

**THE TOWN OF**  
**COLCHESTER, VERMONT**

**83<sup>RD</sup> ANNUAL REPORT**  
**JULY 1<sup>ST</sup>, 2003 To JUNE 30<sup>TH</sup>, 2004**



**THE MEETING HOUSE ON MAIN STREET, BUILT 1861**

# TABLE OF CONTENTS

|  |     |
|--|-----|
| Telephone Directory .....                                  | 1   |
| Town Officers .....  | 2   |
| General Town Information.....                              | 4   |
| <b>WARNINGS &amp; MINUTES:</b>                             |     |
| 2005 Town Meeting Warning.....                             | 6   |
| 2005 School District Warning .....                         | 8   |
| 2004 School District Minutes .....                         | 10  |
| 2004 Town Meeting Minutes.....                             | 16  |
| <b>TOWN REPORTS:</b>                                       |     |
| Select Board .....   | 22  |
| Town Manager .....   | 23  |
| Assessor.....  | 24  |
| Burnham Memorial Library.....                              | 25  |
| Parks & Recreation .....                                   | 26  |
| Planning and Zoning .....                                  | 27  |
| Public Works.....  | 28  |
| Town Clerk/Treasurer.....                                  | 29  |
| <b>EMERGENCY SERVICES REPORTS:</b>                         |     |
| Colchester Center Volunteer Fire Company.....              | 30  |
| Revenues and Expenses .....                                | 31  |
| Malletts Bay Fire Department.....                          | 32  |
| Fire District #2 Revenues and Expenses.....                | 33  |
| Police.....  | 34  |
| Rescue .....   | 35  |
| <b>SCHOOL REPORT:</b>                                      |     |
| Superintendent of Schools .....                            | 36  |
| <b>FINANCIAL REPORTS (TOWN):</b>                           |     |
| Auditors.....  | 37  |
| Colchester Cemetery Association .....                      | 102 |
| Delinquent Tax Collector.....                              | 103 |
| Employee Salaries.....                                     | 104 |
| Grant Awards .....   | 105 |
| 2006 Proposed Budget.....                                  | 106 |
| <b>FINANCIAL REPORTS (SCHOOL):</b>                         |     |
| Auditors.....  | 114 |
| Employee Salaries.....                                     | 129 |
| <b>AGENCY REPORTS:</b>                                     |     |
| Champlain Valley Agency on Aging .....                     | 132 |
| Champlain Water District .....                             | 133 |
| Chittenden County Metropolitan Planning Organization ..... | 134 |
| Chittenden County Regional Planning Commission .....       | 135 |
| Chittenden County Transportation Authority .....           | 136 |
| Chittenden Solid Waste District.....                       | 137 |
| Colchester Community Development Corporation .....         | 138 |
| Financial Statement.....                                   | 139 |
| Howard Center for Human Services .....                     | 140 |
| Local Motion.....  | 141 |
| Vermont Council on World Affairs .....                     | 142 |
| Vermont Department of Health.....                          | 143 |
| Visiting Nurse Association .....                           | 144 |
| Winooski Valley Park District.....                         | 145 |
| Women Helping Battered Women.....                          | 146 |
| <b>STATISTICS:</b>   |     |
| Births .....   | 147 |
| Civil Unions .....   | 155 |
| Marriages.....   | 156 |
| Deaths.....  | 159 |

# TELEPHONE DIRECTORY

---

## FOR ALL EMERGENCIES

**POLICE, FIRE, RESCUE** .....911

## FIRE DEPARTMENTS

Colchester Center - Chief: Mike Chmielewski..... (non-emergency)... 878-8961

Malletts Bay - Chief: Robert Young..... (non-emergency)... 862-4415

**POLICE** - Chief: Chuck Kirker..... (non-emergency)...655-3053

**RESCUE** - Chief: Ray Vezina..... (non-emergency)...655-3555

## FIRE WARDEN

Mike Chmielewski ..... 878-8436

## MUNICIPAL OFFICES & DEPARTMENT HEADS

Assessor (Mark Paulsen) ..... 655-0863

Finance (Joan Boehm) ..... 655-0821

Planning & Zoning (Brenda Green)..... 655-0813

Public Works (Bryan Osborne)..... 655-0823

Recreation (Glen Cuttitta)..... 655-0822

Town Clerk (Karen Richard) ..... 655-0812

Town Manager (Al Voegele)..... 655-0823

**BURNHAM MEMORIAL LIBRARY** - Director: Martha Reid..... 879-7576

## WATER & WASTEWATER

District I..... 654-2476

District II..... 862-4621

District III ..... 878-4337

Wastewater Plant ..... 655-1311

## CEMETERY PLOTS

Joyce Sweeney..... 878-5535

## SUPERINTENDENT OF SCHOOLS

Armando Vilaseca ..... 658-4047

## SCHOOLS

High School ..... 658-1570

Malletts Bay School..... 655-0166

Middle School..... 655-1772

Porters Point School ..... 862-7842

Union Memorial School..... 878-2117

**U.S. POST OFFICE**..... 655-1376

## WEBSITES

Town..... [www.town.colchester.vt.us](http://www.town.colchester.vt.us)

School District..... [www.colchestersd.k12.vt.us](http://www.colchestersd.k12.vt.us)

# TOWN OFFICERS (ELECTED POSITIONS)

---

## CEMETERY COMMISSION

Joyce Sweeney ..... Term expires March 2005  
Joe Doppman ..... Term expires March 2006  
Pete Shangraw ..... Term expires March 2007  
P.T. Lovejoy ..... Term expired March 2008

## CHAMPLAIN WATER DISTRICT

Karen Richard ..... Term expires March 2006

## JUSTICES OF THE PEACE

Frances Allyn ..... Term expires February 2005  
Diane Bahrenburg ..... Term expires February 2005  
Joan Conant ..... Term expires February 2005  
Sam Conant ..... Term expires February 2005  
Maureen Dakin ..... Term expires February 2005  
Patrick Dakin ..... Term expires February 2005  
Paul Hayes ..... Term expires February 2005  
Pamela Landry ..... Term expires February 2005  
Andy MacLeay ..... Term expires February 2005  
Katherine Niquette ..... Term expires February 2005  
Marie-Reine Pepin ..... Term expires February 2005  
Mira Shea ..... Term expires February 2005  
Inge Schaefer ..... Term expires February 2005  
Mary Simpers ..... Term expires February 2005  
Joyce Sweeney ..... Term expires February 2005

## LIBRARY TRUSTEES

Marcia Devino ..... Term expires March 2005  
Carol Reichard ..... Term expires March 2006  
Linda Goldman ..... Term expires March 2007  
Arthur Sweeny ..... Term expires March 2008  
Bob Henneberger ..... Term expires March 2009

## LISTERS

Ann Relyea ..... Term expires March 2005  
Mary von Ziegesar ..... Term expires March 2006  
Douglas Mulac ..... Term expires March 2007

## MODERATOR

William R. Garrett ..... Term expires March 2005

## SCHOOL BOARD

Susan Carp ..... Term expires March 2005  
Lauren Couillard ..... Term expires March 2005  
Mira Shea ..... Term expires March 2006  
Michael Whalen ..... Term expires March 2006  
Kathrine "Renn" Niquette ..... Term expires March 2007

## SELECT BOARD

Marc Landry ..... Term expires March 2005  
Edward Ploof, Jr. .... Term expires March 2005  
Robert Campbell ..... Term expires March 2006  
Chris Conant ..... Term expires March 2006  
L. Richard Paquette ..... Term expires March 2007

## TOWN CLERK & TREASURER

Karen Richard ..... Term expires March 2005

**TOWN OFFICERS (APPOINTED POSITIONS)**

**CHAMPLAIN WATER DISTRICT**

Jay Riedinger (alternate) ..... Term expires March 2006

**CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION**

Lewis Wetzel..... Term expires July 2006

Robert Campbell ..... Term expires July 2006

**CHITTENDEN SOLID WASTE DISTRICT**

Dirk Reith..... Term expires May 2006

Al Voegele (alternate)..... Term expires May 2006

**CONSERVATION COMMISSION**

Karen Bates ..... Term expires September 2007

Elizabeth Chant ..... Term expires September 2007

Lisa Halvorsen ..... Term expires September 2007

Theresa Carroll..... Term expires June 2008

**DEVELOPMENT REVIEW BOARD**

Robert Melillo ..... Term expires September 2005

Fred Sylvia ..... Term expires September 2005

Herb Downing..... Term expires September 2006

Fran Keyser ..... Term expires September 2006

Roger Bourassa ..... Term expires September 2007

Angela MacDonald ..... Term expires September 2008

**FIRE WARDEN**

Michael Chmielewski..... Term expires June 2006

**HEALTH OFFICER**

Tom Ray..... Term expires June 2005

Gerry Kittle & Deborah Deschamps (Deputy Health Officers)..... Term expires June 2005

**METROPOLITAN PLANNING ORGANIZATION**

Bryan Osborne (Technical Advisory Committee)..... Term expires June 2005

Chris Conant ..... Term expires June 2006

Marc Landry (alternate) ..... Term expires June 2006

**PLANNING COMMISSION**

John Zenie ..... Term expires September 2005

Zafir Bludevich ..... Term expires September 2005

Myron 'Mickey' Palmer..... Term expires September 2006

Tom Berry ..... Term expires September 2006

David Roy ..... Term expires September 2007

**RECREATION BOARD**

Charlotte Gardner..... Term expires June 2005

Tom Perry ..... Term expires June 2005

Robert Myers ..... Term expires June 2005

Rich Paquette ..... Term expires June 2006

Jana Cernikovsky ..... Term expires June 2006

Dick Pecor..... Term expires June 2006

Kyle Warren..... Term expires June 2006

Kelley DesLauriers ..... Term expires June 2006

**TOWN ATTORNEY**

Roesler, Whittlesey, Meekins & Amidon ..... Term expires March 2005

**WINOOSKI VALLEY PARK DISTRICT**

Don Donnelly ..... Term expires June 2005

## GENERAL TOWN INFORMATION

---

### OPENING HOURS

**Municipal Offices:** Monday – Friday 7:00 a.m. to 5:00 p.m.

**Police Department:** 24 hours

**Burnham Memorial Library:** Monday & Wednesday 9:00 a.m. to 9:00 p.m.  
 Tuesday, Thursday & Friday 9:00 a.m. to 5:00 p.m.  
 Saturday 9:00 a.m. to 3:00 p.m.

|  |  |  |
|--|--|--|
| <b>Municipal Offices &amp; Library Closings:</b> | New Year's Day<br>Martin Luther King Day<br>Presidents Day<br>Memorial Day<br>Independence Day<br>Bennington Battle Day<br>Labor Day | Columbus Day<br>Veterans Day<br>Thanksgiving<br>Day After Thanksgiving<br>Christmas Eve (½ Day)<br>Christmas Day<br>New Year's Eve (½ Day) |
|--|--|--|

### LICENSES

| License   | Fee  | Due Date                           |
|---|--|------------------------------------|
| <i>Dog License</i><br>Neutered/spayed:<br>Female:<br>Male:                | \$6 ( \$8 late fee)<br>\$10 (\$14 late fee)<br>\$8 (\$11 late fee) | On or before April 1 <sup>st</sup> |
| <i>Cat License</i>  | Free   | On or before April 1 <sup>st</sup> |
| <i>Liquor License</i><br>1 <sup>st</sup> Class:<br>2 <sup>nd</sup> Class: | \$100<br>\$50  | On or before May 1 <sup>st</sup>   |
| <i>Tobacco License</i><br>With Liquor License:<br>Without Liquor License: | Free<br>\$10   | On or before May 1 <sup>st</sup>   |
| <i>Carter's License</i>   | \$55<br>\$30 (for each truck)                                      | On or before June 14 <sup>th</sup> |
| <i>Amusement License</i>  | \$75   | On or before June 1 <sup>st</sup>  |
| <i>Peddler's License</i>  | \$50   | On or before April 1 <sup>st</sup> |

### MEETING SCHEDULES

**Conservation Commission:** 3<sup>rd</sup> Monday of each month – 7:00 p.m. (Meeting House)  
**Development Review Board:** 2<sup>nd</sup> & 4<sup>th</sup> Wednesday of each month – 7:00 p.m. (Meeting House)  
**Library Board of Trustees:** 3<sup>rd</sup> Thursday of each month – 9:00 a.m. (Library)  
**Planning Commission:** 1<sup>st</sup> & 3<sup>rd</sup> Tuesday of each month – 7:00 p.m. (Meeting House)  
**Recreation Board:** 2<sup>nd</sup> Monday of each month – 7:00 p.m. (Meeting House)  
**School Board:** 1<sup>st</sup> & 3<sup>rd</sup> Tuesday of each month – 7:00 p.m. (High School Library)  
**Select Board:** 2<sup>nd</sup> & 4<sup>th</sup> Tuesday of each month – 7:30 p.m. (Meeting House)

# GENERAL TOWN INFORMATION

---

## RECREATION DEPARTMENT DATES

Winter Carnival..... 1<sup>st</sup> Weekend in February  
 Fair Day..... July 4<sup>th</sup>  
 Christmas Tree Lighting ..... 1<sup>st</sup> Sunday in December  
 Summer Programs Registration..... End of March  
 Fall Programs Registration ..... Beginning of September  
 Winter Programs Registration ..... Mid January

## STATISTICS (FISCAL YEAR 2003/2004)

Population: 17,167 (2002 Census)  
 Registered Voters: 10,238  
 Births: 198  
 Deaths: 103  
 Civil Unions: 3  
 Marriages: 122

| <u>Grand List:</u> | <u>Year</u> | <u>Amount</u>                         |
|--------------------|-------------|---------------------------------------|
|                    | 1996        | \$8,355,193.28                        |
|                    | 1997        | \$8,506,425.36                        |
|                    | 1998        | \$8,588,639.27                        |
|                    | 1999        | \$8,737,531.41                        |
|                    | 2000        | \$8,922,501.15                        |
|                    | 2001        | \$9,168,244.13                        |
|                    | 2002        | \$9,356,209.18 (as of December 2002)  |
|                    | 2003        | \$12,824,334.46 (as of December 2004) |

| <u>Tax Rate:</u> | <u>FY'05</u> | <u>FY'04</u> | <u>FY'03</u> |  |
|------------------|--------------|--------------|--------------|--|
|                  | \$2.0244     | \$2.3941     | \$2.2795     | (payments due on March 15 <sup>th</sup> ,<br>August 15 <sup>th</sup> & November 15 <sup>th</sup> ) |

## VOTING

**Registration Deadline:** 10 days prior to an election (the Town Clerk's office is open 10:00 a.m. to noon on the 2<sup>nd</sup> Saturday before an election)

**Voting Centers:** District 7-1: Colchester Meeting House  
 District 7-2: Colchester High School

**WARNING**  
**2005 ANNUAL TOWN MEETING**  
**COLCHESTER, VERMONT**

The legal voters of the Town of Colchester, Vermont are notified and warned to meet at the Colchester High School Auditorium, Laker Lane, in said Town on Monday, February 28, 2005, at 7:30 p.m. to act on the following articles not involving voting by Australian ballot (Articles 1-6):

Absentee ballots may be requested until 4:00 p.m. on Monday, February 28, 2005, by calling the Town Clerk's Office at (802) 654-0727.

**ARTICLE 1**

To choose a moderator, if elected moderator is not present.

**ARTICLE 2**

To act on reports of the Town Officers.

**ARTICLE 3**

To set compensation, if any, to be paid to the Select Board.

**ARTICLE 4**

To see if taxes shall be paid directly to the Town Treasurer as the Town Tax Collector, more particularly provided for in Title 32, VSA Section 4791.

**ARTICLE 5**

To transact any other business proper to come before said meeting.

**ARTICLE 6**

To adjourn said meeting and to reconvene at the Colchester High School, Laker Lane, in said Town on Tuesday, March 1, 2005, for voters in District 7-2 to vote for Town Officers and to transact any other business involving voting by Australian Ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.

To adjourn said meeting and to reconvene at the Colchester Meeting House, Main St., in said Town on Tuesday, March 1, 2005, for voters in District 7-1, to vote for Town Officers and to transact any other business involving voting by Australian Ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.

**ARTICLE 7**

Shall the Town of Colchester adopt the Town Operating Budget in the amount of Eight Million, Seven Hundred and Sixty Five Thousand, Six Hundred Seventy Three Dollars (\$8,765,673.00) for the Fiscal Year July 1, 2005 through June 30, 2006, as recommended by the Select Board?

**ARTICLE 8**

Shall the Town of Colchester reauthorize the Select Board to maintain a reserve fund, accumulating funds annually in the amount of \$20,000 for a period of five years for the purpose of financing the replacement of the Central Dispatch System and for systematic Communications Technology upgrades?

**DATED AT COLCHESTER THIS 25<sup>th</sup> DAY OF JANUARY, 2005**

\_\_\_\_\_  
*L. Richard Baguette*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
*Karen Richard*

\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
**Colchester Select Board**

**Town Clerk**

Americans with Disabilities Act  
In compliance with the American With Disabilities act those requiring accommodation for this meting should notify the Town Clerk's Office at least 24 hours prior to the meeting at 802-654-0727, TDD 1-800-253-0191 (Text/Telephone), 1-800-253-0195 (Voice).

**WARNING**  
**ANNUAL TOWN SCHOOL DISTRICT MEETING**  
**COLCHESTER, VERMONT**  
**2005**

The legal voters of the Town School District of Colchester, Vermont are hereby warned to meet at the Colchester High School Auditorium, Laker Lane (off Malletts Bay Avenue), in said Town on Monday, February 28, 2005 at 7:30 p.m. to act on the following articles not involving voting by Australian ballot:

**ARTICLE 9**

To choose a Moderator.

**ARTICLE 10**

To act upon the reports of the Town School District Officers.

**ARTICLE 11**

To see what stipends, if any, shall be paid its Directors for the coming year for their service and attendance at meetings.

**ARTICLE 12**

To see whether the District will vote to authorize the School Directors to borrow money for current and necessary expenses by issuance of notes not in excess of anticipated revenue for this school year.

**ARTICLE 13**

Shall the Board of School Directors be authorized to continue to make school facilities and equipment available for public purposes and establish policies regulating such use?

**ARTICLE 14**

To transact any other business proper to come before said meeting.

ARTICLE 15

To adjourn said Town School District meeting and to reconvene at the Colchester High School, Laker Lane (off Malletts Bay Avenue), in said Town on Tuesday, March 1, 2005, for voters in District 7-2 to vote for School Directors and to vote on the following propositions by Australian ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.

To adjourn said Town School District meeting and to reconvene at the Colchester Meeting House, Main Street in said Town on Tuesday, March 1, 2005, for voters in District 7-1 to vote for School Directors and to vote on the following propositions by Australian ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.

ARTICLE 16

Shall the voters of the Colchester School District appropriate twenty four million, one hundred and seventy-two thousand, six hundred and thirty-six dollars, (\$24,172,636.00) necessary for the support of schools for the year beginning July 1, 2005?

DATED AT COLCHESTER THIS 18<sup>th</sup> DAY OF JANUARY 2005.

SCHOOL DIRECTORS:

s/ Kathrine Biquette  
s/ Karen Guillard  
s/ Mrs. Shea  
s/ K. M. W. Baker  
s/ \_\_\_\_\_

Received for record and recorded at Colchester, January 19, 2005 at 1:40 a.m.(p.m.)

Attest: Karen Richard, Town Clerk and Treasurer



**TOWN OF COLCHESTER  
ANNUAL SCHOOL MEETING MINUTES**

**COLCHESTER HIGH SCHOOL AUDITORIUM  
MARCH 1, 2004**

Moderator William Garrett opened the 82<sup>nd</sup> annual Colchester School Meeting at 7:35 p.m., welcomed all in attendance, and led the assemblage in the Pledge of Allegiance. He introduced the attending legislators, Pat Brennan, Joyce Sweeney, Malcolm Severance, and Maureen Dakin. Moderator Garrett also introduced Mira Shea, School Board Chairperson, who introduced the other School Board members in attendance, Mike Whalen, Sue Carp and Renn Niquette. Lauren Coulliard was absent. Also in attendance were Pam Carnahan (Superintendent), John Gifford (Business and Operations Manager), Karen Richard (Treasurer), and Anja Twite (Recording Secretary). Moderator Garrett explained the procedure to be followed for the meeting.

**ARTICLE 15**

**To choose a Moderator.**

Elected moderator, William Garrett, was present. No action required.

**ARTICLE 16**

**To act upon the reports of the Town School District Officers.**

**MOTION by Paul Gayet, SECOND by Andre Morin, to accept the reports of the Town School District Officers.**

Moderator Garrett opened the floor for discussion.

Andre Morin asked what effect the Regional Technical Academy (RTA) referendum will have on the school budget and therefore Colchester citizens. Ms. Shea referred him to an RTA presentation later on.

Matthew Malaney noted that the proposed school budget has a 6.5% increase, which is not in line with the average public sector salary increase, as previously promised. Ms. Carp replied that Act 68 was favorable and that the Board had worked very hard to keep the increase at 6.5%. The tax rate will see a decrease of \$0.18. Mr. Malaney replied that this decrease was due to the Homestead tax rate, not the budget.

Chris Verhelst verified the appropriate time to comment on budget additions/deletions and was referred to a later presentation.

Al Healy stated that despite the tax rate decrease, the assessment rate has gone up by 30%, resulting in more tax being paid. Ms. Shea explained that the assessments were made in fiscal year 2003. Ms. Carp acknowledged the additional burden of last year's budget increase and the assessment changes. She added that the Board can bring some of that back to the community.

