
GRAND JUROR (Write In)	
Nancy Howe	5
TOWN SCHOOL DISTRICT MODERATOR	
Timothy Arsenault	469
SCHOOL DIRECTOR 3 yr position	
Mike Hebert	412
SCHOOL DIRECTOR 2 yr position	
Regina Dyer	409
VERNON UNION SCHOOL DIRECTOR (Write In)	
Mike Collier	73

Article 3: Shall the Vernon School District adopt a budget of \$4,414,091.00 to defray its expenses and liabilities for the 2015-2016 school year? (VOTING BY AUSTRALIAN BALLOT)

YES	241
NO	245

Attest: /s/ _____
Susan I. Miller, Town Clerk

Timothy Arsenault, Moderator

Patricia O'Donnell, Selectboard Chair

WARNING
TOWN OF VERNON, VERMONT
April 20, 2015
SPECIAL TOWN AND TOWN SCHOOL DISTRICT MEETING

The legal voters of the Vernon Town School District are hereby notified and warned to meet at the Town Office Building, downstairs in the Selectboard Room in said Town on Monday, April 20, 2015, at 6:00 P.M. to act upon the following article.

The said meeting is to validate all actions taken at the Annual Town and Town School District Meeting that was held on Monday, March 2, 2015, at 6:30 P.M.

ARTICLE 1: Shall the voters readopt, ratify and confirm the actions taken at the 2015 Annual Town and Town School District Meeting held on March 2nd and 3rd of 2015, due to the possibility of errors and omissions regarding the 2015 Town Meeting Warning.

Vernon School Board	Vernon Selectboard
Deborah Hebert	Christiane Howe, Chair
Walter Breau	Michael Courtemanche
Mathew Coombs	Jeffrey Dunklee
Regina Dyer	Emily Vergobbe
Michael Hebert	Patricia O'Donnell

ATTEST: Susan I Miller, Town Clerk

WARNING
TOWN OF VERNON, VERMONT
2015 SPECIAL TOWN MEETING

The legal voters of the Town of Vernon are hereby notified and warned to meet at the Vernon Elementary School Cafeteria Vernon, Vermont on Tuesday, May 5, 2015, at 7:30 P.M. to reconsider the following article.

ARTICLE 5: Shall the voters authorize the elimination of the office of Town Auditor, with future audits to be provided by a certified public accountant, and all other auditor duties performed by others as directed by the Selectboard, in accordance with 17 V.S.A. Section 2651b?

The form of paper ballot outlined in Roberts Rules of Order will be used as follows:

“If it is known ahead of time that a vote is to be by ballot and what the exact question is, the ballots should be prepared in advance for distribution. In such case, the question to be voted on appears on the ballot with possible answers beside blank spaces or boxes, so the voter can check the answer desired.” (By Petition)

Christiane Howe, Vernon Selectboard, Chairperson
Michael Courtemanche, Vernon Selectboard Member
Emily Vergobbe, Vernon Selectboard Member
Jeffrey Dunklee, Vernon Selectboard Member

MINUTES SPECIAL TOWN MEETING
April 20, 2015

A Special Vernon Town Meeting was gavelled into order by Town Moderator, Timothy Arsenault at 6:00 P.M. All attendees recited the pledge of allegiance.

Under Article One, Christianne Howe moved the voters present readopt, ratify, and confirm the actions taken at the 2015 annual town and town school district meeting March second and third of 2015, due to the possibility of errors and omissions regarding the 2015 town meeting warning. The motion was seconded by several people, and passed by a voice vote without discussion.

The moderator took a motion to adjourn by Christianne Howe which was seconded and approved.

The meeting adjourned at 6:03 P.M.

Respectfully submitted ,

Christianne Howe, Selectboard Chair

Timothy Arsenault, Town and Town School District Moderator

Susan Miller, Town Clerk

A TRUE COPY/ATTEST Aina Lindquist ASSIST. TOWN CLERK

MINUTES SPECIAL TOWN MEETING
MAY 5, 2015

Tim Arsenault, moderator, opened the meeting at 7:45 P.M. then joined everyone in the Pledge of Allegiance to the Flag. Tim then read the warning. Chairman of the Selectboard, Christianne Howe explained what yes and no would mean when voting the paper ballots.

Munson Hicks made a statement regarding the auditors. Janet Rasmussen made a statement regarding the auditors. Shane Shippee called the question.

Ballots were handed to the people with Voter Cards.