**MOTION by Cindy Coy-Ginsbury, SECOND by Greg Gillard, to close the discussion. VOTING: unanimous; motion carried.**

**VOTING (on the motion to accept the reports): unanimous; motion carried. Article 16 is passed.**

**ARTICLE 17**

**To see what stipends, if any, shall be paid its Directors for the coming year for their service and attendance at meetings.**

**MOTION by Dirk Reith, SECOND by Dick Pecor, to continue to fund the stipend for Directors at \$1,000 for the coming year. DISCUSSION: There were no comments. VOTING: unanimous; motion carried. Article 17 is passed.**

**ARTICLE 18**

**To see whether the District will vote to authorize the School Directors to borrow money for current and necessary expenses by issuance of notes not in excess of anticipated revenue for this school year.**

**MOTION by Malcolm Severance, SECOND by Greg Gillard, to adopt Article 18 as read. DISCUSSION: There were no comments. VOTING: unanimous; motion carried. Article 18 is passed.**

**ARTICLE 19**

**Shall the Board of Directors be authorized to continue to make school facilities and equipment available for public purposes and establish policies regulating such use?**

**MOTION by Howard Kalfus, SECOND by Greg Gillard, to adopt Article 19 as read. DISCUSSION: There were no comments. VOTING: unanimous; motion carried. Article 19 is passed.**

**ARTICLE 20**

**To transact any other business proper to come before said meeting.**

Ms. Shea explained that the school budget proposal is an attempt to return investment to Colchester. She summarized developments at the various schools and outlined long range plans. The shifting student population will result in staffing changes. Ms. Shea added that action plans had been developed which resulted in the budget. A Cost Containment Committee has also been established in an effort to maximize efficient operating, and Ms. Shea summarized their suggestions.

Mr. Gifford recapped the 6.5% budget increase as well as the \$0.18 decrease in the tax rate. He further explained the non-budget articles (breakfast program and RTA).

#### PUBLIC COMMENTS

Chris Verhelst asked if some of the money to be spent on the reinstatement of a curriculum coordinator could be used for additional building maintenance instead. The Board replied that a curriculum coordinator would ensure more coordination throughout the years, resulting in more accountability and staff development. It would also help to meet the No Child Left Behind criteria. Ms. Verhelst inquired about the reduction in non-personnel items. Mr. Gifford explained that it was a \$10,000 reduction for various items, such as travel and supplies. Ms. Verhelst further asked if there would be reimbursement for the breakfast program. Mr. Gifford confirmed that this would be the case if the standards are met.

Dan Carver asked if special needs children are included under No Child Left Behind, and if workers compensation was included in the budget. Both were confirmed.

Andre Morin stated that it would be helpful to have the budget figures available at the meeting to be able to refer to them. He added that he would like to see more options for students with regards to technical education.

Dirk Reith relayed the story of a Florida couple who moved to Vermont for its school system. He urged everyone to support the budget.

Stephen Moore asked if the staff reductions at Malletts Bay School would result in class size changes. Mr. Gifford explained that 55 students will be leaving the school in 2005. Therefore, decreasing the teaching staff by two teachers would not result in any changes. The average class has 23 students.

Dick Pecor inquired about the reductions in special education costs. Ms. Niquette replied that in-house occupational therapy and psychological services, as well as a school van would help to reduce contracting costs in the future.

Stephanie Tomlin asked about Medicaid funding. This cannot be depended on, Ms. Niquette replied, and added that it is used for at risk programs.

There were no more comments from the public and Ms. Carp began a presentation regarding the RTA ballot item. She explained that two existing centers would be consolidated, governed by a board of elected high school board members. Ms. Carp summarized the RTA's five year history. She added that a positive vote would result in the governance body being established, with an anticipated construction start of January 2005 and opening in fall 2005. Ms. Carp then provided a project overview, including operating costs and funding. She thanked Moe Germain for all his help with the RTA over the years.

Al Healy commented that initial construction estimates are normally eventually higher and asked how cost containment would be achieved. Ms. Carp replied that a positive vote would only establish the governance body, the actual costs would be voted on later in the year (November). She added that inflation and contingency rates are already included in the proposal. \$45M will be received from the State for this project (total project estimate: \$58M), and current costs are covered by feasibility study funding.

Kyle Burkhard asked about admittance to the RTA. Ms. Carp replied that she is unable to give an answer without a governing body in place, but added that application criteria will apply.

Andre Morin inquired if Colchester students would be guaranteed a place at the RTA. Ms. Carp explained that she does not anticipate school quota numbers. There are currently 45 equivalent fulltime students at Colchester High School and Ms. Carp expects a total number of 90 students. Mr. Morin asked about the effect of the RTA on the school budget. Ms. Carp replied that enrollment adjustments will need to be made if students leave for the RTA (similar to Malletts Bay School, as mentioned earlier).

Katie Constanza asked about the benefits of an RTA education. Ms. Carp cited examples such as studying in one building and an integrated curriculum.

Paul Gayet verified that a total of 960 students will be able to attend the RTA.

Maureen Dakin stated that the system is one to be proud of, with a formatted curriculum. Everybody is doing a great job.

Jennifer Oaks asked if the technical directors of the Essex and Burlington centers are supportive of the RTA, which was confirmed.

A lady in the audience asked if all teachers will be fully qualified for the subjects they will teach, which was also confirmed by Ms. Carp.

#### **ARTICLE 21**

**To adjourn said Town School District meeting and to reconvene at the Colchester High School, Lake Lane (off Malletts Bay Avenue), in said Town on Tuesday, March 2, 2004, for voters in District 7-2 to vote for School Directors and to vote on the following propositions by Australian ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.**

**To adjourn said Town School District meeting and to reconvene at the Colchester Meeting House, Main Street, in said Town on Tuesday, March 2, 2004, for voters in District 7-1 to vote for School Directors and to vote on the following propositions by Australian ballot with voting to begin at 7:00 a.m. and to close at 7:00 p.m.**

**MOTION by Paul Gayet, SECOND by Andre Morin, to adopt Article 21, as read.**

Moderator Garrett adjourned the meeting at 9:05 p.m. to reconvene at 7 a.m. on March 2, 2004, for voting by Australian ballot at the Colchester High School and/or Meeting House.

**ARTICLE 22**

**Shall the voters of the Colchester School District appropriate twenty two million, eight hundred twelve thousand, seven hundred and four dollars (\$22,812,704.00), necessary for the support of schools for the year beginning July 1, 2004?**

**ARTICLE 23**

**Shall the voters of the Colchester School District vote to establish the Lake Champlain Regional Technical School District as described in the Governance Planning Committee Report approved by the State Board of Education, a copy of which is on file in the Colchester Town Clerk's office?**

**ARTICLE 24**

**Shall the voters of the Colchester School District vote to exempt the District from the requirement of 16 V.S.A. § 1264 that it operate a school breakfast program for the 2004-2005 school year?**

Respectfully submitted,

Anja Twite, Recording Secretary

Minutes Signed and Approved this 10th day of March, 2004

**TOWN CLERK**

Karen Richard

Karen Richard

**TOWN MODERATOR**

William P. Garrett

William Garrett



**TOWN OF COLCHESTER  
ANNUAL TOWN MEETING MINUTES**

**COLCHESTER HIGH SCHOOL AUDITORIUM  
MARCH 1, 2004**

Moderator William Garrett called the 82<sup>nd</sup> Town Meeting to order at 9:35 p.m. He introduced Select Board Chairman Dick Paquette, who introduced the Select Board members in attendance, Robert Campbell and Marc Landry. Selectmen Chris Conant and Ed Ploof were absent. He further introduced Town Manager Al Voegele and all attending Town Staff. Staff included Joan Boehm (Chief Financial Officer), Bryan Osborne (Public Works Director), Sarah Hadd (Town Planner), Glen Cuttitta (Parks & Recreation Director), Chuck Kirker (Police Chief), Marty Reid (Library Director), Mark Paulsen (Assessor), Brenda Green (Planning & Zoning Director), Karen Richard (Town Clerk/Treasurer) and Anja Twite (Recording Secretary).

**ARTICLE 1**

**To choose a Moderator, if elected moderator is not present.**

Elected moderator, William Garrett, was present. No action required.

**ARTICLE 2**

**To act on reports of the Town Officers.**

**MOTION by Al Healy, SECOND by Dirk Reith, to accept the reports of the Town Officers.**

Moderator Garrett opened the floor for discussion.

Matthew Malaney commented that the budget does not include enough previous years' comparisons. Some items, such as insurance, do not have any previous figures. Also, some changes in the budget are not explained. Mr. Landry replied that the Town is converting to a new accounting system, resulting in some items (for example insurance) being split into individual departments. Mr. Malaney pointed out that pay increases seem to amount to 6.5%. Ms. Boehm explained the Town's salary grade system and how all employees advance one step each year. Cost of living is also taken into consideration. She added that union negotiations with the Police and Public Works are still in progress. Mr. Malaney commented that he would like to see similar pay rises as in the private sector. Mr. Voegele explained that the Town needs a competent employee base. Colchester is a training ground for the police and public works departments. The police department offers a 20 year retirement system at 50% pay. Mr. Landry added that FICA has risen 50% over the last 11 years, but the creation of new positions means an actual rise of only 3.5%.

Andre Morin stated that the Town staff's pay is comparable to private sector salaries.

**VOTING: unanimous; motion carried. Article 2 is passed.**

**ARTICLE 3**

**To set compensation, if any, to be paid to the Select Board.**

**MOTION** by Dirk Reith, **SECOND** by Glenda Jarvis, to set a stipend of \$1,000 for compensation to the Select Board for the coming year. DISCUSSION: There were no comments. **VOTING**: unanimous, motion carried. Article 3 is passed.

**ARTICLE 4**

**To see if taxes shall be paid directly to the Town Treasurer as the Town Tax Collector, more particularly provided for in Title 32, VSA Section 4791.**

**MOTION** by Howard Kalfus, **SECOND** by Mira Shea, to adopt Article 4 as read. DISCUSSION: There were no comments. **VOTING**: unanimous; motion carried. Article 4 is passed.

**ARTICLE 5**

**To transact any other business proper to come before said meeting.**

Mr. Landry showed various pictures of the bike bridge at Delta Park. He summarized the highlights of the year, such as the hire of a Chief Financial Officer, and the creation of the Development Review Board, Planning Commission and the Town IT plan. He then introduced various Town staff, who spoke about their departments.

Joan Boehm (Chief Financial Officer) spoke about the proposed budget and outlined its highlights. She explained how property tax dollars are spent and what effect the budget will have on the average Colchester property owner. 65% of the budget will cover personnel costs. The Town has various revenue sources, 81% are made up by property tax. Ms. Boehm continued by showing where the budget money is spent by department (Public Safety receives the most).

Chuck Kirker (Police Chief) summarized the year's events for the police department. An updated mission statement, goals, and objectives were developed with the help of various boards, Town staff, and the community. A community survey was sent out to random Colchester homes and its feedback was used to improve the department. Mr. Kirker explained that 75% of the budget covers personnel costs. Various grants were received which were used to update police cars with laptops (enabling database access) and digital cameras. An imaging unit allows the department to digitalize records. A police motorcycle will be leased this year. Mr. Kirker added that Colchester has the lowest crime rate of all Vermont communities with a population of 10,000+.

Mr. Landry introduced fire chiefs Mike Chmielewski (Colchester Center Fire Department) and Bob Young (Malletts Bay Fire Department) and added that these departments receive 6% of the total budget. Mr. Chmielewski explained that his volunteers work 14,000 hours each year. His department is the only Vermont fire department to have a Class 3 rating which is the highest possible. This enables the low fire insurance premiums in Colchester. Out of every \$1 spent on the department, \$2.25 are returned back into the community. Mr. Chmielewski thanked

everyone for their support. Mr. Young added that Colchester has 100 volunteers, enabling a low budget. He thanked all volunteers for giving up an enormous amount of their time, as well as the public for their support. Mr. Voegele added that Colchester Rescue also has many volunteers and only 3 fulltime staff.

Karen Richard (Town Clerk) explained that the Town Clerks department collected most taxes due in 2003. The department has a high revenue income and low expenses. Ms. Richard stated that a vault extension is needed to create more space for all records. Matthew Malaney asked why electronic banking is considered delinquent when it is received late by a day, when post marks are accepted if they have the due date stamped on them. Ms. Richard replied that there is a policy regarding post marks but not for electronic payments.

Bryan Osborne (Public Works Director) summarized the role of the Public Works department, which consists of six divisions. He highlighted total program fund expenditures and revenues by activity centers. Chris Verhelst asked about the sidewalk on West Lakeshore Drive and was informed that construction will begin in approximately July. Mr. Osborne also explained that he hopes to have a continuous bike path from the village to Airport Park in the future. A resident clarified the location of the parking lot that will be paved at Airport Park. A gentleman asked about the sidewalk on Blakely Road and was informed that various sidewalk projects are due to take place in the future, with the Blakely Road bridge being anticipated in FY'06/07. Andre Morin inquired if all Ice Storm money will go the school district, which was confirmed.

Mark Paulsen (Assessor) summarized the 2003 town wide reappraisals and explained Act 68, which changes the education tax rate. A Homestead Tax Form needs to be completed by all private home owners.

Glen Cuttitta (Parks & Recreation Director) summarized the Parks & Recreation department's fiscal year 2004 achievements, such as the skateboard park, new playgrounds at various parks, the creation of a non-motorized watercraft center and the traveling recreation program with the recreation mobile. Mr. Cuttitta then outlined the goals for 2005 (additional half pipe for the skateboard park, new after school programs etc.). Carrie Neuschel commented that dog mess is a problem in many parks.

Marty Reid (Burnham Library Director) presented various statistics for the Library, showing that the items available to the public have doubled in ten years. The number of borrowers has also increased. Ms. Reid explained how the library works to reduce local tax costs, with the help of volunteers, fund raising and grants. Budget highlights include the acquisition of more books and periodicals, the community outreach program and the availability of an online database.

Brenda Green (Planning & Zoning Director) summarized the Planning & Zoning Department's role. She presented statistics for fiscal year 2003, showing the number of permits issued, inspections conducted, and others. She added that approximately 80% of the department's expenditure is covered by revenue. The Town's website offers comprehensive department information to the public.

Al Voegele (Town Manager) explained that the Town Manager's department consists of the Town Manager, the Chief Financial Officer, and Human Resources, and outlined everyone's

role. Mr. Voegelé stated that a comparison of budget expenditures per person, as well as of the tax rate, shows that Colchester is one of the lowest of similar sized Towns in Chittenden County. He closed by presenting the Vision and Mission Statements. An attending resident stated that the budget has doubled in the last 10 years and asked if retirees will be able to afford living in Colchester. Mr. Voegelé replied that the actual increase is only 40% (using constant dollars). Many improvements have been done (such as sidewalks) and long term studies have only just begun.

Mr. Landry spoke about Bayside properties. He explained that this ballot item was only marginally lost last year. He reiterated that it would not be used to build a Town Hall, if purchased, and that no final decision for its use has been made. Bayside properties would only cost a Colchester home owner with a \$200,000 property value, \$12 per year. Mr. Landry added that Articles eight to twelve consist of capital plans that help to save for bigger projects and/or spread money out.

Michael Swaidner asked why the Town is prepared to pay \$1.1M for Bayside properties, a \$600,000 property. Mr. Landry replied that it is an open parcel which could be used for development, such as many housing units, which would increase its value. He added that the value had been assessed conservatively. Mr. Landry explained that the use of the properties as a recreation center was not mentioned in the brochures, which were sent to Colchester homes, as no final decision has been made yet. Andre Morin added that the Town cannot afford a big housing development as it would increase school tax. Carrie Neuschel stated that Colchester does not have enough homes which families with children can afford. Dick Pecor pointed out that there seems to be a trust issue with regards to this purchase. He added that the Select Board and Town staff are honest people who want to move the Town forward. Moe Germain stated that Bayside properties are close to schools and a good investment in Colchester's future.

#### ARTICLES 6

**To adjourn said meeting and to reconvene at the Colchester High School, Laker Lane, in said Town on Tuesday, March 2, 2004, for voters in District 7-2 to vote for Town Officers and to transact any other business involving voting by Australian ballot (Articles 1-6) with voting to begin at 7:00 a.m. and to close at 7:00 p.m.**

#### ARTICLE 7

**To adjourn said meeting and to reconvene at the Colchester Meeting House, Main Street, in said Town on Tuesday, March 2, 2004, for voters in District 7-1 to vote for Town Officers and to transact any other business involving voting by Australian ballot (Article 1-6) with voting to begin at 7:00 a.m. and to close at 7:00 p.m.**

**MOTION by Michael Swaidner, SECOND by Andre Morin, to consider and adopt Article 6 and Article 7, as read. VOTING: unanimous; motion carried. Articles 6 and 7 are passed.**

Moderator Garrett adjourned the meeting at 11:20 p.m. to be reconvened at 7 a.m. on March 2, 2004, for voting by Australian ballot at Colchester High School and/or Colchester Meeting House.

**ARTICLE 8**

Shall the Town of Colchester adopt the Town Operating Budget in the amount of eight million, two hundred seventy one thousand, three hundred and ninety three dollars (\$8,271,393) for the fiscal year July 1, 2004 through June 30, 2005 as recommended by the Select Board?

**ARTICLE 9**

Shall the Town of Colchester readopt a Capital Sidewalk and Paving Program, as the Capital Transportation Plan, for a six year period and establish a budget with a tax rate of five cents per one hundred dollars of assessed property value for each fiscal year, as recommended by the Select Board?

**ARTICLE 10**

Shall the Town of Colchester authorize the Select Board to maintain a reserve fund, accumulating funds annually in the amount of thirty thousand, four hundred dollars (\$30,400) for a period of five years for the purpose of financing the Town's local share of improvements to the Lime Kiln Bridge?

**ARTICLE 11**

Shall the Town of Colchester authorize the Select Board to maintain a reserve fund, accumulating funds annually in the amount of seven thousand dollars (\$7,000) for a period of five years for the purpose of financing the Town's local share of improvements to the Mill Pond Road Bridge?

**ARTICLE 12**

Shall the Town of Colchester reauthorize the Select Board to maintain a reserve fund accumulating annually in an amount of twenty five thousand dollars (\$25,000) for a period of six years, for the purpose of financing systematic technology replacements and upgrades?

**ARTICLE 13**

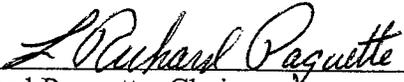
Shall the Town of Colchester, pursuant to 24 V.S.A. §1755, authorize the Select Board to issue bonds for up to 1.1 million dollars for the purpose of acquiring land owned by Bayside Properties Inc. along East Lakeshore Drive, consisting of two lots; one lot with roughly 470 feet of lake frontage and approximately 0.7 acres between East Lakeshore Drive and Malletts Bay and the other lot of roughly 13.3 acres with lake frontage on East Lakeshore Drive and Blakely Road?

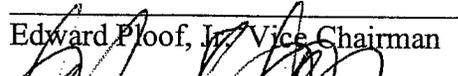
Respectfully Submitted,

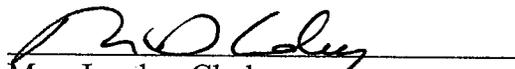
A. Twite, Recording Secretary

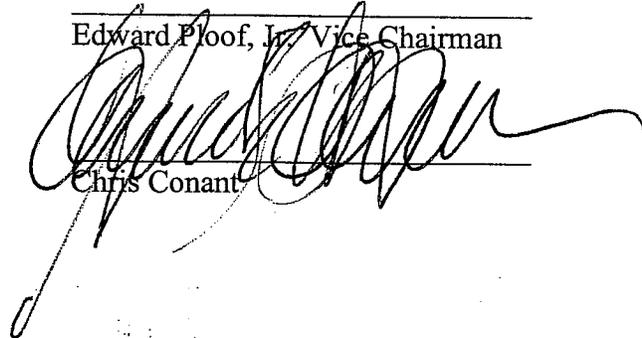
Minutes Signed and Approved this 23 day of March, 2004

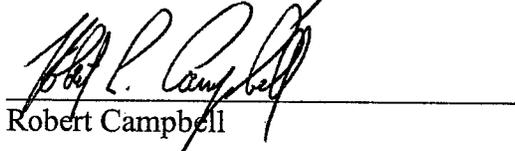
**COLCHESTER SELECT BOARD**

  
\_\_\_\_\_  
L. Richard Paquette, Chairman

  
\_\_\_\_\_  
Edward Ploof, Jr., Vice Chairman

  
\_\_\_\_\_  
Marc Landry, Clerk

  
\_\_\_\_\_  
Chris Conant

  
\_\_\_\_\_  
Robert Campbell

**TOWN MODERATOR**

  
\_\_\_\_\_  
William Garrett

**TOWN CLERK**

  
\_\_\_\_\_  
Karen Richard

## SELECT BOARD

---

The Select Board's mission for the Town of Colchester is to plan its growth and oversee the management of its resources. To insure that the Town remains Vermont's most diverse town, the Select Board establishes policy and direction for the Town Government. Key to that is to insure that the Town makes strategic investments in the community and its infrastructure in order to continue and protect the Town's desirability as a place for people to live, work, learn, and play.

Your Select Board and municipal government have been very busy this year. The Select Board has established a goal to bring forth a proposal for a much needed new Town Hall and Public Safety Building. The Select Board has also worked tirelessly in advocating for the completion of the Circumferential Highway, clean-up of the Malletts Bay waters, development of Exit 17, the acquisition of Bayside Property, securing access to Thayer Beach through the Rossetti Natural Area, and supporting the identification of a new means to finance a regional transportation system.