169 ballots were cast. Votes were counted. Moderator Tim Arsenault read the results as follows:

117 voted YES

52 voted NO

Moderator Tim Arsenault declared Article passed and adjourned the meeting at 8:20 P.M.

Attest: Susan I Miller—Town and Town School District Clerk

Moderator—Timothy Arsenault
Selectboard Chair—Christiane Howe

VERNON TOWN SCHOOL DISTRICT WARNING

The legal voters of the Vernon Town School District in the County of Windham, in the State of Vermont, are hereby notified and warned to meet at the Vernon Town Office Building (upstairs) in Vernon, Vermont on Tuesday, May 5, 2015, to act upon the following article. Polls will be open from 7:00 A.M. to 7:00 P.M. A public informational meeting on the budget will be held at 6:00 P.M. on Monday, April 13, 2015, at the Vernon Elementary School, Vernon, Vermont.

ARTICLE 1: Shall the voters of the Vernon Town School District appropriate FOUR MILLION, THREE HUNDRED SEVENTY-SIX FIVE HUNDRED EIGHTY-FIVE AND 00/100 Dollars (\$4,376,585) necessary for the support of its schools for the year beginning July 1, 2015 (VOTING BY AUSTRALIAN BALLOT)?

Michael Hebert

Regina Dyer

Mathew Coombs

Deborah Hebert

Walter Breau

A TRUE COPY/ATTEST Aina Linquist ASSIST. TOWN CLERK

RESULTS OF VOTING FOR VERNON SCHOOL DISTRICT BUDGET	
NO:	174
YES:	169

VERNON TOWN SCHOOL DISTRICT WARNING

The legal voters of the Vernon Town School District in the County of Windham, in the State of Vermont, are hereby notified and warned to meet at the Vernon Town Office Building (upstairs) in Vernon, Vermont on Tuesday, June 23, 2015, to act upon the following article. Polls will be open from 7:00 A.M. to 7:00 P.M. A public informational meeting on the budget will be held at 6:30 P.M. on Monday, June 8, 2015, at the Vernon Elementary School, Vernon, Vermont.

ARTICLE 1: Shall the voters of the Vernon Town School District appropriate FOUR MILLION, THREE HUNDRED SEVENTY-SIX FIVE HUNDRED EIGHTY-FIVE AND 00/100 Dollars (\$4,376,585) necessary for the support of its schools for the year beginning July 1, 2015 (VOTING BY AUSTRALIAN BALLOT)?

Michael Hebert

Regina Dyer

Mathew Coombs

Deborah Hebert

Walter Breau

A TRUE COPY OF 2015 WARNING

Aina Lindquist
ASSIST. TOWN CLERK

RESULTS OF VOTING: YES: 200
NO: 131

WARNING SPECIAL VERNON TOWN ELECTION

The legal voters of the Town of Vernon are hereby warned and notified to meet at the Vernon Town Office Building, downstairs, on Tuesday the 30th day of June, 2015, at 7:00 P.M. Eastern Standard time, to act on the following articles. The polls will be open at 7:00 A.M. to 7:00 P.M.

ARTICLE 1: To vote by ballot to fill an Unexpired 2 year Selectboard Term, until the Annual Vernon Town and Town School District Meeting dated for March 2016.(Voted by Australian Ballot)

ARTICLE 2: To vote by ballot to fill an Unexpired 3 year Selectboard Term, until the Annual Vernon Town and Town School District Meeting dated for March 2016.(Voted by Australian Ballot)

ARTICLE 3: To vote by ballot to fill an Unexpired 3 year Lister position, until the Annual Vernon Town and Town School District Meeting dated for March 2017.(Voted by Australian Ballot)

Signed by the Selectboard on May 4, 2015

Christiane Howe, Chairperson

Michael Courtemanche, Vice Chair

Emily Vergobbe

Stephen Skibniowsky

Munson Hicks

RESULTS OF VOTING:

Selectboard:	Sandra Harris	260
Selectboard:	Joshua Unruh	243
Lister:	Jeremiah Sunday	233

WARNING FOR 2016 TOWN AND TOWN SCHOOL DISTRICT MEETING

The legal voters of the Vernon Town and Vernon Town School District are hereby notified and warned to meet at the Vernon Elementary School (cafetorium) at 6:30 P.M. on Monday, February 29, 2016, in said Town to act upon the following articles not involving voting by Australian Ballot; beginning with School District Article 4 and with Town Meeting Articles 5 through 29.