The Select Board is pleased to report some significant accomplishments this year. They are: the completion of a Town wide appraisal of all real estate property in Colchester; the roll out of a mobile library (bookmobile); the construction of a sidewalk along West Lake Shore Drive; the acceptance by Historical Society of a challenge to save the Old School House; voter approval of the bond to fund the purchase of Bayside Properties; and the opening of the Burlington-Colchester Trail Bridge linking the Burlington and Colchester bike and pedestrian paths.

For FY 2005, the Select Board is committed to seeking the voters' approval for a new Town Hall and renovated Public Safety Building; work to acquire a park in the village, appointing a committee to seek public input to determine the best uses of the land referred to as "Bayside Properties"; provide support and leadership to attract growth of Town's commercial and industrial businesses; work to acquire increased waste water capacity; and set forth guidelines for rewriting of the Town's Master Plan to insure the Town takes advantage of every opportunity that will secure the Town's 21st Century future in a very information based competitive global economy.

Finally the Select Board wishes to express its sincere appreciation and gratitude to all the people who make the Municipality a wonderful community – the volunteers who serve on all the Town's commissions, boards, committees; the Rescue and Fire Department volunteers; and all the employees of the Town Government. Without the talents and dedication of all these people working cooperatively together and in mutual support of one another, the Town of Colchester would not and could not be the Number One Community in which to live. The Select Board would like to also thank the citizens and voters for their support.

L. Richard Paquette  
Chair



*(from left) Marc Landry, Chris Conant,  
Robert Campbell, Ed Ploof, Jr., Dick Paquette*

## TOWN MANAGER

---



Al Voegele

This year I am dedicating my Annual Report to *Colchester's Unsung Heroes and Heroines – the employees of your Municipal Government.* Colchester's civil servants are a unique group of people who have dedicated their lives, spirit, and time to serving the Town of Colchester and its people. These are the people who make the Town's roads safe to travel winter or summer, provide protection day and night, respond to emergency calls for help, provide recreation programs to people of all ages from toddlers to the elderly, safe guard individual's critical

documents of birth, marriage, home ownership, and death, provide early literacy for life long learning, assure the safe and beneficial development of the land, while assuring that the costs of these services are fairly distributed to the people and that the money used is wisely spent for the benefit of the Town.

During the past four years, this Government has worked to assure that its employees are well trained and cross trained intra and inter departmentally so that no matter what crisis the Town may encounter, the Government is able to maintain its cadence in serving the people 24 hours a day, seven days a week, fifty two weeks a year. In this process the Town employees have striven to be citizen friendly and helpful in addressing individual and community needs. The vision for Colchester is to establish "one community" as neighborhoods expand and services grow to assure the Town remains the number one community to live, work, learn, and recreate.

The Town, like its citizens, is subject to State and Federal Law. The State has handed to the Town some very difficult and expensive tasks. For the Assessors Office came Act 68 which changes how the Town reports its Grand List to the State so the State can determine the Education Tax for each person's Tax bill from the Town. Planning and Zoning has been sent a "zinger" with the Vermont Department of Agriculture defining "prime ag soils" in such a manner that housing development in Colchester will become more difficult, complex, and where permitted, less desirable and different from Colchester's current housing ambiance. Public Works is preparing for "storm water" mandates whenever the Conservation Law Foundation stops its impediments to municipalities' ability to reasonably and responsibly address the pollution of Lake Champlain from rain water and melting snow via "impaired water ways." As awareness of problems precipitates new mandates and changes in the law, the Town's employees have concurrently increased their knowledge and skills to respond to and address these new complex issues and tasks to maintain the welfare of the Town in a manner that also lets the Town move forward into the future.

As a result of previous efforts, the Town has been able to move forward this year on several initiatives. After a legal challenge, the Town in partnership with the City of Burlington and the State of Vermont completed the "Burlington-Colchester Trail Bridge" over the Winooski River towards the end of Spring 2004. The Bridge has turned out to be an overwhelming success with the public. Bikers, walkers, and roller bladers harmoniously transverse the Bridge in greater than anticipated numbers. The Town also has (finally) received permission from the State and Federal Governments to proceed to make Rossetti Park and its beach accessible to the public from West Lakeshore Drive. Through the leadership of key Town employees Colchester significantly added to its community recreational resources. This is "perfect timing" given the new awareness regarding the state of the public's health and "girth."

Finally, on a personal note, I am deeply appreciative of the Select Board and the Town's employees during my illness and recuperation from surgery during the Spring of 2004. Training and the employees "esprit de corps" proved the Town can and will maintain its cadence even during the absence of its Town Manager. Special thanks go to Joan Boehm, the Assistant Town Manager who superbly led the Town during my absence with the assistance and support from all Town employees – **the unsung heroines and heroes of Colchester.**

Albin D. Voegele  
Town Manager

## ASSESSOR'S OFFICE

The Colchester Assessment Department is comprised of two full time employees, the Town Assessor (Mark Paulsen) and an Assistant Assessor (Donna Jennings). Colchester also has three elected Listers who resolve assessment disputes between property owners and the Assessor. The Colchester Board of Listers is currently comprised of Ann Relyea, Douglas Mulac and Mary von Ziegesar.

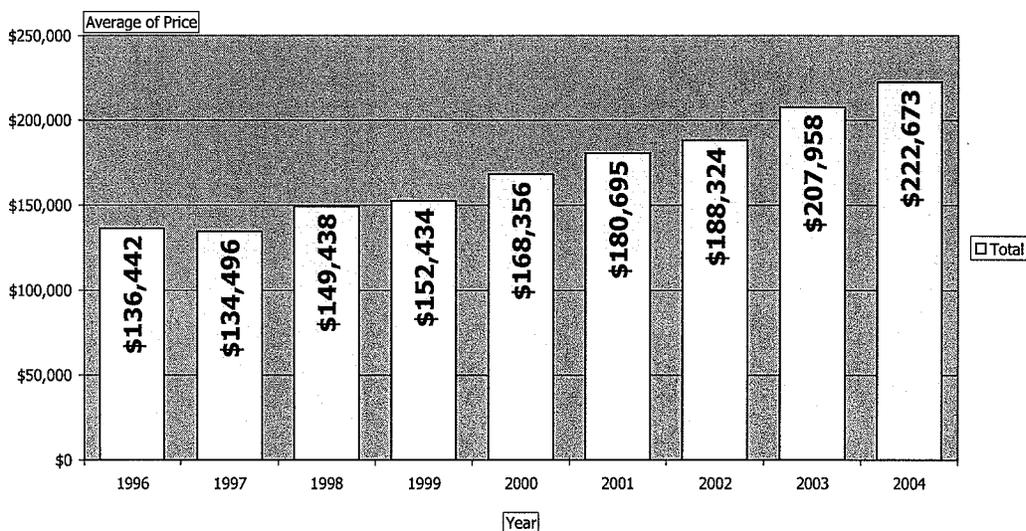
The 2003 town-wide reappraisal established new assessments for all taxable real estate in Colchester. The process was arduous and some appeals were not resolved until late in 2004. Looking back, the number of appeals was within expectations and the process worked pretty much as it should. The appeal process did bring to light some areas where the system could do better and this will be addressed in the next reappraisal model. As evidenced in the chart below, the real estate market has experienced strong growth for several years with residential selling prices increasing steadily (sometimes dramatically). If this trend continues, assessments will need to be adjusted much sooner than the historical cycle of roughly every ten years.

2004 saw the introduction of Act #68 throughout Vermont. Act #68 created a split Grand List where properties were assigned different tax rates for owner occupied "homesteads" and for non-residential properties. In some cases, the assessment for an individual property had to be split between the two tax rates. This process required (and will continue to annually require) taxpayers to declare the status of their property or the parts thereof. Act #68 proved to be very difficult to implement and the Assessor's Office and Town Clerks devoted many hours to this task.

The Colchester Assessor's Office has been active at the state-wide level as the Assessor has presented seminars at the Municipal Officers Management Seminars and Town Officers Education Conferences throughout the State. The Assessor has been actively involved with the Vermont Assessors and Listers Association and has been called to testify before committees of both the Vermont House of Representatives and the Vermont Senate.

Mark Paulsen  
Town Assessor

**Average Residential Selling Price by Year  
Colchester, VT**



# BURNHAM MEMORIAL LIBRARY

---

The Burnham Library welcomes citizens of all ages to enrich their lives through books, audio-visual and electronic resources and programs. The Library provides a wide array of materials to support life-long learning, offers assistance in using information resources, and places a strong emphasis on children's services and early childhood literacy. The library is *the* place in Colchester to find books for leisure reading and information, audio books to listen to in your car, books for children and teens, DVDs and videos for all ages, over 120 magazine and newspaper titles, and a great selection of music. The library is also the place to attend a preschool story time, join a book discussion group, or use a computer.

## Let's Do the Numbers

FY2004 was a busy year for the library: we checked out 115, 311 items – a 12.4% increase over the previous year. Here is a list of other notable statistics from the past year:

- Number of new registered borrowers:* 873
- Total number of registered borrowers:* 8,091
- Number of library visits:* 36,939
- Size of library and bookmobile collections:* 48,033 items
- Number of children's books checked out:* 50,199
- Percent increase in bookmobile checkouts (over previous year):* 254.7%
- Number of items exchanged via Interlibrary Loan:* 743
- Number of hours the library is open each week:* 54
- Number of months of bookmobile service:* 12
- Number of library and outreach programs:* 315
- Attendance at library-sponsored programs:* 5,749
- Number of computers that offer Internet access for the public:* 5
- Public computer use (number of individual sessions):* 7,549



*The Bookmobile*

## FY2004 Highlights

- Burnham's new bookmobile celebrated its first birthday and marked the first full year of mobile library service in Colchester. The bookmobile has heat in the winter and air conditioning in the summer and makes stops throughout Colchester bringing a mini-library of approximately 2500 items to neighborhoods, parks and commercial centers. Outreach service extends to child care centers, the Green Mountain Nursing Home, two VNA adult day care sites, two English as a Second Language programs and the Colchester Senior Center.
- The library's website has a new look. Check it out at [www.burnham.lib.vt.us](http://www.burnham.lib.vt.us). The website provides free access to the library's online catalog – and to the "Vermont Online Library," a collection of databases with full-text articles from thousands of publications, as well as current health and business information.
- Children participated in a summer "Feast of Reading" program, attended fun "booktivities" and planted a vegetable garden outside the library. The Reading Buddies program attracted 46 pairs of teens and young children who met each week over the summer to read together.

## Library Staff, Trustees, Friends and Volunteers

The success of the Burnham Library is due to the generous support of Colchester citizens and the dedication and hard work of a great many people. Kudos to the library staff: Erika Trudeau, Hannah Peacock, Pam Cushing, Ann Doubleday, Karen Rosenthal, Pam Tallmadge, Barbara Demas, Sandra Gluck, Susan Gamberg, Linda Terrien, Matthew Gile, Janet Cody and our AmericCorps VISTA members: Jessica Piccirilli and Megan Flaherty. Many thanks to the Board of Trustees: Marcia Devino, Chair; Arthur Sweeny III, Vice-Chair; Linda Goldman, Secretary; Bob Henneberger, Treasurer, and Carol Reichard. Hats Off! to the Friends of the Burnham Library for their continued financial support and hard work. And did I mention our many library volunteers? Thank you all – the library could not operate without you!

Burnham Library is *your* public library --- borrower cards are free to all Colchester residents. What? No blue Burnham card in your wallet? Stop by the library or bookmobile today!

Martha Reid  
Library Director

## PARKS & RECREATION

---

The Parks and Recreation Department goal is to get Colchesterites active. With the alarming statistics of childhood and adult obesity and health related issues, we feel it is our duty to get everyone moving. Colchester's parks are the best way to accomplish that goal. Over the last few years we have replaced playgrounds, built a skate park, and expanded bike paths and sidewalks with the help of the Public Works Department, as well as improved our athletic fields. We need to take the next step, which is what we will try to do in the near future.

Our Recreation Division continues to offer quality programs and opportunities through the great work of our Assistant Director, Derek Mitchell. Administrative Assistant, Jennifer Turmel, has worked diligently creating our website, seasonal brochures and promotional materials. Special thanks go out to Bill Kohlasch our summer program coordinator, and all the instructors and volunteers that make the recreational programs possible in our community. Members of the Recreation Advisory Committee have helped shape our department. Those members are: Chairman Rich Paquette, Jana Cernikovsky, Dick Pecor, Charlotte Gardner, Tom Perry, and Rob Myers. I can not forget Ted Ryan and his crew for their dedication and hard work in the parks.

Residents have been participating in our programs and special events in record numbers this past year. The "Rec Mobile" visited many different areas of Colchester and provided a free hour and a half session of games and crafts. The traveling recreation mobile is our way to reach out and get the children of Colchester active. We continue to organize the traditional Colchester Special Events along with countless volunteers such as the Colchester Winter Carnival that will celebrate its 22<sup>nd</sup> anniversary this year. The Colchester Fair Day will be 36 years old and the Colchester Triathlon will celebrate its 21<sup>st</sup>. All of these Colchester traditions need volunteers to survive. If you or someone you know is interested in volunteering, please contact the Parks and Recreation Department at 655-0822. Do not forget to join us and the Colchester Lion's Club for the Bayside Concert Series during the months of July and August for some great music.

In the coming year the Parks and Recreation Department and the Colchester Recreation Advisory Board will be looking at securing a property in the village for a park, continue work on creating a community center and fine tuning our park system. Remember that we are here to serve you, so if you have any comments or ideas, please feel free to share them with me at 654-0715.

The Colchester Parks and Recreation Department hope that you will take time out of your busy schedule and try a program or join us for one of our special events. Remember that play keeps you young. The Benefits of Recreation are Endless.....

Glen Cuttitta,  
Parks & Recreation Director



*Baseball Camp*

## PLANNING & ZONING

---

The work of the Planning and Zoning Office falls into four main categories: long-term planning, development review and permitting, administering the Subdivision/Zoning/Building and Health Regulations, and enforcement.

Fiscal Year '04 was a year of settling in for the Planning and Zoning Department. We are once again fully staffed and the Planning Commission (PC) and Development Review Board (DRB) have been in existence for their first full fiscal year. The DRB met 23 times, hearing 137 applications. Of the 137 applications, 31 were dimensional variances, 25 were site plans, 21 were site plan waivers, 32 were subdivisions, 14 were seasonal camp conversions, 9 were conditional use applications, 4 were appeals and 1 miscellaneous.



*Marble Island: Past & Present*

The Department's revenues from permits (616) and applications (137) for FY04 were \$273,815. The Department also received \$6,000 in revenues from fines which were applied towards the department's legal fees for the year.

The PC continued an aggressive review and rewrite of the Zoning Regulations, holding meetings for each separate neighborhood and various technical issues. The Commission worked with the community and other stakeholders to develop appropriate changes and updates to the Zoning Regulations that reflect the community's needs. A Vermont Municipal Planning grant assisted the Commission in obtaining technical assistance for the creation of a transfer of development rights ordinance and the creation of a new zoning district for the Heineberg/Prim Road area. Public hearings for new draft Zoning Regulations have been warned for the next fiscal year. It is anticipated that in the next fiscal year Zoning Map changes will be considered. A Vermont Municipal Planning Grant was also obtained and will be used during the next year by the Commission to evaluate housing needs in Colchester.

Town Health Officer, Tom Ray remains busy with enforcement of failed on-site septic systems, rental housing unit complaints, dog & cat bites, lake water safety, abandoned buildings, mold, lead paint, nuisance animals and backyard fire pits, along with a host of miscellaneous health issue questions and complaints.

FY04 also saw further expansion of the Department's website. The website now features forms, regulations, maps and general information. DRB and PC agendas and minutes are available online, and it is also a place to view approved and pending projects. Come visit us at [www.town.colchester.vt.us](http://www.town.colchester.vt.us).

I would like to take this opportunity to thank the members of the DRB and PC for their diligence, judiciousness and wisdom in deciding the very complex and, at times, very controversial issues that come before their respective Board/Commission. We recognize the incredible number of hours they put in and greatly appreciate it.

I would like to take this opportunity to thank the office staff. They do not hear it often enough, but their dedication and hard work is appreciated and does not go unnoticed. Please feel free to call or stop in any time; our staff is here for you.

Brenda Green,  
Planning & Zoning Director

## DEPARTMENT OF PUBLIC WORKS

---

The role of the Public Works Department is to provide planning, design, review, maintenance, and management of the all public infrastructure in a manner that preserves the community's investment and the quality of life we all enjoy. The Public Works Department consists of 16 full time, and 4 seasonal positions who work within the divisions of streets, wastewater, equipment maintenance, engineering and administration. The infrastructure maintained by the department includes the maintenance of 50 pieces of rolling stock equipment, 9 wastewater pumping stations, 15 miles of sewer lines, 200 sewer manholes, 100 miles of public and private roadways, and 800 storm water structures and associated piping. The department also provides all engineering and administrative services for all public works operations, as well as the construction and contract management services for all capital infrastructure initiatives.



*West Lakeshore Drive*

The past year marked the continuation of investments into the community's infrastructure. Transportation improvements included the reconstruction of Blakely Road from Lavigne Road to Malletts Bay Avenue, and the resurfacing of both the Bayside and Prim/Porters Point Road intersections. At the Prim Road and Porters Point intersection, the traffic sensing systems imbedded into the pavement will be replaced and upgraded to improve the efficiency and operation of this intersection. Approximately \$150,000 in state grants were secured to assist in the funding of these projects. We were also able to complete construction of a new sidewalk along West Lakeshore Drive from Bayside to Prim Road. The mile long sidewalk project was brought from conceptual planning to completion in only 18 months, and was completed by All Seasons Excavating from Colchester for approximately

\$500,000. Planning is underway for the construction of sidewalks on Creek Road, with a construction schedule of 2005. Planning has been completed for the construction of the Campus Road, and we are currently in design stages of this project which will provide a direct connection between St. Michael's College and Fort Ethan Allen. A \$1 million federal grant has been secured for this project.

Construction and design are also underway for several storm water outfalls throughout the community. Project locations include Canyon Estates, Shore Acres, East Lakeshore Drive, Malletts Bay Avenue, Eagle Park Drive Valley Field, Village Drive, Shetland Lane and Fort Ethan Allen. The upgrade and repair of these outfalls are part of our overall efforts to preserve and protect water quality throughout the community. Approximately \$700,000 in federal and state funding has been secured for these projects.

Other significant projects have included the successful completion of an extensive permitting process to clear the way for the Recreation Department to pursue the development of the Rossetti Natural Area to allow public access to this community asset. Also, we have been assigned the lead role in project development for a new municipal office building and renovations of the existing office building into a public safety facility. Architectural and engineering services have been secured and conceptual design is underway with the goal of providing a preliminary total cost estimate by Town Meeting in 2005.

Consistent with last year, an issue that has remained near the top of our agenda are new storm water regulations, federal and state permits, and improvements resulting from the Vermont Agency of Natural Resources efforts to bring the state into compliance with the provisions of the Federal Clean Water Act. These efforts have prompted several community based initiatives involving education, public outreach and public involvement. To the many Colchester citizens that are dedicated to our communities' natural environment and resources, and have helped us implement these initiatives, I extend my personal thanks for all of you hard work and dedication.

I would like to acknowledge the fine efforts of all of the men and women within the department who work tirelessly day and night to care for the community's infrastructure and its citizens. Their dedication to their profession and the community is both admirable and appreciated.

Bryan Osborne,  
Public Works Director

## TOWN CLERK/TREASURER

---

Another busy year has gone by as we close the door on Fiscal 2004. We said good by and good luck to long time employee and Assistant Town Clerk/Treasurer, Diane Stafford. She retired December 1<sup>st</sup>, 2003 to travel and spend more time with her husband, Bill. She started her employment in the Clerk's Office in 1987. She was a very dedicated staff person and a friend to many. She will be missed.

Julie Graeter, Colchester resident, was hired to replace Diane. She had been employed by Shelburne Farms as an accountant. She has a Bachelor of Science degree in Professional Accounting from SUNY-Plattsburgh. She is married and has three children. We welcome her to join our other devoted staff persons: Wanda Morin, Betsy Peacock and Nancy Pecor. A special thanks to Nancy for stepping up to the additional duties during the interim.



*The Clerk's Office Staff*

Customer service is always our focus. We are constantly looking at ways to improve our service to you, our customer. This fiscal year we were able to add passport processing. Two members of our staff, Wanda Morin and Betsy Peacock, attended a training session in Boston so that our office could become a Passport Acceptance Facility. We are now able to process new passport applications, as well as renewals.

Another new service we provide relates to delinquent taxes. We can now debit bank accounts for delinquent payments. This will be a convenience for the taxpayer and also will be beneficial to the Town in reducing delinquent amounts.

The crowding issues in the town vault still exist. We have ordered additional shelving, which will house more books but decrease the passageway to less than 30 inches. This is a vault that has high volume usage due to the research being conducted in our town. We recorded 46 volumes of land records this year.

With the leadership of Senator Dick Mazza, we were named by the State Legislature to participate in a pilot project to convert paper documents to an electronic format. We will become a test site along with four other communities. It is exciting to participate in the process of developing the system that the State will create for a coordinated municipal filing system, in an electronic format. Keep in mind that we are in the initial stage and will not see progress in the vault for a long time.

Fiscal FY03 we issued 138 marriage licenses, 3 civil union licenses, 101 death certificates, 211 birth certificates and 1014 dog licenses. The revenues collected from the Clerk's Office include penalties, interest, licenses, copies, recording fees etc. The revenues totaled \$372,443. The expenses include salaries, benefits, operating supplies, training etc. The total expenses were \$207,322.

We continue to be vigilant in the collection of delinquent taxes. We billed \$25,467,978 and at the end of the fiscal year there was a .92% delinquent amount to be collected. This speaks well for the citizens of our community and their commitment to our town.