Voting on Town Meeting Article 1, and School District Articles 2 and 3 will be by Australian Ballot at the Town Office Building, (downstairs) on March 1, 2016. Polls will be open from 7:00 A.M. to 7:00 P.M. The annual meeting will recess to meet at the Vernon Elementary School (cafetorium) on Wednesday, March 2, 2016, at 6:30 P.M. to consider any remaining Articles, if necessary.

ARTICLE 1: To elect the following Town Officers by AUSTRALIAN BALLOT:

Selectboard—2 Year Term	Stephen Skibniowsky
Selectboard—3 Year Unexpired Term(end in 2018)	Joshua Unruh
	Bronna M Zlochiver
Selectboard—3 Year Term	Bronna M Zlochiver
	Sandra Harris
Delinquent Tax Collector—1 Year Term	Marylynn Scherlin
Lister—3 Year Term	Carol J Hammond
1 st Constable—1 Year Term	Peter Crossmon
2 nd Constable—1 Year Term	Scott Lane
Town Agent—1 Year Term	Nancy Howe
Town/Town School District Treasurer (ends in 2017)	Cindy Turnley
Town and Town School District Clerk—3 Year Term	Nancy Gasset
	Timothy R Arsenault
	Melissa R Ferris
Town Moderator—1 Year Term	
Grand Juror—1 Year Term	

ARTICLE 2: To elect all Town School District Officers by law to be elected at the Annual Town School District Meeting. (VOTING BY AUSTRALIAN BALLOT)

School Director—2 Year Term	Marylynn Scherlin
School Director—3 Year Term	Walter C Breau
Town School District Moderator—1 Year Term	

ARTICLE 3: Shall the voters of the Vernon Town School District approve the Vernon School Board to expend \$4,355,334.00, which is the amount the Vernon School Board has determined for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$14,720.00 per equalized pupil. This projected spending per equalized pupil is 8.9% lower than spending for the current year. (VOTING BY AUSTRALIAN BALLOT)

ARTICLE 4: Shall the voters authorize the total general fund expenditure for operating expenses of \$2,140,393.00, of which \$1,910,303.00 shall be raised by taxes and \$230,000.00 by estimated income?

ARTICLE 5: Shall the voters appropriate a total Library fund expenditure of \$121,656.00 for administration of the Vernon Free Library, minus \$9,003.00 prior year surplus, for which \$112,653.00 shall be raised by taxes?

ARTICLE 6: To elect a Library Trustee to fill the unexpired term of one year through March 2017.

ARTICLE 7: To elect a Library Trustee for the term of three years.

ARTICLE 8: Shall the voters authorize the proposed language to be added to the "Policy on the Administration of the Vernon Capital Plan" as outlined in the Town Report and as approved by the Selectboard?

ARTICLE 9: Shall the voters appropriate \$177,675.56 from Emergency Capital Reserve Fund to fund the Capital Plan?

ARTICLE 10: Shall the voters appropriate \$41,900.00 to be expended for items approved for purchase in the Capital Plan?

ARTICLE 11: Shall the voters appropriate \$100,000.00 to be raised by taxes to fund the "Town Road Upgrading Fund"?

ARTICLE 12: Shall the voters appropriate \$50,000.00 to be raised by taxes to fund the "Professional Services Fund"?

ARTICLE 13: Shall the voters appropriate \$40,000.00 to be raised by taxes to fund the previously established "The Town of Vernon, James Cusick Scholarship Fund"?

ARTICLE 14: Shall the voters appropriate the sum of \$26,962.00 for the Windham Solid Waste District Assessment to be raised by taxes to fund the previously established "Solid Waste Fund"?

ARTICLE 15: Shall the voters appropriate the sum of \$20,000.00 to be raised by taxes to fund the previously established "Elderly Assistance Fund"?

ARTICLE 16: Shall the voters appropriate the sum of \$20,000.00 to be raised by taxes to fund the "Reappraisal Fund"?

ARTICLE 17: Shall the voters appropriate the sum of \$17,420.00 to be raised by taxes to support the following in the designated amounts? (BY PETITION)

ORGANIZATION	AMOUNT REQUESTED
The Current	600.00
Green Mountain RSVP	510.00
Senior Solutions	810.00
Visiting Nurst & Hospice of Vt & NH	6500.00
Brattleboro Area Hospice	300.00
SeVeds(SE VT Economic Dev Strategies)	6600.00
SE Vt Community Action Inc(SEVCA)	2100.00

ARTICLE 18: Shall the Town appropriate the sum of \$15,000.00 to be raised by taxes for the operation of the Emergency Management Office?