I want to thank the dedicated members of the Civil Board. Due to the town wide reappraisal these loyal citizens spent many hours during the year sitting as the Board of Tax Appeals. They sat through long hours of hearings, inspected many properties, and worked diligently to make fair decisions. And after all that, they work as election officials at all the elections. They deserve accolades. They play an important role in our local democracy.

In closing I want to recognize the support we receive all year long from our citizens. This is your town and we enjoy working for you. We are open to any suggestions you may have to improve our services.

Karen Richard,  
Town Clerk/Treasurer

# COLCHESTER CENTER VOLUNTEER FIRE COMPANY, INC.

---

The Colchester Center Volunteer Fire Company (CCVFC) responded to 584 calls last year.

|                           |     |
|---------------------------|-----|
| Structure Fires           | 17  |
| Vehicle Fires             | 5   |
| Brush/Grass Fires         | 4   |
| Miscellaneous/Good Intent | 81  |
| Car Accidents             | 95  |
| Hazardous Materials       | 19  |
| Mutual Aid                | 171 |
| False Alarms              | 150 |
| Medical Assistance        | 52  |



The CCVFC, along with St. Michael's Fire Department, which operates under the jurisdiction of the CCVFC, is the only volunteer ISO Class 3 Fire Department in the State of Vermont. Burlington and Brattleboro are the only other Class 3 Fire Departments, and they are full time paid departments. We rank in the top 1% of all Fire Departments in Vermont, and in the top 6% of all Fire Departments in New England. What does that mean to you as a taxpayer? For a house worth \$150,000, the savings in fire insurance premiums average \$222; for a commercial or industrial building worth \$500,000, the saving would average \$600. Your cost for fire protection would be \$70 for the \$150,000 house, and \$233 for the \$500,000 building.

Our members have invested hundreds of hours in training, fire prevention, inspection, pre-planning, administration, and emergency responses. Colchester is the only town in the area that does not pay its volunteers for fire calls. These "volunteers" put themselves in potential danger every time they respond to a call.

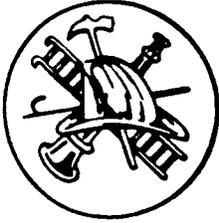
This past fiscal year we received Homeland Security grants totaling \$69,071. These grants have provided much needed equipment and support our continuing efforts to provide the highest level of emergency services to you, our customer.

We have placed an order for a new Sutphen engine tanker to be delivered in September 2004. This new engine will replace a 1971 Maxim pumper tanker. The diesel engine failed and the cost was too high to fix the engine. We have received 33 years of service from this engine.

The Fire Company has added more members to our EMS First Responder program. This is part of our continuing support for our community.

I would like to thank all the volunteers and their families for their dedication to improving the quality of emergency services in Colchester. Also, I would like to thank Malletts Bay Fire Department (MBFD), Colchester Rescue (CRS), and the Colchester Police (CPD) for their help. The four Public Safety Organizations (CCVFC, MBFD, CRS, CPD) have been working together to improve the delivery of service to the community and also save the taxpayers money.

Michael P. Chmielewski,  
Fire Chief

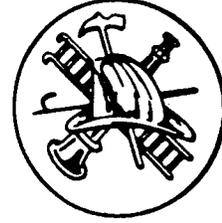


# Colchester Center

VOLUNTEER FIRE COMPANY, INC.

P.O. Box 2091

COLCHESTER, VERMONT 05449



Colchester Center Volunteer Fire Company, Inc

Revenues and Expenses

For The Year Ended June 30, 2004

## Receipts

|                         |    |            |
|-------------------------|----|------------|
| Town of Colchester      | \$ | 297,900.00 |
| Contributions           |    | 2,520.00   |
| Interest Income         |    | 755.00     |
| Miscellaneous           |    | 13,441.00  |
| Reimbursements          |    | 6,017.87   |
| Lock box reimbursements |    | 725.13     |
| Grants                  |    | 77,171.00  |

Total Revenues \$ 398,530.00

## Expenditures

|                           |    |           |
|---------------------------|----|-----------|
| Building Maintenance      | \$ | 25,765.00 |
| Vehicle Maintenance       |    | 23,324.21 |
| Insurance                 |    | 26,299.50 |
| Fire Fighting Equipment   |    | 40,562.26 |
| Communications            |    | 1,299.59  |
| Training                  |    | 7,425.86  |
| Miscellaneous             |    | 17,249.02 |
| Fuel                      |    | 15,532.82 |
| Fire Prevention           |    | 1,505.13  |
| Note Principal & Interest |    | 69,039.60 |
| Legal & Professional      |    | 4,334.73  |
| Hep/B - Physicals         |    | 1,773.29  |

Total Expenditures \$ 234,111.01

Excess (Deficit) Revenues  
over Expenditures 164,418.99

Grant Purchase (69,071.00)

New Pumper Payment (88,000.00)

Reserve for Capital Expenses (10,556.56)

Excess (Deficit) Revenues  
and other Financial Resources  
over Expenditures \$ (3,208.57)

Operating Cash Balance  
Beginning of Year 11,082.60

Operating Cash Balance  
End of Year \$ 7,874.03

# MALLETTS BAY FIRE DEPARTMENT

---

The Malletts Bay Fire Department is a unique and professional volunteer organization that will safely and effectively respond to emergencies for the protection of life, property and the environment for those who live, work, and visit in our community. Each member strives to deliver the highest quality service through training, preparedness, planning and prevention in order to ensure that our community maintains a high quality of life.

The mutual aid system that Colchester Center Volunteer Fire Company, St. Michaels College Fire Department, Winooski Fire Department and Malletts Bay Fire Department have organized is a system that benefits the towns of Colchester and Winooski. I am pleased to report that the all departments are adequately trained and have ready access to appropriate resources to deal with the effects of reasonably foreseeable adverse events. Working with these departments has been a terrific experience.

All members have worked hard and have done an extraordinary amount of training for fire fighting, fire prevention, medical first response, hazardous materials, vehicle extrication, emergency driving, and incident command.

The Public Safety Departments for the Town of Colchester have done a fabulous job in protecting our town. We are always searching and finding ways for better safety at a reasonable tax rate. We are all here for the citizens of Colchester. Malletts Bay Fire Department is proud to be part of that team.

## 2003 Calls

|                     |            |
|---------------------|------------|
| Motor Vehicle Crash | 144        |
| Structure Fire      | 43         |
| Medical Assistance  | 38         |
| Alarm Activation    | 116        |
| Mutual Aid          | 0          |
| Good Intent         | 9          |
| Vehicle Fire        | 5          |
| Brush Fire          | 3          |
| Ice Water Emergency | 1          |
| Hazardous Materials | 21         |
| Other               | 24         |
| <b>Totals</b>       | <b>404</b> |



*Ladder 3*

Please feel free to contact us with any questions, or stop by for a visit. Everyone is welcome.

Robert Young  
Chief

# Malletts Bay Fire Department Profit & Loss Budget vs. Actual

July 2001 through June 2002

|  | <u>Jul '03 - Jun 04</u> | <u>Budget</u>     | <u>\$ Over Budget</u> |
|--|-------------------------|-------------------|-----------------------|
| <b>Ordinary Income/Expense</b>               |                         |                   |                       |
| <b>Income</b>                                |                         |                   |                       |
| Contracted Income                            | 242,600.00              | 242,600.00        | 0.00                  |
| Interest Income                              |                         |                   |                       |
| Reg. Accts - Int. Inc.                       | 1,007.00                | 500.00            | 507.00                |
| Res. Accts. - Int. Inc.                      | 0.00                    | 2,000.00          | -2,000.00             |
| <b>Total Interest Income</b>                 | <u>1,007.00</u>         | <u>2,500.00</u>   | <u>-1,493.00</u>      |
| Sale of Truck                                | 10,800.00               | 10,000.00         | 800.00                |
| <b>Grant Income</b>                          |                         |                   |                       |
| FEMA - Fire Act 2002                         | 45,279.00               |                   | 45,279.00             |
| Homeland Security                            | 73,771.00               |                   | 73,771.00             |
| <b>Total Income</b>                          | <u>373,457.00</u>       | <u>255,100.00</u> | <u>118,357.00</u>     |
| <b>Expense</b>                               |                         |                   |                       |
| 5450 - Administration, District              | 7,848.00                | 2,500.00          | 5,348.00              |
| 5750 - Agent Replacement                     | 627.80                  | 700.00            | -72.20                |
| <b>Company Expenses</b>                      |                         |                   |                       |
| 5760 - EMS                                   | 1,286.38                | 3,200.00          | -1,913.62             |
| 5780 - Engine Company                        | 1,829.00                | 1,800.00          | 29.00                 |
| 5770 - Ladder Company                        | 1,213.00                | 3,500.00          | -2,287.00             |
| 5790 - Rescue Company                        | 1,555.00                | 2,800.00          | -1,245.00             |
| 5055 - Special Operations                    | 2,357.00                | 2,200.00          | 157.00                |
| <b>Total Company Expenses</b>                | <u>8,240.38</u>         | <u>13,500.00</u>  | <u>-5,259.62</u>      |
| 5530 - Custodial                             | 4,200.00                | 4,200.00          | 0.00                  |
| 5510 - Dues & Memberships                    | 1,320.00                | 1,200.00          | 120.00                |
| 5220 - Fire Extinguishers                    | 558.00                  | 500.00            | 58.00                 |
| 5600 - Grant Expense                         | 118,493.00              |                   | 118,493.00            |
| 5810 - Fire Prevention                       | 2,117.00                | 2,500.00          | -383.00               |
| 5635 - Health                                | 4,488.00                | 6,000.00          | -1,512.00             |
| 5730 - Hose                                  | 0.00                    | 2,000.00          | -2,000.00             |
| 5050 - Insurance                             | 11,562.00               | 11,700.00         | 1,239.33              |
| 5825 - Protective Equipment                  | 7,830.00                | 6,800.00          | 830.00                |
| 5485 - SCBA Maintenance                      | 163.00                  | 2,000.00          | -1,837.00             |
| <b>Self Contained Breathing Appara</b>       |                         |                   |                       |
| 5500 - SCBA Purchase                         | 6,215.00                | 6,000.00          | 215.00                |
| George D. Aiken Fire Safty Grnt              |                         |                   |                       |
| <b>Total Self Contained Breathing Appara</b> | <u>6,215.00</u>         | <u>6,000.00</u>   | <u>215.00</u>         |
| 5830 - Supplies - Equipmet                   | 3,816.00                | 4,800.00          | -984.00               |
| 5840 - Supplies - Office                     | 3,509.00                | 2,700.00          | 809.00                |
| 5600 - Stipends                              | 19,372.00               | 21,500.00         | -2,128.00             |
| 5620 - Training                              | 9,299.00                | 8,000.00          | 1,299.00              |
| <b>Repairs&amp; Maintenance</b>              |                         |                   |                       |
| 5200 - R & M- Building                       | 19,530.00               | 15,000.00         | 4,530.00              |
| 5310 - R & M- Vehicles                       | 19,074.00               | 14,000.00         | 5,074.00              |
| <b>Total Repairs&amp; Maintenance</b>        | <u>38,604.00</u>        | <u>29,000.00</u>  | <u>9,604.00</u>       |
| <b>Reserve Accounts</b>                      |                         |                   |                       |
| Capital Equipment Program                    | 101,000.00              | 101,000.00        | 0.00                  |
| 5826 - Protective Equipment Res              | 11,000.00               | 11,000.00         | 0.00                  |
| <b>Total Reserve Accounts</b>                | <u>112,000.00</u>       | <u>112,000.00</u> | <u>0.00</u>           |
| 5020 - Telephone & Alarm                     | 3,076.00                | 3,000.00          | 76.00                 |
| 5630 - Uniforms                              | 2,057.00                | 2,500.00          | -443.00               |
| <b>Utilities</b>                             |                         |                   |                       |
| 5010 Electricity                             | 5,520.00                | 4,500.00          | 1,020.00              |
| 5030 - Gas/Heat                              | 4,828.00                | 4,700.00          | 128.00                |
| <b>Total Utilities</b>                       | <u>10,348.00</u>        | <u>9,200.00</u>   | <u>1,148.00</u>       |
| 5040 - Vehicle Fuel                          | 3,260.00                | 2,800.00          | 460.00                |
| <b>Total Expense</b>                         | <u>378,803.18</u>       | <u>255,100.00</u> | <u>123,703.18</u>     |
| <b>Net Ordinary Income</b>                   | -5,346.18               | 0.00              | -5,346.18             |

## **POLICE DEPARTMENT**

---

During the Fiscal Year beginning July 1, 2003 and ending June 30, 2004 our department responded to 7,314 Incidents of which 1,838 were criminal in nature. During the same time we investigated 647 motor vehicle crashes including 84 with injuries and 1 which resulted in a double fatality. Traffic enforcement resulted in 2,563 motor vehicle stops which resulted in 1,695 citations and 868 written warnings.

In reviewing crime data from communities of similar size in the State of Vermont, it would appear that Colchester continues to enjoy a comparatively low crime rate.

The department's authorized strength of 28 sworn officers is supported by 6 full time and 1 part time dispatchers. Our dispatchers additionally provide the same service to the Colchester Center Volunteer Fire Co, Malletts Bay Fire Department, Colchester Rescue as well as the Milton Police, Fire and Rescue department 24 hours per day. During the last year we hired Michael Patton, a recent graduate of St. Michaels College, as a Dispatcher. Also in July of 2003 we hired Jonathon Purdy as a Police Officer and in January hired Brent Harvie as an Officer.

During the year members of the department provided a number of programs to the community some which are ongoing and some new. We continued our Public Safety Awareness Summer Camp for Middle School age youth in conjunction with our Rescue and Fire Departments, and hosted by the Vermont National Guard. We held our third annual National Night Out celebration in August and continued our long relationship with the CHS Drama Club holding our annual Haunted Forest the night before Halloween.

Corporal Stuart Marceau who serves as our School Resource Officer/Crime Prevention Officer organized a number of meetings and programs throughout the year with various local neighborhoods, businesses, and others in our efforts to insure we hear your concerns.

The department began offering Rape Aggression Defense training which was taught by our instructors, Officer Diana Miranowicz and Kevin Kadish. So far Diana and Kevin have provided the class to Town Staff as well as students at St. Michaels College and Colchester High School and all the reviews have been extremely positive from the students.

Finally the department in conjunction with the other emergency service providers in our community has been very fortunate in securing Homeland Security grants. The police department was able to secure over about \$47,000 to replace our old obsolete base radio and to enhance our radio coverage to certain areas of town. We were also able to purchase gas masks for our officers as well as invest in "less than lethal" weapons. This last item would allow officers in certain situations to incapacitate individuals who are posing a danger to officers or others and when use of an officer's firearm would be otherwise justified.

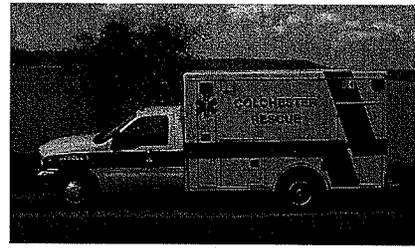
Along with the officers and staff thank you for your support in the past and we look forward to working with you in the future to insure Colchester is a safe community.

Charles A. Kirker,  
Chief

## COLCHESTER RESCUE

---

Colchester Rescue (CRS) has maintained its mission of providing Emergency Medical Services to the community. We have a dedicated team of 40 EMT's who staff the rescue station 24 hours a day, 7 days a week. CRS responded to 860 calls between July 1, 2003 and June 30, 2004.



Colchester Rescue has three full time paid members who work Monday through Friday during the day (6 a.m. to 6 p.m.). Volunteers cover the evening and weekend shifts. Our volunteers commit a minimum of 60 hours a month away from their families to live at the station which is located on Blakely Road. Some of these same members also are active members on our Technical Rescue Team.

Colchester Rescue continues to be actively involved in our schools and community. Working in conjunction with the Colchester School District, we assisted with the purchase of nine Automated External Defibrillators (AEDs) that were placed in each of the schools in town. Faculty and staff continue to receive training in CPR and the use of the AEDs in the event of a medical emergency at school. We continue to teach CPR to the 6<sup>th</sup> grade at Colchester Middle School. By the end of this school year, all middle school students at CMS will be certified in Adult CPR.

CRS has been working with the elderly population to develop the Vial of Life program. This system makes vital information about a patient's medical history, medications, and allergies available to emergency care providers, even in the event that the patient is unable to communicate that information to the responders.

CRS continues to operate as an American Heart Association Community CPR Training Center for Chittenden and Franklin Counties. The CPR Training Center offers CPR and AED courses for both the lay public and healthcare providers. With 40 instructors affiliated with the Training Center, over 800 people were trained how to recognize a medical emergency and use these life saving skills.

CRS also has a Car Seat Safety Technician available by appointment to ensure your child's car seat is correctly installed and safe to ride in.

I would like to thank all the members and their families for their continued dedication and also extend a thank you to the other departments in Town that we work closely with.

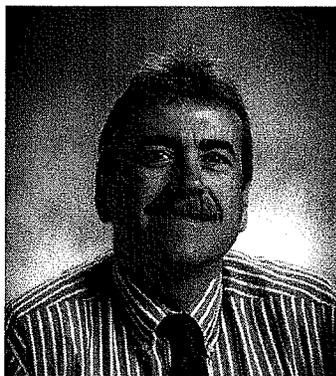
Colchester Technical Rescue remains active with responses for missing people, swiftwater rescues, and dive recoveries. The team continues to operate as a Mobil Support Unit for the State of Vermont Department of Public Safety. Through this agreement, the Town of Colchester is reimbursed for emergency responses outside the community. The agreement also allows DPS to organize and distribute emergency assets during times of disaster or other emergencies.

Through recent training and equipment allocation, Colchester Technical Rescue's Dive Unit now meets or exceeds all OSHA and National Fire Protection Association standards for underwater dive recoveries. Recent Public Safety Diver deaths have attributed to increased regulations governing Public Safety Dive Teams and Colchester Technical Rescue is the first team in Vermont to achieve these standards. Colchester Technical Rescue responded to over 25 calls for assistance this year.

Ray Vezina,  
Chief

## SCHOOL SUPERINTENDENT

---



*Armando Vilaseca*

It is with great pleasure that I bring you the 2003 – 2004 Colchester School Report. In my first year here in Colchester, I have been overwhelmed by the support and positive feelings I have encountered within our school community. We are very fortunate to live in a community that supports education and has such high quality and caring professionals working with our children. From the very first day that I came to visit Colchester, I was impressed by the quality of our schools. This does not mean that we do not have areas that we need to improve, but overall, my impression is that this is an outstanding school district.

Our student enrollment continues to remain steady with approximately 2403 in attendance at the conclusion of the 2004 school year. We are currently experiencing an increase of students in grades sixth through twelve while the primary grades are maintaining a more consistent pattern of enrollment. We have had an increase in our English Language Learner population which brings distinct challenges that our District is addressing to meet the unique needs of students new to our country.

The District students continue to score at or above the State average in most areas. One of the challenges for any district is to maintain the same level of achievement as students go from the primary grades into the higher grades. Nationally, as students go into higher grades, their standardized test scores drop. Another challenge for our District is to address the issue of females outperforming males on standardized assessment, especially as they go into the higher grades. This phenomenon is due to many factors, many outside of the control of schools. Nevertheless, we need to strive to keep students interested and engaged in school so that they are giving their best effort on assessments that often have no direct relevance for them.

In the future, I will be adding student performance information in our Town Report. This information will hopefully provide the community with a snapshot of how our students perform to the State standards as well as in the many local assessments we use to determine student progress. Unfortunately, not all of the wonderful things going on in our schools can be quantified through assessment. My goal is to have a District report card by the beginning of the 2005 – 2006 school year.

Many thanks go to our School Board for the tireless work that they do in providing our students with a quality education while balancing a responsibility for the ability for our community to support our schools. They are: Renn Niquette, Board Chair; Mike Whalen, Vice-chair; Mira Shea; Lauren Couillard; and Sue Carp. Currently, Colchester has the lowest school tax rate in the county and has the fourth (4<sup>th</sup>) lowest per pupil spending out of twenty (20) communities in Chittenden County. I realize that for some this may be too high, but in reality our Board of directors, administrators, faculty and staff are doing an incredible job in educating our children at a rate lower than most other communities in our area.

There certainly are areas that we need to review to improve the quality of our schools. For example, we are looking at addressing the large class sizes in the high school. We need to do this while providing the breadth of offerings that will help students make their educational experience relevant to their future plans while maintaining a strong liberal arts education. An area that needs review is how to best serve the needs of children who learn best outside the traditional classroom. Is our current alternative school model working? Another challenge we face is to ensure that students are provided with a coordinated curriculum to help prepare them for the next grade. How do we balance the educational needs of students with the social/emotional needs that compete for scarce dollars? These are a few of the areas that I feel need attention as we strive to do the best we can for our students.

In closing, I would like to thank everyone who has made my first year here in Colchester a successful and rewarding experience. I would like to thank all the folks who help make the school experience here in Colchester a positive one for all students. Yes, teachers, school board members and principals are important, but it is the parents of our children who are the main influences on our students. I would like to thank them for the guidance and support I have seen in helping their children navigate through these challenging years of their lives.

Armando Vilaseca  
Superintendent

# Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
802/223-3578 FAX

---

James H. Powers, CPA  
Fred Duplessis, CPA  
Kathy Blackburn, CPA  
Richard J. Brigham, CPA  
VT Lic. #92-000180

---

January 19, 2005

Selectboard  
School Board  
Town of Colchester  
Colchester, Vermont 05446

We have audited the financial statements of the Town of Colchester, Vermont and the Colchester School District as of and for the year ended June 30, 2004.

The financial statements and our reports thereon are available for public inspection at the Town Offices.