ARTICLE 19: Shall the voters authorize the establishment of a reserve fund to be called the “Culvert Reserve Fund” to be used for the purpose of purchasing culverts?

ARTICLE 20: Shall the voters appropriate the sum of \$10,000.00 to be raised by taxes to fund the Culvert Reserve Fund?

ARTICLE 21: Shall the voters appropriate the sum of \$2,500.00 to be raised by taxes to fund the “Town Parking Lots Maintenance Fund”?

ARTICLE 22: Shall the voters appropriate the sum of \$5,000.00 to be raised by taxes to repair the cemetery headstones?

ARTICLE 23: Shall the voters set the cost of the graves at the cemeteries at \$150.00 plus the cost of corner markers for residents and \$300.00 plus the cost of the corner markers for non-residents?

ARTICLE 24: To choose a committee to disburse the income of the Marsh Fund.

ARTICLE 25: Shall the voters authorize payment of Real and Personal Property taxes to the Town Treasurer in three installments, with the due dates being September 8, 2016, January 12, 2017, and May 4, 2017?

ARTICLE 26: Shall the voters approve the provision of notice of availability of the “Town Report and Auditor’s Report” by “postcard, mailed to all registered voters” at least 30 days prior to Town Meeting, in lieu of mailing or otherwise distributing the Town Report to the Voters pursuant to 24 V.S.S Section 1682?

ARTICLE 27: To discuss any other non-binding business.

Michael Hebert, Chair

Christiane Howe, Chair

Regina Dyer, Vice-Chair

Sandra Harris, Vice-Chair

Walter Breau

Jeffrey Dunklee

Deborah Hebert

Emily Vergobbe

Walter Breau

Josh Unruh

Vernon School Board

Vernon Selectboard

RECOGNITION AND APPRECIATION

We would like to recognize and express our appreciation for two of our “retired” elder Vernon residents. They stand out in our community and they are greatly appreciated for their wisdom and many other valuable contributions.



Phil Nelson was born in December of 1920. He has recently celebrated his 95th birthday. Phil is a WWII Veteran and he served in the Pacific. He is a retired Clergyman who has served many varied congregations over the years. He was married in 1947 to his beloved wife Florence, who passed away in 2003. He is a father of two daughters and one son and grandfather to several grandchildren and great-grandchildren.

Phil has a very sharp mind and a clever witty sense of humor. He is always reading and learning, and he has a fascination with ancient history. He is known by many as he volunteered weekly in the Vernon Library and Vernon Town Clerk's Office for many years. Some thought he had retired, but he returned a few years ago and is presently volunteering in the Town Clerk's Office on Tuesday mornings each week. He has worked on various research projects in his volunteer time, contributing supplemental information to many areas of our Town records.

Phil is also known for his bread baking as he bakes and shares his loaves of cranberry, butterscotch and other varieties of breads. We learned recently he baked 120 mini loaves of butterscotch bread for the guest favors at his grandson's wedding; where he also served as the officiant.



Barbara was born in 1928. She celebrated her 87th birthday this past October. Barbara is a 10th generation Vermonter. She was the first art teacher at Vernon Elementary School and later became the school librarian until her retirement in 1994. Barbara married Roger Stearns Moseley in 1962 and they lived in the two-century old farmhouse where Barbara grew up located on Huckle Hill Road in Vernon. Both Roger and Barbara were active in the community and among the founders of the Vernon Historians, Inc. in 1968.

Barbara was a Vernon Library Trustee for close to 30 years and has also served on various committees and boards throughout the years. She is especially known for initiating the restoration work and ongoing care of the 1860's Pond Road Chapel.

Barbara is very gifted artist. Many own and enjoy her work as she donates her hand-painted items such as Christmas ornaments, to be sold to raise funds for the upkeep of the Chapel and other Historians projects. She is also known for playing the organs at both the Pond Road Chapel and Vernon Union Church.

Barbara is a great story-teller. She loves to research, read and write. Barbara greatly enjoys history and is known as “Vernon's Historian.”

Town of Vernon, Vermont
567 Governor Hunt Road
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Bert and Zelia Staten
at their home "Elmhurst."

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