*Sullivan, Powers & Company*

**TOWN OF COLCHESTER, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2004**

**Sullivan, Powers & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
802/223-3578 FAX

James H. Powers, CPA  
Fred Duplessis, CPA  
Kathy Blackburn, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA

Independent Auditor's Report

Selectboard  
Town of Colchester  
Colchester, Vermont 05446

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Colchester, Vermont as of and for the year ended June 30, 2004, which collectively comprise the Town of Colchester, Vermont's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Colchester, Vermont's management. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Colchester, Vermont, as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis – For State and Local Governments", GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments: Omnibus" and GASB Statement No. 38, "Certain Financial Statement Note Disclosure", as of July 1, 2003.

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

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

Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the Town of Colchester, Vermont's basic financial statements. The Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund and combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Sullivan, Powers & Company*

November 3, 2004  
Montpelier, Vermont  
Vt Lic. #92-000180

## Town of Colchester Management's Discussion and Analysis

As management of the Town of Colchester (The Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2004. The purpose of the management discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Town's financial activity, (c) identify changes in the Town's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

This document has been prepared for the first time with the implementation of Statement No. 34 of the Governmental Accounting Standards Board (GASB 34). GASB 34 has made significant changes to both the contents and the format of the financial statements of governmental agencies. The key changes are the inclusion of the Government-wide Financial Statements on a full accrual basis including the cost of capital assets and the related depreciation. These changes present the government financial reports on the same basis applicable to the private sector. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

### **Financial Highlights**

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

- The assets of the Town of Colchester exceeded its liabilities at the close of the fiscal year by \$12,754,981 (total net assets). Of this amount \$3,096,568 (unrestricted net assets) may be used by the various funds of the Town to meet its ongoing obligations to its citizens and creditors.
- The government's total net assets increased by \$3,304,252, primarily due to increases of \$3,196,204 in the governmental type activities net assets. Business-Type Activities increased by \$108,048. The increase in net assets is primarily due to the inclusion of capital assets in the statements due to the changes required by GASB 34.

#### Fund Financial Statements (refer to Exhibit C and Footnote 4 I)

- Government funds include general, special revenue, debt service, capital project and grant funds.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$2,064,817, a decrease of \$97,908 in comparison with the prior year. Approximately 86% of this total amount, or \$1,450,218, is available for spending at the government's discretion (unreserved fund balance).
- The Town has reserved \$614,599 for inventories, prepaid expenditures and other purposes.

**Town of Colchester  
Management's Discussion and Analysis**

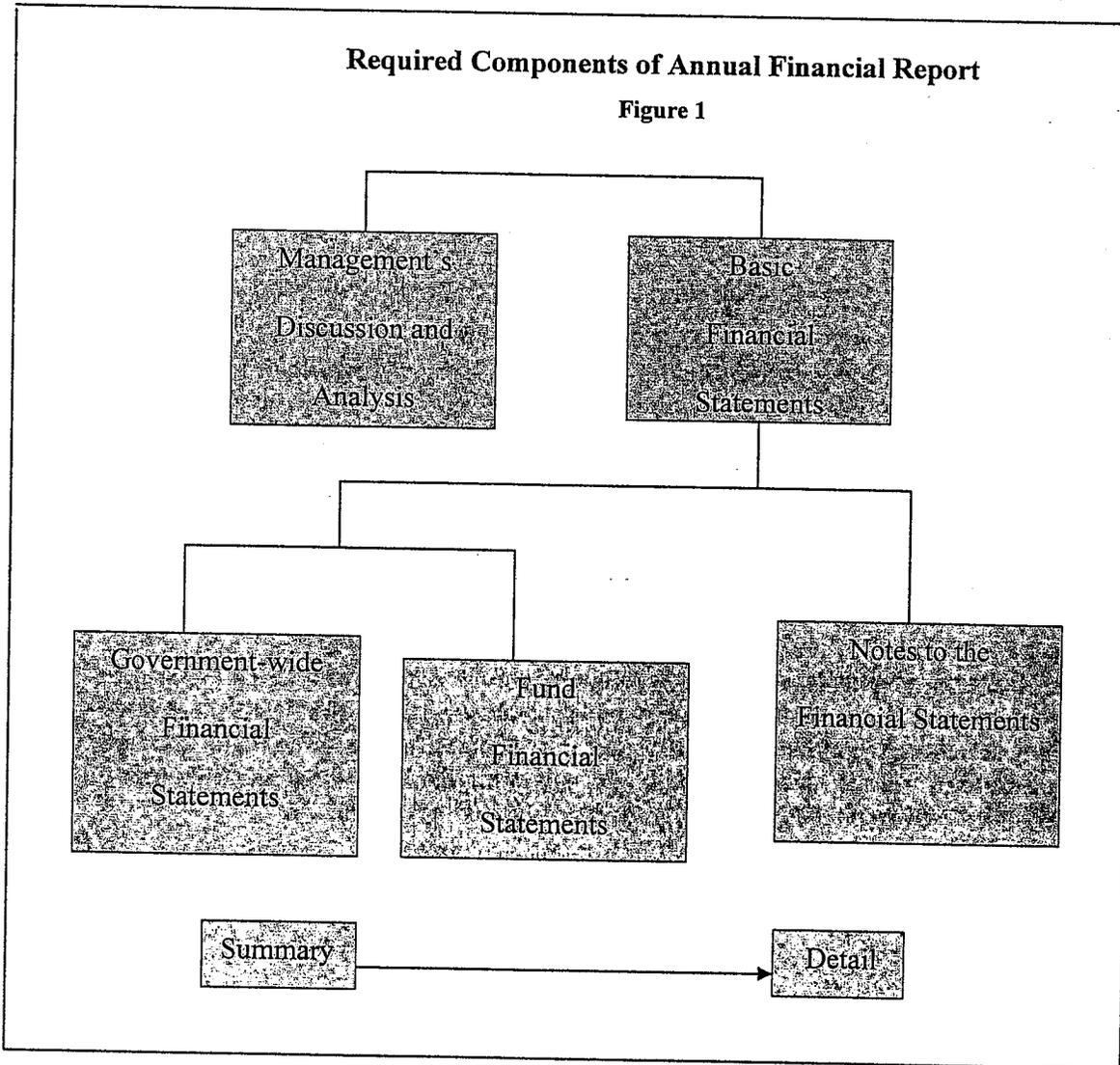
- Management has designated \$200,000 from the General Fund to reduce property taxes in Fiscal Year 2005. Designations of fund balance in the Special Revenue Funds include \$74,612 for recreation programs and \$628,141 for reappraisal, technology, restoration of records, public safety communications and bridge repairs.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Town's basic financial statements. The Town's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Colchester.

**Required Components of Annual Financial Report**

**Figure 1**



## Town of Colchester Management's Discussion and Analysis

### **Basic Financial Statements**

The first two statements (Exhibits A and B) in the basic financial statements are the Government-wide Financial Statements. These include the Statement of Net Assets and the Statement of Activities.

The next statements (Exhibits C through J) are Fund Financial Statements. These statements focus on the activities of the individual parts of the Town government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statement.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Town's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the Town of Colchester's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net assets and how they have changed.

- *The Statement of Net Assets* presents information on all the Town of Colchester's assets and liabilities, with the difference between the two reported as net assets. Measuring net assets is one way to gauge the Town's financial condition. Over time, increase or decrease in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. This statement, unlike previous financial statements prior to implementing GASB 34, combines and consolidates the governmental funds' current financial resources with capital assets and long-term obligations.
- *The Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## Town of Colchester Management's Discussion and Analysis

The government-wide statements are divided into two categories: 1) governmental activities; and 2) business-type activities. The governmental activities include most of the Town's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the Town charges customers to provide. These activities are intended to recover all or a significant portion of their costs through user fees. The business-type of activity in the Town of Colchester is the wastewater service.

### **Fund Financial Statements**

The fund financial statements provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Colchester, like all other governmental entities in Vermont, uses fund accounting to ensure and demonstrate compliance (or non-compliance) with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

The fund financial statements provide detail information about each of the Town's most significant funds, called *major funds*. The concept of major funds, and the determination of which are major funds, was established by GASB 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all nonmajor funds summarized and presented in a single column. The Town of Colchester has four major funds:

- General Fund;
- Reserve Fund and
- Grant Fund.
- Wastewater Fund.

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's programs.

## Town of Colchester Management's Discussion and Analysis

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

The Town of Colchester adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Select Board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The statement shows three columns: ; 1) the final budget as amended by the board; 2) the actual resources, charges to appropriations, and ending balances in the General Fund; and 3) the difference or variance between the final budget and the actual resources and charges.

**Proprietary Funds** – Colchester has one kind of proprietary fund called an enterprise fund. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Colchester uses an enterprise fund to account for its sewer activity. This fund is the same as those functions shown in the business-type activities in the Statement of Net Assets and the Statement of Activities.

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

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

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

**Other Information** – An additional budgetary schedule for the General Fund is presented immediately following the notes.

**Town of Colchester  
Management's Discussion and Analysis**

**Government-Wide Financial Analysis**

The government-wide financial statements for the fiscal year ended June 30, 2004 are the beginning of a new era in financial reporting for the Town of Colchester and many other units of government across the United States. Prior to this year, the Town maintained their governmental and proprietary fund groups as two separate and very distinct types of accounting without any type of consolidated statement that accurately reflected the operations and net assets of the government as a whole. There was a total column that appeared on the financial statements, but it was a memorandum total only. No attempt was made to adjust the statements in such a way that the total column would represent the overall financial condition of the Town. These statements were basically the equivalent of the fund financial statements that appear in this report with fiduciary funds and the account group for the long-term debt, added in.

The changes in the financial statement reporting model are mandated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 dictated the changes you see in the Town's financial reports as well as those of many other units of government. While other larger units of government were required to implement these changes for the fiscal year ended June 30, 2002 or 2003, The Town of Colchester was required to implement Statement 34 as of June 30, 2004.

**Major Features of the Town of Colchester's Government-wide & Fund Financial Statements**  
Figure 2

|                                      | Government-wide Statements   | Fund Statements Government Funds   | Fund Statements Proprietary Funds  |
|--------------------------------------|--|--|--|
| Scope                                | Entire Town government (except fiduciary funds)                                  | The activities of the Town that are not proprietary or fiduciary, such as finance, planning & zoning, police, parks  | Activities the Town operates similar to private businesses, the sewer system                           |
| Required Financial Statements        | -Statement of Net Assets<br>-Statement of Activities                             | -Balance Sheet<br>-Statement of Revenues, Expenditures & Changes in Fund Balances  | -Balance Sheet<br>-Statement of Revenues, Expenses & Changes in Net Assets<br>-Statement of Cash Flows |
| Accounting Basis & Measurement Focus | Accrual accounting & economic resources focus                                    | Modified accrual accounting & current financial resources focus  | Accrual accounting & economic resources focus  |
| Type of Asset/Liability Information  | All assets & liabilities, both financial & capital, and short-term & long-term   | Only assets expected to be used up & liabilities that come due during the year or soon thereafter, no capital assets included  | All assets & liabilities, both financial & capital, & short-term & long-term                           |
| Type of Inflow/Outflow Information   | All revenues & expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received & payment is due during the year or soon thereafter | All revenues & expenses during the year, regardless of when cash is received or paid                   |

**Town of Colchester  
Management's Discussion and Analysis**

Because of the new reporting model, comparative data for all facets of this report are not available. When comparative numbers are accessible, they have been included, such as with net assets. Future years' reports will have more comparative data that will allow more opportunities for comparative analysis.

The following tables, graphs and analysis discuss the financial position and changes to the financial position for the Town as a whole as of and for the year ended June 30, 2004.

| <b>The Town of Colchester's Net Assets</b>      |                                    |                                     |                      |
|---|------------------------------------|-------------------------------------|----------------------|
| <b>Figure 3</b>                                 |                                    |                                     |                      |
|   | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>         |
|   | <b>2004</b>                        | <b>2004</b>                         | <b>2004</b>          |
| Current and other assets                        | \$ 3,772,368                       | \$ 4,061,034                        | \$ 7,833,402         |
| Capital assets                                  | 7,792,331                          | 4,493,552                           | 12,285,883           |
| Total assets                                    | <u>11,564,699</u>                  | <u>8,554,586</u>                    | <u>20,119,285</u>    |
| Long-term liabilities outstanding               | 2,421,849                          | 3,920,720                           | 6,342,569            |
| Other liabilities                               | 981,339                            | 40,396                              | 1,021,735            |
| Total liabilities                               | <u>3,403,188</u>                   | <u>3,961,116</u>                    | <u>7,364,304</u>     |
| <b>Net assets:</b>                              |                                    |                                     |                      |
| Invested in capital assets, net of related debt | 5,743,620                          | 3,307,832                           | 9,051,452            |
| Restricted                                      | 600,361                            | 6,600                               | 606,961              |
| Unrestricted                                    | 1,817,530                          | 1,279,038                           | 3,096,568            |
| Total net assets                                | <u>\$ 8,161,511</u>                | <u>\$ 4,593,470</u>                 | <u>\$ 12,754,981</u> |

As noted earlier, net assets may serve over time as one useful indicator of a government's financial condition. The assets of the Town of Colchester exceeded liabilities by \$12,754,981 as of June 30, 2004. The Town's net assets increased by \$3,304,252 for the fiscal year ended June 30, 2004. However, the largest portion (71%) reflects the Town's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

**Town of Colchester  
Management's Discussion and Analysis**

At the end of Fiscal year 2004, the Town is able to report positive balances in the governmental and business-type net assets. The governmental activities area reports a positive balance of \$5,743,620 in investments in capital assets, net of related debt.

**Changes in Net Assets**

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

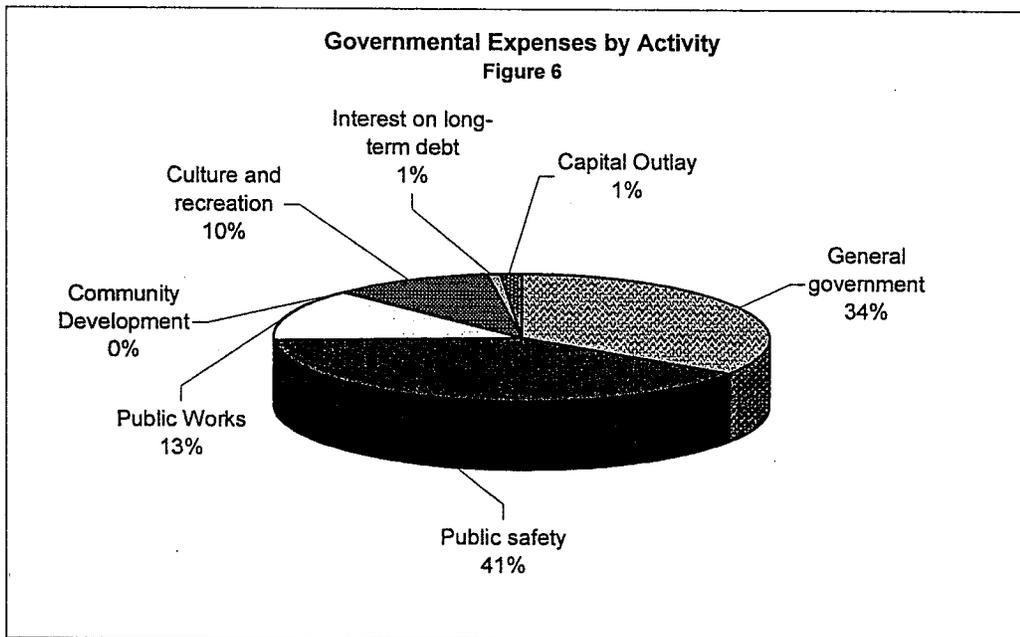
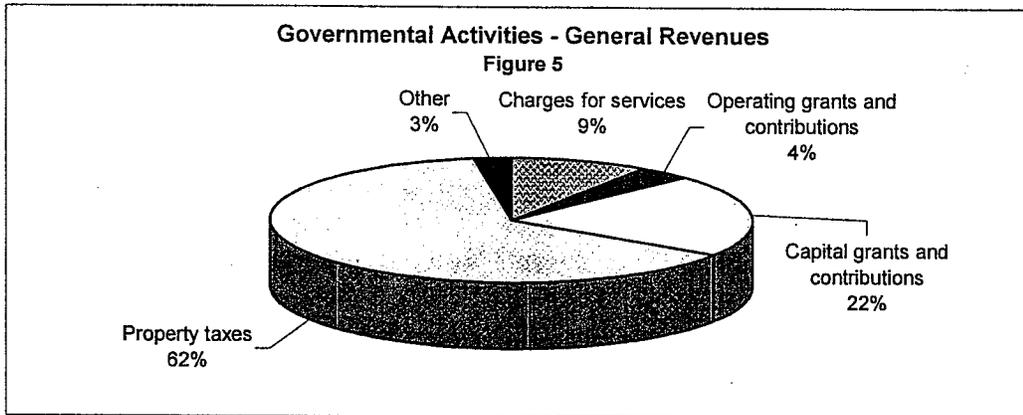
**Town of Colchester Changes in Net Assets  
Figure 4**

|                                    | Governmental<br>A ctivities<br>2004 | Business-type<br>A ctivities<br>2004 | Total<br>2004     |
|------------------------------------|-------------------------------------|--------------------------------------|-------------------|
| <b>Revenues:</b>                   |                                     |                                      |                   |
| <b>Program revenues:</b>           |                                     |                                      |                   |
| Charges for services               | \$ 1,075,306                        | \$ 634,825                           | \$ 1,710,131      |
| Operating grants and contributions | 431,461                             | 210,027                              | 641,488           |
| Capital grants and contributions   | 2,556,402                           | -                                    | 2,556,402         |
| <b>General revenues:</b>           |                                     |                                      |                   |
| Property taxes                     | 7,514,800                           | -                                    | 7,514,800         |
| Other                              | 305,196                             | 4,447                                | 309,643           |
| <b>Total revenues</b>              | <b>11,883,165</b>                   | <b>849,299</b>                       | <b>12,732,464</b> |
| <b>Expenses:</b>                   |                                     |                                      |                   |
| General government                 | 2,968,465                           | -                                    | 2,968,465         |
| Public safety                      | 3,465,636                           | -                                    | 3,465,636         |
| Public Works                       | 1,153,276                           | -                                    | 1,153,276         |
| Community development              | 7,032                               | -                                    | 7,032             |
| Culture and recreation             | 908,078                             | -                                    | 908,078           |
| Interest on long-term debt         | 67,400                              | -                                    | 67,400            |
| Capital Outlay                     | 117,074                             | -                                    | 117,074           |
| Sewer                              | -                                   | 741,251                              | 741,251           |
| <b>Total expenses</b>              | <b>8,686,961</b>                    | <b>741,251</b>                       | <b>9,428,212</b>  |
| Increase in net assets             | 3,196,204                           | 108,048                              | 3,304,252         |
| Net assets, July 1                 | 4,965,307                           | 4,485,422                            | 9,450,729         |
| Net assets, June 30                | \$ 8,161,511                        | \$ 4,593,470                         | \$ 12,754,981     |

**Town of Colchester  
Management's Discussion and Analysis**

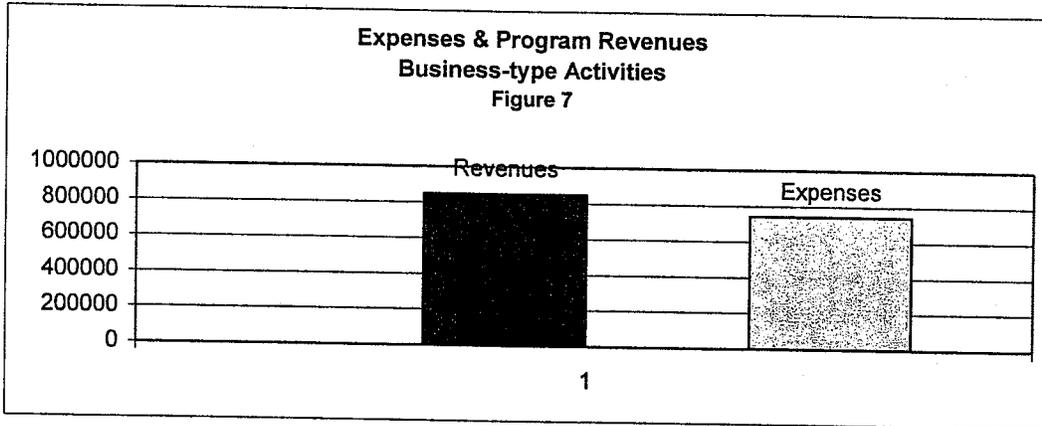
**Governmental activities**

Governmental activities increased the Town's net assets by \$3,196,204, thereby accounting for 97% of the total growth in the net assets during the current fiscal year. The major factor contributing to this increase was the addition of capital assets, net of long-term liabilities during the fiscal year. Prior-year information is not available in 2004, the year the new financial reporting model is being implemented. Please refer to Exhibits D and E for a list of other changes in net assets of governmental activities.



**Town of Colchester  
Management's Discussion and Analysis**

**Business-type activities:** Business-type activities increased the Town's net assets by \$108,048, accounting for 3% of the total growth in the government's net assets. Charges for services were \$634,825. This represents 75% of total Business-type revenues. Included in operating expenses is depreciation expense in the amount of \$149,972.



**Financial Analysis of the Town's Funds**

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

**Governmental Funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. Unreserved fund balance provides a reserve for emergencies, enables the Select Board to stabilize tax rates, and provides working capital from which to pay Town bills between tax collection due dates.

The General Fund is the chief operating fund of the Town of Colchester. A key financial statistic to evaluating the financial strength of the Town is the level of the general fund balance as a percent of total revenues or expenditures. Typically, the general fund balance should be 5 to 10 percent of annual revenues or expenditures. At the end of the current fiscal year, unreserved or undesignated fund balance of the General Fund was \$727,783, while total fund balance reached \$942,021. The Town has reserved \$14,238 for inventories and has designated \$200,000 to reduce property taxes in Fiscal Year 2005.

As a measure of the general fund's liquidity, it may be useful to compare both unreserved & undesignated fund balance and total fund balance to total fund expenditures.

- Unreserved or designated fund balance represents 10 % of total General Fund expenditures.
- Total fund balance represents 12.5% of total General Fund expenditures

## Town of Colchester Management's Discussion and Analysis

**Proprietary Funds.** The Town's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Net assets of the Sewer District at the end of the fiscal year amounted to \$4,593,470. The total growth in net assets was \$108,048. Other factors concerning the finances of this fund have already been addressed in the discussion of the Town's business-type activities.

**General Fund Budgetary Highlights:** During the fiscal year, the Select Board authorized a revision to the budget. The revision was for the purpose of allocating to individual departments expenses previously combined. This change is a step toward evaluating each department on the basis of its total costs.

The fund balance of the Town's General Fund increased by \$36,846 during this reporting period. Some of the key factors contributing to this increase include:

### Revenues

- Revenues were less than budgeted by \$86,000 primarily due to interest income coming in over \$38,000 less than budgeted and a scheduled transfer from the Technology Fund that was not made. This transfer did not occur because the Town was able to finance its technology needs for this fiscal year out of the General Fund. We were able to save money for future technology needs.
- Building and Zoning Permits were over \$49,000 more than expected and Recording Fees were over \$42,000 more than budgeted.
- Payment in Lieu of Taxes was almost \$35,000 less than anticipated.

### Expenditures

- 73% of Select Board Contingency was not spent;
- PACIF Insurance was over \$24,000 less than budgeted;
- Police and Library salaries were \$37,000 less than budgeted due to staff vacancies;
- \$15,000 was not needed to pay interest on unscheduled borrowing.

### **Capital Asset and Debt Administration**

**Capital assets.** The Town of Colchester's investment in capital assets for its governmental and business-type activities as of June 30, 2004, totals \$9,051,452 (net of accumulated depreciation and related debt). These assets include buildings, roads and bridges, land, machinery and equipment, park facilities, and vehicles. This year, as part of the changes required by GASB 34, the Town conducted an inventory of the Town's general fixed assets for inclusion in the financial statements. The Town's revenue at June 30, 2000 was under \$10,000,000 and was, therefore, not required to retroactively report infrastructure assets. The Town has elected to report only infrastructure assets put into operation beginning July 1, 2003, but may choose at a later date to inventory all existing infrastructure assets as of June 30, 2003 and include them in the Town financial statements.

**Town of Colchester  
Management's Discussion and Analysis**

Major capital asset transactions during the year include the following additions (there were no significant demolitions or disposals):

- Construction of Williams Road sidewalk for \$195,000.
- Construction of bike bridge over Winooski River in cooperation with the City of Burlington and the State of Vermont. Constructed bike path connecting bike bridge to Town streets. The Town's valuation of these assets is approximately \$2,180,000.
- Purchase of a new highway grader for \$175,000.
- Purchase of a new ambulance for about \$116,000.
- Additions to recreational facilities including:
  - Play structure at Airport Park \$44,900
  - Infield groomer \$8,100
  - Skateboard Park at Bayside Park \$30,900
  - Renovation of baseball fields \$17,400

A table that shows the values of the Town's capital assets net of depreciation is shown below. Additional information can be found in Note 4E of this report.

| <b>Town of Colchester's Capital Assets</b> |                            |           |                             |                      |
|--|----------------------------|-----------|-----------------------------|----------------------|
| <b>Figure 8</b>                            |                            |           |                             |                      |
| <b>(net of depreciation)</b>               |                            |           |                             |                      |
|  | Governmental<br>Activities |           | Business-type<br>Activities |                      |
|  | 2004                       |           | 2004                        | Total<br>2004        |
| Land                                       | \$ 690,632                 | \$        | 132,568                     | \$ 823,200           |
| Land Improvements                          | \$ 305,544                 | \$        | -                           |                      |
| Buildings & Improvements                   | 1,560,559                  |           | -                           | \$ 1,560,559         |
| Plant & Equipment                          |                            |           | 4,360,984                   | \$ 4,360,984         |
| Equipment, Furniture, Library Collection   | 939,263                    |           | -                           | \$ 939,263           |
| Infrastructure                             | 2,477,296                  |           | -                           | \$ 2,477,296         |
| Vehicles and motorized equipment           | 1,304,504                  |           | -                           | \$ 1,304,504         |
| Construction in progress                   | 514,533                    |           | -                           | \$ 514,533           |
| <b>Total</b>                               | <b>\$ 7,792,331</b>        | <b>\$</b> | <b>4,493,552</b>            | <b>\$ 11,980,339</b> |

**Town of Colchester  
Management's Discussion and Analysis**

**Debt Administration.** As of June 30, 2004, the Town of Colchester had total bonds, notes and capital leases payable of \$5,969,431. Of this, \$2,048,711 applies to governmental activities and \$3,920,720 applies to business-type activities.

**Town of Colchester's Outstanding Debt  
General Obligation and Other Debt**

**Figure 9**

|  | Governmental<br>Activities | Business-type<br>Activities | Total               |
|--|----------------------------|-----------------------------|---------------------|
|  | 2004                       | 2004                        | 2004                |
| General obligation bonds                                   | \$ 1,989,829               | \$ 1,185,720                | \$ 3,175,549        |
| Capital Lease  | 58,882                     | -                           | 58,882              |
| Special Assessment Debt<br>with Governmental<br>Commitment | -                          | 2,735,000                   | 2,735,000           |
| <b>Total</b>   | <b>\$ 2,048,711</b>        | <b>\$ 3,920,720</b>         | <b>\$ 5,969,431</b> |

The Town's total debt increased by \$89,650 during the past fiscal year, primarily due to a capital lease for the purchase of financial software. Pay down of debt resulted in reductions of \$492,042 this year.

Additional information regarding the Town's long-term debt can be found in note 4H of this report.

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

The following key economic indicators reflect the growth and prosperity of the Town.

- The Municipal Grand List value for the Town increased to \$12,899,811. This amounted to an increase of \$217,530 or 1.7% over the prior fiscal year.
- The rate of increase in the cost of employer costs and employee benefits, particularly health insurance and worker's compensation costs, increased faster than the rate of inflation during the fiscal year.

**Town of Colchester  
Management's Discussion and Analysis**

These factors were considered in preparing the Town's budget for fiscal year 2005. The Town of Colchester approved a General Fund budget for 2005 in the amount of \$8,271,393. This represents an increase of 7.6% over the previous year. The municipal tax rate increased to \$0.6217 or 3.8%. The Select Board approved a decrease in the General Fund fund balance of \$200,000 in fiscal year 2005 to reduce property taxes.

In July, 2004, the Town purchased 13 acres of land near Bayside Park and borrowed \$1,100,000 from the Vermont Municipal Bond Bank to finance the purchase.

**Requests for Information**

This report is designed to provide an overview of the Town of Colchester's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Financial Officer, Town of Colchester, PO Box 55, Colchester, VT 05446.

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF NET ASSETS  
JUNE 30, 2004

| <u>ASSETS</u>  | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activites</u> | <u>Total</u>             |
|--|------------------------------------|------------------------------------|--------------------------|
| Cash and Cash Equivalents                                  | \$ 2,732,171                       | \$ 565,977                         | \$ 3,298,148             |
| Investments  | 82,049                             | 574,671                            | 656,720                  |
| Receivables (Net of Allowance for<br>Uncollectibles):      |                                    |                                    |                          |
| Taxes Receivable   | 227,176                            | 0                                  | 227,176                  |
| Accounts Receivable  | 74,915                             | 222,817                            | 297,732                  |
| Special Assessment Receivable                              | 0                                  | 2,735,000                          | 2,735,000                |
| Notes and Loans Receivable                                 | 372,889                            | 0                                  | 372,889                  |
| Inventories  | 14,238                             | 0                                  | 14,238                   |
| Other Current Assets                                       | 1,650                              | 0                                  | 1,650                    |
| Due from Other Governments                                 | 229,849                            | 0                                  | 229,849                  |
| Internal Balances  | 37,431                             | (37,431)                           | 0                        |
| Capital Assets   |                                    |                                    |                          |
| Land   | 690,632                            | 132,568                            | 823,200                  |
| Construction in Progress                                   | 514,533                            | 0                                  | 514,533                  |
| Other Capital Assets, (Net of<br>Accumulated Depreciation) | 6,587,166                          | 4,360,984                          | 10,948,150               |
| <br>Total Assets   | <br><u>11,564,699</u>              | <br><u>8,554,586</u>               | <br><u>20,119,285</u>    |
| <br><u>LIABILITIES</u>                                     |                                    |                                    |                          |
| Accounts Payable   | 691,686                            | 24,225                             | 715,911                  |
| Other Accrued Expensen                                     | 33,886                             | 0                                  | 33,886                   |
| Accrued Payroll and Benefits Payable                       | 111,406                            | 39                                 | 111,445                  |
| Accrued Interest Payable                                   | 5,056                              | 16,132                             | 21,188                   |
| Due to Others  | 85,839                             | 0                                  | 85,839                   |
| Deferred Revenue   | 53,466                             | 0                                  | 53,466                   |
| Noncurrent Liabilities:                                    |                                    |                                    |                          |
| Due within One Year  | 239,427                            | 174,048                            | 413,475                  |
| Due in More than One Year                                  | 2,182,422                          | 3,746,672                          | 5,929,094                |
| <br>Total Liabilities                                      | <br><u>3,403,188</u>               | <br><u>3,961,116</u>               | <br><u>7,364,304</u>     |
| <br><u>NET ASSETS</u>                                      |                                    |                                    |                          |
| Invested in Capital Assets, Net of Related Debt            | 5,743,620                          | 3,307,832                          | 9,051,452                |
| Reserved   | 600,361                            | 6,600                              | 606,961                  |
| Unreserved   | 1,817,530                          | 1,279,038                          | 3,096,568                |
| <br>Total Net Assets                                       | <br><u>\$ 8,161,511</u>            | <br><u>\$ 4,593,470</u>            | <br><u>\$ 12,754,981</u> |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004

|   | Program Revenues |                         |  | Net (Expense) Revenue and<br>Changes in Net Assets |                            |                             |                      |
|---|------------------|-------------------------|--|--|----------------------------|-----------------------------|----------------------|
|   | Expenses         | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions             | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>Functions/Programs</b>                   |                  |                         |  |  |                            |                             |                      |
| <b>Primary Government:</b>                  |                  |                         |  |  |                            |                             |                      |
| <b>Governmental Activities:</b>             |                  |                         |  |  |                            |                             |                      |
| General Government                          | \$ 2,968,465     | \$ 563,102              | \$ 124,965                               | \$ 0   | \$ (2,280,398)             | \$ 0                        | \$ (2,280,398)       |
| Public Safety                               | 3,465,636        | 239,385                 | 52,916                                   | 0  | (3,173,335)                | 0                           | (3,173,335)          |
| Public Works                                | 1,153,276        | 9,159                   | 172,441                                  | 0  | (971,676)                  | 0                           | (971,676)            |
| Community Development                       | 7,032            | 0                       | 0  | 0  | (7,032)                    | 0                           | (7,032)              |
| Culture and Recreation                      | 908,078          | 245,150                 | 81,139                                   | 0  | (581,789)                  | 0                           | (581,789)            |
| Interest on Long-Term Debt                  | 67,400           | 0                       | 0  | 0  | (67,400)                   | 0                           | (67,400)             |
| Capital Outlay                              | 117,074          | 18,510                  | 0  | 2,556,402  | 2,457,838                  | 0                           | 2,457,838            |
| <b>Total Governmental Activities</b>        | <b>8,686,961</b> | <b>1,075,306</b>        | <b>431,461</b>                           | <b>2,556,402</b>                                   | <b>(4,623,792)</b>         | <b>0</b>                    | <b>(4,623,792)</b>   |
| <b>Business-Type Activities:</b>            |                  |                         |  |  |                            |                             |                      |
| Wastewater                                  | 741,251          | 634,825                 | 210,027                                  | 0  | 0                          | 103,601                     | 103,601              |
| <b>Total Business-Type Activities</b>       | <b>741,251</b>   | <b>634,825</b>          | <b>210,027</b>                           | <b>0</b>   | <b>0</b>                   | <b>103,601</b>              | <b>103,601</b>       |
| <b>Total Primary Government</b>             | <b>9,428,212</b> | <b>1,710,131</b>        | <b>641,488</b>                           | <b>2,556,402</b>                                   | <b>(4,623,792)</b>         | <b>103,601</b>              | <b>(4,520,191)</b>   |
| <b>General Revenues:</b>                    |                  |                         |  |  |                            |                             |                      |
| Property Taxes                              |                  |                         |  |  | 7,514,800                  | 0                           | 7,514,800            |
| Interest and Penalties on Delinquent Taxes  |                  |                         |  |  | 121,667                    | 0                           | 121,667              |
| Unrestricted Investment Earnings            |                  |                         |  |  | 62,403                     | 4,447                       | 66,850               |
| Other Revenues                              |                  |                         |  |  | 121,126                    | 0                           | 121,126              |
| <b>Total General Revenues and Transfers</b> |                  |                         |  |  | <b>7,819,996</b>           | <b>4,447</b>                | <b>7,824,443</b>     |
| <b>Change in Net Assets</b>                 |                  |                         |  |  | <b>3,196,204</b>           | <b>108,048</b>              | <b>3,304,252</b>     |
| <b>Net Assets - July 1, 2003</b>            |                  |                         |  |  | <b>4,965,307</b>           | <b>4,485,422</b>            | <b>9,450,729</b>     |
| <b>Net Assets, June 30, 2004</b>            |                  |                         |  |  | <b>\$ 8,161,511</b>        | <b>\$ 4,593,470</b>         | <b>\$ 12,754,981</b> |

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

TOWN OF COLCHESTER, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2004

|   | General<br>Fund     | Reserve<br>Fund   | Grant<br>Fund     | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|-------------------|-------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>   |                     |                   |                   |                                |                                |
| Cash  | \$ 1,376,910        | \$ 704,977        | \$ 39,747         | \$ 610,537                     | \$ 2,732,171                   |
| Investments   | 0                   | 0                 | 0                 | 82,049                         | 82,049                         |
| Receivables (Net of Allowance for<br>Uncollectibles)  |                     |                   |                   |                                |                                |
| Taxes Receivable  | 227,176             | 0                 | 0                 | 0                              | 227,176                        |
| Accounts Receivable   | 52,267              | 0                 | 0                 | 22,648                         | 74,915                         |
| Notes Receivable  | 0                   | 0                 | 0                 | 372,889                        | 372,889                        |
| Due from Other Governments  | 3,606               | 0                 | 210,305           | 15,938                         | 229,849                        |
| Due from Other Funds  | 233,560             | 60,545            | 0                 | 173,538                        | 467,643                        |
| Inventories   | 14,238              | 0                 | 0                 | 0                              | 14,238                         |
| Other Current Assets  | 1,000               | 0                 | 0                 | 650                            | 1,650                          |
| <b>Total Assets</b>   | <b>\$ 1,908,757</b> | <b>\$ 765,522</b> | <b>\$ 250,052</b> | <b>\$ 1,278,249</b>            | <b>\$ 4,202,580</b>            |
| <b>LIABILITIES</b>  |                     |                   |                   |                                |                                |
| Liabilities:  |                     |                   |                   |                                |                                |
| Accounts Payable  | \$ 340,297          | \$ 137,381        | \$ 56,272         | \$ 157,736                     | \$ 691,686                     |
| Accrued Payroll and Benefits Payable  | 108,516             | 0                 | 0                 | 2,890                          | 111,406                        |
| Due to Other Funds  | 230,583             | 0                 | 149,672           | 49,957                         | 430,212                        |
| Deferred Revenue  | 168,900             | 0                 | 211,300           | 404,534                        | 784,734                        |
| Other Liabilities   | 32,601              | 0                 | 0                 | 1,285                          | 33,886                         |
| Due to Others   | 85,839              | 0                 | 0                 | 0                              | 85,839                         |
| <b>Total Liabilities</b>  | <b>966,736</b>      | <b>137,381</b>    | <b>417,244</b>    | <b>616,402</b>                 | <b>2,137,763</b>               |
| Fund Balances/(Deficit):  |                     |                   |                   |                                |                                |
| Reserved for  |                     |                   |                   |                                |                                |
| Inventories and Prepaid<br>Expenditures   | 14,238              | 0                 | 0                 | 0                              | 14,238                         |
| Other Purposes  | 0                   | 0                 | 0                 | 600,361                        | 600,361                        |
| Unreserved, Reported In   |                     |                   |                   |                                |                                |
| General Fund  | 927,783             | 0                 | 0                 | 0                              | 927,783                        |
| Special Revenue Funds   | 0                   | 0                 | (167,192)         | 74,612                         | (92,580)                       |
| Debt Service Fund   | 0                   | 0                 | 0                 | 61,144                         | 61,144                         |
| Capital Project Funds   | 0                   | 628,141           | 0                 | (74,270)                       | 553,871                        |
| <b>Total Fund Balances/(Deficit)</b>  | <b>942,021</b>      | <b>628,141</b>    | <b>(167,192)</b>  | <b>661,847</b>                 | <b>2,064,817</b>               |
| <b>Total Liabilities and Fund Balances</b>  | <b>\$ 1,908,757</b> | <b>\$ 765,522</b> | <b>\$ 250,052</b> | <b>\$ 1,278,249</b>            |                                |
| <br>Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:  |                     |                   |                   |                                |                                |
| Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.                               |                     |                   |                   |                                | 7,792,331                      |
| Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds.                                       |                     |                   |                   |                                | 731,268                        |
| Long-Term and Accrued Liabilities, Including Bonds Payable, are not Due or Payable in the Current Period and, Therefore, are Not Reported in the Funds. |                     |                   |                   |                                | (2,426,905)                    |
| Net Assets of Governmental Activities   |                     |                   |                   |                                | <b>\$ 8,161,511</b>            |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2004

|  | General<br>Fund   | Reserve<br>Fund   | Grant<br>Fund       | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------------|-------------------|---------------------|--------------------------------|--------------------------------|
| <b>REVENUES:</b>                                     |                   |                   |                     |                                |                                |
| Taxes  | \$ 6,090,046      | \$ 122,000        | \$ 0                | \$ 1,326,939                   | \$ 7,538,985                   |
| Penalties and Interest                               | 123,173           | 0                 | 0                   | 0                              | 123,173                        |
| Intergovernmental Revenues                           | 258,986           | 39,174            | 225,725             | 109,362                        | 633,247                        |
| Charges for Services                                 | 559,472           | 29,931            | 0                   | 260,277                        | 849,680                        |
| Investment Income                                    | 36,122            | 5,482             | 576                 | 12,223                         | 54,403                         |
| Fines and Forfeits                                   | 60,461            | 0                 | 0                   | 0                              | 60,461                         |
| Licenses and Permits                                 | 259,788           | 0                 | 0                   | 0                              | 259,788                        |
| Other Revenue  | 86,016            | 0                 | 5,500               | 29,610                         | 121,126                        |
| <b>Total Revenues</b>                                | <b>7,474,064</b>  | <b>196,587</b>    | <b>231,801</b>      | <b>1,738,411</b>               | <b>9,640,863</b>               |
| <b>EXPENDITURES</b>                                  |                   |                   |                     |                                |                                |
| General Government                                   | 3,002,198         | 5,759             | 16,708              | 0                              | 3,024,665                      |
| Public Safety  | 2,995,904         | 0                 | 306,988             | 54,780                         | 3,357,672                      |
| Public Works   | 989,905           | 0                 | 0                   | 0                              | 989,905                        |
| Community Development                                | 0                 | 0                 | 0                   | 7,032                          | 7,032                          |
| Culture & Recreation                                 | 519,522           | 0                 | 81,139              | 156,104                        | 756,765                        |
| Debt Service   | 0                 | 0                 | 0                   | 365,503                        | 365,503                        |
| Capital Outlay                                       | 0                 | 147,855           | 0                   | 1,186,448                      | 1,334,303                      |
| <b>Total Expenditures</b>                            | <b>7,507,529</b>  | <b>153,614</b>    | <b>404,835</b>      | <b>1,769,867</b>               | <b>9,835,845</b>               |
| Excess/(Deficiency) of Revenues<br>Over Expenditures | (33,465)          | 42,973            | (173,034)           | (31,456)                       | (194,982)                      |
| <b>Other Financing Sources/(Uses):</b>               |                   |                   |                     |                                |                                |
| Transfers In   | 0                 | 0                 | 0                   | 19,339                         | 19,339                         |
| Transfers Out  | (19,339)          | 0                 | 0                   | 0                              | (19,339)                       |
| Proceeds of Capital Lease                            | 89,650            | 0                 | 0                   | 0                              | 89,650                         |
| Proceeds of Long-Term Debt                           | 0                 | 0                 | 0                   | 7,424                          | 7,424                          |
| <b>Total Other Financing<br/>Sources/(Uses)</b>      | <b>70,311</b>     | <b>0</b>          | <b>0</b>            | <b>26,763</b>                  | <b>97,074</b>                  |
| <b>Net Change in Fund Balances</b>                   | <b>36,846</b>     | <b>42,973</b>     | <b>(173,034)</b>    | <b>(4,693)</b>                 | <b>(97,908)</b>                |
| <b>Fund Balances, July 1, 2003</b>                   | <b>905,175</b>    | <b>585,168</b>    | <b>5,842</b>        | <b>666,540</b>                 | <b>2,162,725</b>               |
| <b>Fund Balances/(Deficit) -<br/>June 30, 2004</b>   | <b>\$ 942,021</b> | <b>\$ 628,141</b> | <b>\$ (167,192)</b> | <b>\$ 661,847</b>              | <b>\$ 2,064,817</b>            |

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

TOWN OF COLCHESTER, 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, 2004

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)   | \$ | (97,908)                |
|  |    |                         |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.   |    | 761,573                 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.   |    | 2,321,349               |
| The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. |    | 230,920                 |
| 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>(19,730)</u>         |
| Change in net assets of governmental activities (Exhibit B)  | \$ | <u><u>3,196,204</u></u> |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments  | Final<br>Budget  | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|-------------|------------------|------------------|--|
| Revenue:   |                    |             |                  |                  |  |
| Real Estate Taxes                                | \$ 6,239,966       | \$ 0        | \$ 6,239,966     | \$ 6,213,219     | \$ (26,747)                            |
| Licenses and Permits                             | 205,288            | 0           | 205,288          | 259,788          | 54,500                                 |
| Charges for Services                             | 537,384            | 0           | 537,384          | 519,271          | (18,113)                               |
| State Aid Highway                                | 160,000            | 0           | 160,000          | 172,441          | 12,441                                 |
| Payments in Lieu of Taxes                        | 97,500             | 0           | 97,500           | 62,554           | (34,946)                               |
| School Payment                                   | 37,700             | 0           | 37,700           | 28,481           | (9,219)                                |
| Interest   | 75,000             | 0           | 75,000           | 36,122           | (38,878)                               |
| Insurance Distributions                          | 10,000             | 0           | 10,000           | 1,754            | (8,246)                                |
| Miscellaneous                                    | 87,437             | 0           | 87,437           | 142,168          | 54,731                                 |
| Grant Income                                     | 17,462             | 0           | 17,462           | 17,462           | 0                                      |
| Act 60 Reimbursement                             | 6,500              | 0           | 6,500            | 6,529            | 29                                     |
| Sewer Fund Contribution                          | 67,067             | 0           | 67,067           | 70,427           | 3,360                                  |
| Reserve Fund Contribution                        | 75,000             | 0           | 75,000           | 0                | (75,000)                               |
| <b>Total Revenue</b>                             | <b>7,616,304</b>   | <b>0</b>    | <b>7,616,304</b> | <b>7,530,216</b> | <b>(86,088)</b>                        |
| Expenditures:                                    |                    |             |                  |                  |  |
| Administration                                   | 1,449,714          | 233,280     | 1,682,994        | 1,589,163        | 93,831                                 |
| Buildings, Grounds and Maintenance               | 277,469            | 37,145      | 314,614          | 332,818          | (18,204)                               |
| Purchase and Maintain Equipment                  | 92,845             | (12,945)    | 79,900           | 78,603           | 1,297                                  |
| Public Safety                                    | 2,522,134          | 466,851     | 2,988,985        | 2,995,904        | (6,919)                                |
| Public Works, Highway and Garage                 | 1,093,894          | 218,130     | 1,312,024        | 1,290,417        | 21,607                                 |
| Health   | 42,556             | 0           | 42,556           | 38,957           | 3,599                                  |
| Cemetery   | 9,400              | 0           | 9,400            | 8,137            | 1,263                                  |
| Recreation                                       | 134,533            | 42,485      | 177,018          | 176,768          | 250                                    |
| Library  | 274,002            | 69,360      | 343,362          | 310,922          | 32,440                                 |
| Debt Service                                     | 15,000             | 0           | 15,000           | 0                | 15,000                                 |
| Intergovernmental                                | 278,171            | 0           | 278,171          | 272,731          | 5,440                                  |
| Employee Benefits                                | 1,399,946          | (1,044,306) | 355,640          | 327,003          | 28,637                                 |
| Miscellaneous                                    | 57,640             | (10,000)    | 47,640           | 32,465           | 15,175                                 |
| Capital Acquisition                              | 39,000             | 0           | 39,000           | 39,482           | (482)                                  |
| <b>Total Expenditures</b>                        | <b>7,686,304</b>   | <b>0</b>    | <b>7,686,304</b> | <b>7,493,370</b> | <b>192,934</b>                         |
| Excess/(Deficiency) of Revenue Over Expenditures | \$ (70,000)        | \$ 0        | \$ (70,000)      | 36,846           | \$ 106,846                             |
| Fund Balance - July 1, 2003                      |                    |             |                  | 905,175          |  |
| Fund Balance - June 30, 2004                     |                    |             |                  | \$ 942,021       |  |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF NET ASSETS  
PROPRIETARY FUND  
JUNE 30, 2004

|  | <u>Wastewater<br/>Fund</u> |
|--|----------------------------|
| <u>ASSETS</u>  |                            |
| Current Assets:  |                            |
| Cash   | \$ 565,977                 |
| Investments  | 574,671                    |
| Accounts Receivable (Net of Allowance for<br>Uncollectible Accounts)             | 222,817                    |
| Special Assessment Receivable - Current Portion                                  | <u>95,000</u>              |
| Total Current Assets   | <u>1,458,465</u>           |
| Noncurrent Assets:   |                            |
| Special Assessment Receivable - Long-Term Portion                                | 2,640,000                  |
| Capital Assets   |                            |
| Land   | 132,568                    |
| Property, Plant and Equipment  | 6,179,478                  |
| Accumulated Depreciation   | <u>(1,818,494)</u>         |
| Total Noncurrent Assets  | <u>7,133,552</u>           |
| Total Assets   | <u>\$ 8,592,017</u>        |
| <u>LIABILITIES</u>   |                            |
| Current Liabilities:   |                            |
| Accounts Payable   | \$ 24,225                  |
| Accrued Payroll and Benefits Payable   | 39                         |
| Accrued Interest Payable   | 16,132                     |
| Due to Other Funds   | 37,431                     |
| Special Assessment Debt with Governmental Commitment - Due within One Year       | 95,000                     |
| General Obligation Bonds Payable - Due Within One Year                           | <u>79,048</u>              |
| Total Current Liabilities  | <u>251,875</u>             |
| Noncurrent Liabilities:  |                            |
| Special Assessment Debt With Governmental Commitment - Due in More Than One Year | 2,640,000                  |
| General Obligation Bonds Payable - Due in More Than One Year                     | <u>1,106,672</u>           |
| Total Noncurrent Liabilities   | <u>3,746,672</u>           |
| Total Liabilities  | <u>3,998,547</u>           |
| <u>NET ASSETS</u>  |                            |
| Investment in Capital Assets, Net of Related Debt                                | 3,307,832                  |
| Reserved   | 6,600                      |
| Unreserved   | <u>1,279,038</u>           |
| Total Net Assets   | <u>4,593,470</u>           |
| Total Liabilities and Net Assets   | <u>\$ 8,592,017</u>        |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Wastewater<br>Fund |
|--|--------------------|
| OPERATING REVENUES:                    |                    |
| Charges for Services                   | \$ 632,617         |
| Miscellaneous                          | 2,208              |
| Total Operating Revenues               | 634,825            |
| OPERATING EXPENSES:                    |                    |
| Sewage Treatment                       | 223,432            |
| Other Purchased Services               | 70,427             |
| Chemicals                              | 27,398             |
| Repairs and Maintenance                | 16,132             |
| Utilities                              | 31,537             |
| General Expense                        | 24,458             |
| Depreciation                           | 149,972            |
| Total Operating Expenses               | 543,356            |
| Operating Income /(Loss)               | 91,469             |
| NONOPERATING REVENUES (EXPENSES):      |                    |
| Debt Service Special Assessment        | 210,027            |
| Investment Income                      | 4,447              |
| Interest Expense                       | (197,895)          |
| Total Nonoperating Revenues (Expenses) | 16,579             |
| Change in Net Assets                   | 108,048            |
| Total Net Assets, July 1, 2003         | 4,485,422          |
| Total Net Assets - June 30, 2004       | \$ 4,593,470       |

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

TOWN OF COLCHESTER, VERMONT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | <u>Wastewater<br/>Fund</u> |
|--|----------------------------|
| Cash Flows From Operating Activities:  |                            |
| Receipts from Customers and Users  | \$ 642,764                 |
| Payments to Suppliers  | (317,434)                  |
| Payments for Interfund Services  | (70,427)                   |
| Payments for Wages and Benefits  | <u>(4,391)</u>             |
| Net Cash Provided by Operating Activities  | <u>250,512</u>             |
| Cash Flows From Noncapital Financing Activities:   |                            |
| Increase in Due to Other Funds   | <u>25,218</u>              |
| Net Cash Provided by Noncapital<br>Financing Activities                                    | <u>25,218</u>              |
| Cash Flows From Capital and Related Financing Activities:                                  |                            |
| Special Assessments Received   | 295,027                    |
| Principal Paid on Long-Term Notes and Bonds  | (164,048)                  |
| Interest Paid on Long-Term Notes and Bonds   | <u>(197,895)</u>           |
| Net Cash Provided/(Used) by Capital and<br>Related Financing Activities                    | <u>(66,916)</u>            |
| Cash Flows From Investing Activities:  |                            |
| Receipt of Interest & Dividends  | 4,447                      |
| Net Reductions in Investments  | <u>12,024</u>              |
| Net Cash Provided by Investing Activities  | <u>16,471</u>              |
| Net Increase in Cash   | 225,285                    |
| Cash - July 1, 2003  | <u>340,692</u>             |
| Cash - June 30, 2004   | \$ <u><u>565,977</u></u>   |
| Adjustments to Reconcile Operating Income to Net Cash<br>Provided by Operating Activities: |                            |
| Operating Income   | 91,469                     |
| Depreciation   | 149,972                    |
| Decrease in Accounts Receivable  | 7,939                      |
| Increase in Accrued Payroll  | 27                         |
| Increase in Accounts Payable   | <u>1,105</u>               |
| Net Cash Provided by Operating Activities  | \$ <u><u>250,512</u></u>   |

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

TOWN OF COLCHESTER, VERMONT  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUND  
 JUNE 30, 2004

|                    | Agency<br>Funds    |
|--------------------|--------------------|
| <u>ASSETS</u>      |                    |
| Cash               | \$ <u>42,157</u>   |
| Total Assets       | <u>42,157</u>      |
| <u>LIABILITIES</u> |                    |
| Due to Others      | <u>42,157</u>      |
| Total Liabilities  | <u>42,157</u>      |
| Net Assets         | \$ <u><u>0</u></u> |

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

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

The Town of Colchester, Vermont, (herein the "Town") operates under a Selectboard-Manager form of government and provides the following services as authorized by its charter: public safety, library, highways and streets, sanitation, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, wastewater treatment and general administrative services.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the Town of Colchester, 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.

**1A. The Financial Reporting Entity**

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

**1B. Changes in Accounting Methods and Basis of Financial Statement Presentation**

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34 – "Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments" (GASB 34), GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis" – For State and Local Governments: Omnibus" and GASB Statement No. 38, "Certain Financial Statement Note Disclosures. GASB Statement No. 34 makes the most significant changes in governmental financial reporting in over twenty years. The Town of Colchester, Vermont has implemented these standards effective July 1, 2003.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Statements No. 34 and 37, among many other changes, adds two new "Government-Wide" financial statements as basic financial statements required for all governmental units. The Statement of Net Assets and the Statement of Activities are the two new required statements. Both statements are prepared on the full accrual basis of accounting. Previously, in accordance with accounting principles for governmental units, the Town used the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting continues to be the appropriate basis of accounting for governmental activity fund financial statements. In addition, all funds are reported as governmental activities, business-type activities, or fiduciary funds and the business-type entities present their cash flows on the direct method rather than the indirect method. The definitions for these types of activities are discussed in other portions of Note 1. Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, the new standard concentrates on major funds versus non-major funds.

Statement No. 38 establishes and modifies certain financial statement note disclosure requirements to make the financial statements more useful in the context of the GASB Statement No. 34 reporting model. The statement had an impact on the presentation of the notes to the financial statements, but no impact on net assets.

### **1C. 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, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the 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 longer-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.

**Government-wide Statements:** The statement of net assets 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. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

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

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

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

The Town reports on the following major governmental funds:

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

Grant Fund – This fund accounts for the Town's Grant activity.

Reserve Fund - This fund accounts for the Town's Reserve Funds.

The Town reports on the following major enterprise funds:

Wastewater Fund – This fund accounts for the Wastewater activities of the Town.

Additionally, the Town reports the following fund types:

Permanent Fund - This fund is used to report a trust arrangement under which resources are to be used for the benefit of the Town's public library. Only investment earnings may be used to support this activity. This fund is included in Other Governmental Funds in the basic financial statements.

Agency Funds – These funds account for monies maintained for Developer Escrow deposits.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**1D. Measurement Focus**

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

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

**1E. Basis of Accounting**

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

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the 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 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 COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

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

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the 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.

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

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

**1F. Use of Estimates**

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

**1G. Assets, Liabilities and Equity**

**1G a. 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.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**1G b. Investments**

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

**1G c. Receivables**

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

The Town is responsible for assessing and collecting its own property taxes, as well as state property taxes for the School. Property taxes are assessed based on property valuations as of April 1 and the approved budgets. Taxes are collected three (3) times per year. During the tax year ended June 30, 2004, taxes became due and payable on August 15, 2003, November 15 and March 15, 2004. The Town assesses an 8% penalty of delinquent taxes and interest is assessed at 1% per month. Unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale.

**1G d. Internal Balances**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**1G e. Inventories and Prepaid Items**

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

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

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**1G f. Capital Assets**

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

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

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

|                                     | <u>Capitalization<br/>Threshold</u> | <u>Estimated<br/>Service Life</u> |
|-------------------------------------|-------------------------------------|-----------------------------------|
| Land                                | \$ 10,000                           | N/A                               |
| Land Improvements                   | \$ 10,000                           | 30-50 Years                       |
| Buildings and Building Improvements | \$ 25,000                           | 25-125 Years                      |
| Vehicles                            | \$ 5,000                            | 7-30 Years                        |
| Infrastructure                      | \$ 25,000                           | 5-50 Years                        |
| Equipment                           | \$ 5,000                            | 4-10 Years                        |

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

**1G g. Compensated Absences**

It is the policy of the Town of Colchester to permit employees to accumulate earned but unused vacation benefits up to two-hundred eighty (280) hours for Town employees and two hundred forty (240) hours for police officers. Town employees can accumulate unused sick benefits up to one-thousand twenty-four (1024) hours of which the Town is liable for up to one-third upon termination. As of April 1, 2003, members of the Police Union are not entitled to a payout of sick benefits upon separation from service. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences is not reported in the governmental fund type financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**1G h. Long-term Liabilities**

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

**1G i. Fund Equity**

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

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

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

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

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

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

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**2A. Governmental Funds Balance Sheet and the Statement of Net Assets**

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

|                                      | <u>Balance<br/>Sheet</u> | <u>Long-term<br/>Revenues/<br/>Expenses</u> | <u>Capital<br/>Related<br/>Items</u> | <u>Long-term<br/>Debt<br/>Transactions</u> | <u>Elimination<br/>of Interfund<br/>Balances</u> | <u>Statement of<br/>Net Assets</u> |
|--------------------------------------|--------------------------|---|--------------------------------------|--|--|------------------------------------|
| <b>ASSETS</b>                        |                          |   |                                      |  |  |                                    |
| Cash and Cash Equivalents            | \$ 2,732,171             | \$ 0  | \$ 0                                 | \$ 0                                       | \$ 0   | \$ 2,732,171                       |
| Investments                          | 82,049                   | 0   | 0                                    | 0  | 0  | 82,049                             |
| Receivables                          |                          |   |                                      |  |  |                                    |
| Taxes Receivable                     | 227,176                  | 0   | 0                                    | 0  | 0  | 227,176                            |
| Accounts Receivable                  | 74,915                   | 0   | 0                                    | 0  | 0  | 74,915                             |
| Notes Receivable                     | 372,889                  | 0   | 0                                    | 0  | 0  | 372,889                            |
| Due From Other Governments           | 229,849                  | 0   | 0                                    | 0  | 0  | 229,849                            |
| Due From Other Funds                 | 467,643                  | 0   | 0                                    | 0  | (430,212)  | 37,431                             |
| Inventories                          | 14,238                   | 0   | 0                                    | 0  | 0  | 14,238                             |
| Other Current Assets                 | 1,650                    | 0   | 0                                    | 0  | 0  | 1,650                              |
| Capital Assets                       | 0                        | 0   | 7,792,331                            | 0  | 0  | 7,792,331                          |
| <b>Total Assets</b>                  | <u>4,202,580</u>         | <u>0</u>                                    | <u>7,792,331</u>                     | <u>0</u>                                   | <u>(430,212)</u>                                 | <u>11,564,699</u>                  |
| <b>LIABILITIES</b>                   |                          |   |                                      |  |  |                                    |
| Accounts Payable                     | 691,686                  | 0   | 0                                    | 0  | 0  | 691,686                            |
| Accrued Payroll and Benefits Payable | 111,406                  | 0   | 0                                    | 0  | 0  | 111,406                            |
| Accrued Compensated Absences Payable | 0                        | 373,138                                     | 0                                    | 0  | 0  | 373,138                            |
| Accrued Interest Payable             | 0                        | 5,056                                       | 0                                    | 0  | 0  | 5,056                              |
| Due to Others                        | 85,839                   | 0   | 0                                    | 0  | 0  | 85,839                             |
| Other Current Liabilities            | 33,886                   | 0   | 0                                    | 0  | 0  | 33,886                             |
| Due to Other Funds                   | 430,212                  | 0   | 0                                    | 0  | (430,212)  | 0                                  |
| Deferred Revenue                     | 784,734                  | (731,268)                                   | 0                                    | 0  | 0  | 53,466                             |
| Noncurrent Liabilities               | 0                        | 0   | 0                                    | 2,048,711                                  | 0  | 2,048,711                          |
| <b>Total Liabilities</b>             | <u>2,137,763</u>         | <u>(353,074)</u>                            | <u>0</u>                             | <u>2,048,711</u>                           | <u>(430,212)</u>                                 | <u>3,403,188</u>                   |
| <b>NET ASSETS</b>                    |                          |   |                                      |  |  |                                    |
| Invested in Capital Assets           | 0                        | 0   | 7,792,331                            | (2,048,711)                                | 0  | 5,743,620                          |
| Other                                | 2,064,817                | 353,074                                     | 0                                    | 0  | 0  | 2,417,891                          |
| <b>Total Net Assets</b>              | <u>\$ 2,064,817</u>      | <u>\$ 353,074</u>                           | <u>\$ 7,792,331</u>                  | <u>\$ (2,048,711)</u>                      | <u>\$ 0</u>                                      | <u>\$ 8,161,511</u>                |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**2B. Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

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

|                                | Statement of<br>Revenue,<br>Expenditures<br>and Changes in<br>Fund Balances | Long-term<br>Revenues/<br>Expenses | Capital<br>Related<br>Items | Long-term<br>Debt<br>Transactions | Reclassifications<br>and Elimination<br>of Interfund<br>Activity | Statement of<br>Activities |
|--------------------------------|---|------------------------------------|-----------------------------|-----------------------------------|--|----------------------------|
| <b>REVENUES</b>                |   |                                    |                             |                                   |  |                            |
| Taxes                          | \$ 7,538,985  | \$ (24,185)                        | \$ 0                        | \$ 0                              | \$ 0   | \$ 7,514,800               |
| Penalties and Interest         | 123,173   | (1,506)                            | 0                           | 0                                 | 0  | 121,667                    |
| Licenses and Permits           | 259,788   | 0                                  | 0                           | 0                                 | 0  | 259,788                    |
| Intergovernmental Revenues     | 633,247   | 173,601                            | 2,181,015                   | 0                                 | 0  | 2,987,863                  |
| Charges for Services           | 849,680   | (15,576)                           | 0                           | 0                                 | (79,047)   | 755,057                    |
| Fines and Forfeits             | 60,461  | 0                                  | 0                           | 0                                 | 0  | 60,461                     |
| Investment Income              | 54,403  | 8,000                              | 0                           | 0                                 | 0  | 62,403                     |
| Other Revenues                 | 121,126   | 0                                  | 0                           | 0                                 | 0  | 121,126                    |
| Proceeds of Long-term Debt     | 97,074  | 0                                  | 0                           | (97,074)                          | 0  | 0                          |
| Transfers from Other<br>Funds  | 19,339  | 0                                  | 0                           | 0                                 | (19,339)   | 0                          |
| <b>Total Revenues</b>          | <b>9,757,276</b>  | <b>140,334</b>                     | <b>2,181,015</b>            | <b>(97,074)</b>                   | <b>(98,386)</b>  | <b>11,883,165</b>          |
| <b>EXPENDITURES</b>            |   |                                    |                             |                                   |  |                            |
| General Government             | 3,024,665   | 20,567                             | 33,008                      | (30,728)                          | (79,047)   | 2,968,465                  |
| Public Safety                  | 3,357,672   | 0                                  | 107,964                     | 0                                 | 0  | 3,465,636                  |
| Public Works                   | 989,905   | 0                                  | 163,371                     | 0                                 | 0  | 1,153,276                  |
| Culture and Recreation         | 756,765   | 0                                  | 151,313                     | 0                                 | 0  | 908,078                    |
| Community Development          | 7,032   | 0                                  | 0                           | 0                                 | 0  | 7,032                      |
| Capital Expenditures           | 1,334,303   | 0                                  | (1,217,229)                 | 0                                 | 0  | 117,074                    |
| Debt Service                   | 365,503   | (837)                              | 0                           | (297,266)                         | 0  | 67,400                     |
| Transfers to Other Funds       | 19,339  | 0                                  | 0                           | 0                                 | (19,339)   | 0                          |
| <b>Total Expenditures</b>      | <b>9,855,184</b>  | <b>19,730</b>                      | <b>(761,573)</b>            | <b>(327,994)</b>                  | <b>(98,386)</b>  | <b>8,686,961</b>           |
| <b>Net Change for the Year</b> | <b>\$ (97,908)</b>  | <b>\$ 120,604</b>                  | <b>\$ 2,942,588</b>         | <b>\$ 230,920</b>                 | <b>\$ 0</b>  | <b>\$ 3,196,204</b>        |

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**3A. Budgetary Information**

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. The budget amendments for fiscal year 2004 are shown on Schedule 1.

**3B. Budgeted Deficit**

The Town budgeted a current year's deficit of \$70,000 in the General Fund in order to utilize a portion of the previous year's surplus. This amount is reflected as a budgeted deficiency of revenue over expenditures in Exhibit F and Schedule 1.

**4. DETAILED NOTES ON ALL FUNDS**

**4A. Deposits and Investments**

An analysis of the Town's cash deposits by category at June 30, 2004 is as follows:

|   | <u>Book<br/>Balance</u> | <u>Bank<br/>Balance</u> |
|---|-------------------------|-------------------------|
| FDIC Insured  | \$ 227,529              | \$ 324,040              |
| Uninsured, Collateralized by U.S. Government<br>Securities, Federal Agency Issued Mortgage Backed<br>Securities and/or General Obligation Vermont<br>Municipal Notes and Bonds Held by the Bank's Trust<br>Department with a Security Interest Granted to the<br>Town | 3,132,704               | 3,140,459               |
| Petty Cash  | 150                     | 0                       |
|   | <u>\$ 3,360,383</u>     | <u>\$ 3,464,499</u>     |

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

Cash and cash equivalents is comprised of the following:

|                         |                    |
|-------------------------|--------------------|
| Cash                    | \$3,340,305        |
| Certificates of Deposit | <u>20,078</u>      |
| Total                   | <u>\$3,360,383</u> |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**4B. Investments**

The Town's investments are categorized below to give an indication of the level of risk assumed. Category 1 includes investments that are insured or registered or for which the securities are held in the Town's name. Category 2 includes uninsured and unregistered investments for which securities are held by a counterparty's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by a counterparty, or by its trust department or agent, but not in the Town's name. The Town has only Category 1 investments. An analysis of the Town's investments by category at June 30, 2004 is as follows:

|                             | Category  |      |      | <u>Market<br/>Value</u> |
|-----------------------------|-----------|------|------|-------------------------|
|                             | (1)       | (2)  | (3)  |                         |
| U.S. Government Obligations | \$487,666 | \$ 0 | \$ 0 | \$ 487,666              |
| Mutual Funds                | 148,976   | 0    | 0    | 148,976                 |
| Certificates of Deposit     | 20,078    | 0    | 0    | <u>20,078</u>           |
| <br>Total Investments       |           |      |      | <br><u>\$ 656,720</u>   |

Investments are carried at market value. Any unrealized gains or losses are recognized annually.

**4C. Accounts Receivable**

Accounts receivable at June 30, 2004, as reported in the statement of net assets, net of applicable allowances for uncollectible accounts, are as follows:

|                                     | Governmental<br>Activities | Business-Type<br>Activities | Total     |
|-------------------------------------|----------------------------|-----------------------------|-----------|
| Delinquent Taxes                    | 195,995                    | 0                           | 195,995   |
| Penalties and Interest              | 34,181                     | 0                           | 34,181    |
| Ambulance Receivable                | 30,803                     | 0                           | 30,803    |
| Loans Receivable (Net of Discounts) | 372,889                    | 0                           | 372,889   |
| Accounts Receivable                 | 53,736                     | 0                           | 53,736    |
| Billed Services                     | 0                          | 2,273                       | 2,273     |
| Unbilled Services                   | 0                          | 220,544                     | 220,544   |
| Special Assessments                 | 0                          | 2,735,000                   | 2,735,000 |
| Fort Ethan Allen *                  | 376                        | 0                           | 376       |
| Allowance for Doubtful Accounts     | (13,000)                   | 0                           | (13,000)  |
|                                     | 674,980                    | 2,957,817                   | 3,632,797 |

\* The Fort Ethan Allen receivable represents money that will be received by the Town based on construction within the Fort. The Town is assessing a \$1 charge for every \$1,000 of construction.

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**4D. Notes Receivable**

The Notes Receivable in the Community Development Fund are as follows:

|  |                   |
|--|-------------------|
| Note Receivable - Holy Cross Senior Housing Partnership,<br>Principal and Interest Payments Deferred until October, 2017,<br>Interest at 1%, Monthly Principal and Interest Payments of<br>\$1,380 due thereafter until October 31, 2037 | \$ 300,000        |
| Note Receivable - Lake Champlain Housing Development<br>Corporation, 0% Interest, Principal Balloon Payment due<br>August 30, 2021, Collateralized by 3 <sup>rd</sup> Mortgage on Land and<br>Premises at 1302 Ethan Allen Drive         | 190,000           |
| Note Receivable - Cares Limited Housing Partnership, 0%<br>Interest, Monthly Principal Payments of \$889, Due<br>December, 2012  | <u>88,889</u>     |
| Total Notes Receivable   | 578,889           |
| Discount on Notes Receivable   | <u>(206,000)</u>  |
| Net Notes Receivable   | <u>\$ 372,889</u> |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**4E. Capital Assets**

Capital asset activity for the year ended June 30, 2004, was as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u>  | <u>Ending<br/>Balance</u> |
|---|------------------------------|---------------------|-------------------|---------------------------|
| <b>Governmental Activities</b>              |                              |                     |                   |                           |
| Capital Assets, Not Being Depreciated:      |                              |                     |                   |                           |
| Land  | \$ 690,632                   | \$ 0                | \$ 0              | \$ 690,632                |
| Construction in Progress                    | 269,458                      | 489,189             | 244,114           | 514,533                   |
| Total Capital Assets, Not Being Depreciated | <u>960,090</u>               | <u>489,189</u>      | <u>244,114</u>    | <u>1,205,165</u>          |
| Capital Assets, Being Depreciated:          |                              |                     |                   |                           |
| Land Improvements                           | 630,713                      | 48,357              | 0                 | 679,070                   |
| Buildings and Building Improvements         | 2,415,252                    | 0                   | 0                 | 2,415,252                 |
| Equipment, Furniture, Library Collection    | 1,389,997                    | 212,026             | 11,919            | 1,590,104                 |
| Vehicles                                    | 1,941,317                    | 402,775             | 106,983           | 2,237,109                 |
| Infrastructure                              | 0                            | 2,521,011           | 0                 | 2,521,011                 |
| Totals                                      | <u>6,377,279</u>             | <u>3,184,169</u>    | <u>118,902</u>    | <u>9,442,546</u>          |
| Less accumulated depreciation for:          |                              |                     |                   |                           |
| Land improvements                           | 353,013                      | 20,513              | 0                 | 373,526                   |
| Buildings and Building Improvements         | 803,107                      | 51,586              | 0                 | 854,693                   |
| Equipment, Furniture, Library Collection    | 503,191                      | 159,569             | 11,919            | 650,841                   |
| Vehicles                                    | 828,315                      | 180,273             | 75,983            | 932,605                   |
| Infrastructure                              | 0                            | 43,715              | 0                 | 43,715                    |
| Totals                                      | <u>2,487,626</u>             | <u>455,656</u>      | <u>87,902</u>     | <u>2,855,380</u>          |
| Total Capital Assets, Being Depreciated     | <u>3,889,653</u>             | <u>2,728,513</u>    | <u>31,000</u>     | <u>6,587,166</u>          |
| Governmental Activity Capital Assets, Net   | <u>\$ 4,849,743</u>          | <u>\$ 3,217,702</u> | <u>\$ 275,114</u> | <u>\$ 7,792,331</u>       |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

|   | Beginning<br>Balance | Increases    | Decreases | Ending<br>Balance |
|---|----------------------|--------------|-----------|-------------------|
| <b>Business-Type Activities</b>             |                      |              |           |                   |
| Capital Assets, Not Being Depreciated:      |                      |              |           |                   |
| Land  | \$ 132,568           | \$ 0         | \$ 0      | \$ 132,568        |
| Total Capital Assets, Not Being Depreciated | 132,568              | 0            | 0         | 132,568           |
| Capital Assets, Being Depreciated:          |                      |              |           |                   |
| Plant and Equipment                         |                      |              |           |                   |
| 10 Years                                    | 7,807                | 0            | 0         | 7,807             |
| 25 Years                                    | 1,159,789            | 0            | 0         | 1,159,789         |
| 40 Years                                    | 323,679              | 0            | 0         | 323,679           |
| 50 Years                                    | 4,688,203            | 0            | 0         | 4,688,203         |
| Totals                                      | 6,179,478            | 0            | 0         | 6,179,478         |
| Less Accumulated Depreciation for:          |                      |              |           |                   |
| Plant and Equipment                         |                      |              |           |                   |
|   | 1,668,522            | 149,972      | 0         | 1,818,494         |
| Totals                                      | 1,668,522            | 149,972      | 0         | 1,818,494         |
| Total Capital Assets, Being Depreciated     | 4,510,956            | (149,972)    | 0         | 4,360,984         |
| Business-Type Activity Capital Assets, Net  | \$ 4,643,524         | \$ (149,972) | \$ 0      | \$ 4,493,552      |

Depreciation was charged as follows:

Governmental Activities:

|                        |           |
|------------------------|-----------|
| General Government     | \$ 33,008 |
| Public Safety          | 107,964   |
| Public Works           | 163,371   |
| Culture and Recreation | 151,313   |

Business - Type Activities:

|            |            |
|------------|------------|
| Wastewater | \$ 149,972 |
|------------|------------|

Total Depreciation

Expense -

Governmental Activities \$ 455,656

Total Depreciation

Expense - Business-

Type Activities \$ 149,972

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**4F. Interfund Balances and Transfers**

The composition of interfund balances at June 30, 2004, is as follows:

| <u>Fund</u>              | <u>Due from<br/>Other Funds</u> | <u>Due to<br/>Other Funds</u> |
|--------------------------|---------------------------------|-------------------------------|
| General Fund             | \$ 233,560                      | \$ 230,583                    |
| Reserve Fund             | 60,545                          | 0                             |
| Grant Fund               | 0                               | 149,672                       |
| Wastewater Fund          | 0                               | 37,431                        |
| Other Governmental Funds | <u>173,538</u>                  | <u>49,957</u>                 |
| Total                    | <u>\$ 467,643</u>               | <u>\$ 467,643</u>             |

Interfund transfers for the year ended June 30, 2004, were as follows:

| <u>Transfer From</u> | <u>Amount</u>    | <u>Transfer To</u>                             | <u>Amount</u>    | <u>Purpose</u>     |
|----------------------|------------------|--|------------------|--------------------|
| General Fund         | \$ 6,125         | Recreation Acquisition and<br>Development Fund | \$ 6,125         | Future Purchases   |
| General Fund         | <u>13,214</u>    | Capital Projects Fund                          | <u>13,214</u>    | Local Contribution |
| Total                | <u>\$ 19,339</u> |  | <u>\$ 19,339</u> |                    |

**4G. Deferred Revenue**

Deferred Revenue in the General Fund consists of \$163,309 of delinquent taxes, penalty and interest on taxes and \$1,800 of ambulance receivables that were not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$3,791 of prepaid taxes for fiscal year 2005. Total deferred revenue in the General Fund is \$168,900.

Deferred Revenue in the Grant Fund consists of \$32,190 of grant monies advanced to the Town for various purposes that was not spent as of June 30, 2004 and \$179,110 of grant receivables not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. Total deferred revenue in the Grant Fund is \$211,300.

Deferred Revenue in the Other Governmental Funds consists of \$15,938 of grant receivables and \$371,111 of loans receivable not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities and \$17,485 of unspent grant money received in advance. This revenue will be earned when the receivable is collected and grant expenditures are incurred. Total Deferred Revenue in the Other Governmental Funds is \$404,534.

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**4H. Long-term Liabilities**

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

The State of Vermont offers a number of no-interest revolving loan programs to utilize for predetermined purposes. The Town has borrowed money from the Vermont Special Environmental Revolving Fund for water and sewer projects. These are included in the general obligations bonds.

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

Capital Lease: The Town has entered into a capital lease agreement as the lessee for the purpose of financing the acquisition of software and the related training and data conversion. This lease qualifies as a capital lease obligation for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date of the lease. The lease is reported in the governmental activities because the debt is expected to be repaid from general governmental revenues.

Long-term liabilities outstanding as of June 30, 2004 were as follows:

|   | <u>Beginning<br/>Balance<br/>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending<br/>Balance<br/>June 30, 2004</u> |
|---|---|------------------|------------------|---|
| <u>Business-Type Activities</u>   |   |                  |                  |   |
| Bond Payable - Vermont Municipal<br>Bond Bank, Sewer System Expansion,<br>Annual Principal Payments Ranging<br>from \$50,000 to \$155,000 on<br>December 1 through 2020, Various<br>Interest Rates, Currently at 6.900%,<br>Interest Paid Semi-Annually on<br>June 1 and December 1 | \$1,670,000                                   | \$ 0             | \$50,000         | \$1,620,000                                 |
| Bond Payable - Vermont Municipal<br>Bond Bank, Sewer System Expansion,<br>Principal Payments Ranging from<br>\$25,000 to \$90,000 on December 1<br>through 2021, Various Interest Rates,<br>Currently at 6.700%, Interest Paid<br>Semi- Annually on June 1 and<br>December 1        | 1,000,000                                     | 0                | 25,000           | 975,000                                     |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

|  | <u>Beginning<br/>Balance<br/>July 1, 2003</u> | <u>Additions</u>   | <u>Deletions</u>        | <u>Ending<br/>Balance<br/>June 30, 2004</u> |
|--|---|--------------------|-------------------------|---|
| <b>Bond Payable - Vermont Municipal</b>  |   |                    |                         |   |
| Bond Bank, Sewer System Expansion,<br>Principal Payments Ranging from<br>\$10,000 to \$15,000 Due Annually on<br>December 1 through 2014, Various<br>Interest Rates, Currently at 5.533%,<br>Interest Paid Semi-Annually on<br>June 1 and December 1 | \$ 150,000                                    | \$ 0               | \$ 10,000               | \$ 140,000                                  |
| <b>Bond Payable - State of Vermont</b>   |   |                    |                         |   |
| Special Environmental Revolving<br>Loan Fund, Sewer System - Breezy<br>Acres Trailer Park, 0% Interest,<br>\$79,048 Principal Payments Due<br>Annually in July until 2019  | <u>1,264,768</u>                              | <u>0</u>           | <u>79,048</u>           | <u>1,185,720</u>                            |
| <b>Total Business-Type Activities</b>  | <b><u>\$4,084,768</u></b>                     | <b><u>\$ 0</u></b> | <b><u>\$164,048</u></b> | <b><u>\$3,920,720</u></b>                   |
| <u>Governmental Activities</u>   |   |                    |                         |   |
| <b>Bond Payable - Vermont Municipal</b>  |   |                    |                         |   |
| Bond Bank, Highway Improvements,<br>Annual Principal Payments of \$150,000<br>Due on December 1 through 2009,<br>Various Interest Rates, Currently at<br>6.700%, Interest Paid Semi-Annually<br>on June 1 and December 1                             | \$1,050,000                                   | \$ 0               | \$150,000               | \$ 900,000                                  |
| <b>Bond Payable - State of Vermont</b>   |   |                    |                         |   |
| Special Environmental Revolving<br>Loan Fund, Malletts Bay Sewer<br>Study, Authorized to \$122,500,<br>0% Interest, Principal Payments of<br>\$10,778 Due Annually from April 1,<br>2004 through April 1, 2013                                       | 107,775                                       | 0                  | 10,778                  | 96,997                                      |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

|   | <u>Beginning<br/>Balance<br/>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending<br/>Balance<br/>June 30, 2004</u> |
|---|---|------------------|------------------|---|
| Bond Payable - State of Vermont<br>Special Environmental Revolving Loan<br>Fund, Belwood Drainage Project,<br>Authorized to \$1,030,000, 0%<br>Interest, Principal Payments of \$51,500<br>Due Annually from October 1, 2004<br>through October 1, 2022 | \$ 985,408                                    | \$ 7,424         | \$ 0             | \$ 992,832                                  |
| Bond Anticipation Note - Chittenden<br>Bank, Rescue Building Improvements,<br>Annual Principal Payments Expected to<br>Range from \$38,500 to \$49,100 with<br>Interest at 1.90%. Due and Paid<br>in June, 2004   | <u>136,448</u>                                | <u>0</u>         | <u>136,448</u>   | <u>0</u>                                    |
| Total Notes and Bonds Payable -<br>General Long-Term Debt   | <u>\$2,279,631</u>                            | <u>\$ 7,424</u>  | <u>\$297,226</u> | <u>\$1,989,829</u>                          |

The Town is also involved in a capital lease agreement with Suntrust Leasing Corporation. Interest is at 2.99%. Future minimum lease payments are as follows:

|                                      |                 |
|--------------------------------------|-----------------|
| 2005                                 | \$30,768        |
| 2006                                 | <u>30,768</u>   |
|                                      | 61,536          |
| Less: Imputed Interest Portion       | <u>(2,654)</u>  |
| Lease Obligation as of June 30, 2004 | <u>\$58,882</u> |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Changes in all long-term liabilities during the year were as follows:

|   | Beginning<br>Balance | Additions      | Reductions        | Ending<br>Balance | Due Within<br>One Year |
|---|----------------------|----------------|-------------------|-------------------|------------------------|
| <b>Governmental Activities</b>                          |                      |                |                   |                   |                        |
| General Obligation Bonds                                | \$ 2,143,183         | \$ 7,424       | \$ 160,778        | \$ 1,989,829      | \$ 210,420             |
| Notes Payable   | 136,448              | 0              | 136,448           | 0                 | 0                      |
| Compensated Absences                                    | 352,571              | 20,567         | 0                 | 373,138           | 0                      |
| Capital Lease   | 0                    | 89,650         | 30,768            | 58,882            | 29,007                 |
| Total Governmental Activities                           |                      |                |                   |                   |                        |
| Long-term Liabilities                                   | <u>2,632,202</u>     | <u>117,641</u> | <u>327,994</u>    | <u>2,421,849</u>  | <u>\$ 239,427</u>      |
| <b>Business-type Activities</b>                         |                      |                |                   |                   |                        |
| Special Assessment Debt with<br>Governmental Commitment | 2,820,000            | 0              | 85,000            | 2,735,000         | 95,000                 |
| General Obligation Bonds Payable                        | <u>1,264,768</u>     | <u>0</u>       | <u>79,048</u>     | <u>1,185,720</u>  | <u>79,048</u>          |
| Total Business-type Activities                          |                      |                |                   |                   |                        |
| Long-Term Liabilities                                   | <u>\$ 4,084,768</u>  | <u>\$ 0</u>    | <u>\$ 164,048</u> | <u>3,920,720</u>  | <u>\$ 174,048</u>      |

Compensated Absences are paid by the applicable fund where the employee is charged.

Debt service requirements to maturity are as follows:

| Year Ending<br>June 30 | Governmental Activities |                   | Business-Type Activities |                     |
|------------------------|-------------------------|-------------------|--------------------------|---------------------|
|                        | Principal               | Interest          | Principal                | Interest            |
| 2005                   | 210,420                 | 55,650            | 174,048                  | 184,694             |
| 2006                   | 210,420                 | 45,562            | 174,048                  | 178,239             |
| 2007                   | 210,420                 | 35,438            | 184,048                  | 171,383             |
| 2008                   | 210,420                 | 25,313            | 189,048                  | 163,977             |
| 2009                   | 210,420                 | 15,187            | 194,048                  | 156,196             |
| 2010-2014              | 441,317                 | 5,063             | 1,125,240                | 641,237             |
| 2015-2019              | 248,210                 | 0                 | 1,325,240                | 367,880             |
| 2020-2024              | <u>248,202</u>          | <u>0</u>          | <u>555,000</u>           | <u>48,030</u>       |
| Total                  | <u>\$ 1,989,829</u>     | <u>\$ 182,213</u> | <u>\$ 3,920,720</u>      | <u>\$ 1,911,636</u> |

At the March, 2003 Town Meeting, voters authorized the Town to borrow up to \$150,000 from the State of Vermont Special Environmental Loan Fund for the purpose of relending to homeowners for septic system upgrades. No money was either borrowed or re-loaned as of June 30, 2004.

TOWN OF COLCHESTER, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

**4I. Reserved and Designated Fund Balances/Net Assets**

The reserved and designated fund balance of the Town as of June 30, 2004 consisted of the following:

Reserved/Designated Retained Earnings at June 30, 2004 are as follows:

|                          |                 |
|--------------------------|-----------------|
| Proprietary Fund:        |                 |
| Breezy Acres Sewer Trust | \$ <u>6,600</u> |
| Total Proprietary Fund   | \$ <u>6,600</u> |

Reserved Fund Balances at June 30, 2004 are as follows:

|  |                  |
|--|------------------|
| Governmental Funds:  |                  |
| General Fund:  |                  |
| Reserved for Inventory   | \$ <u>14,238</u> |
| Special Revenue Funds:   |                  |
| Reserved for Cemetery by Trust Agreement                             | 97,745           |
| Reserved for Law Enforcement by Grant Agreement                      | 111,889          |
| Reserved for Community Development<br>By Grant Agreements            | <u>67,280</u>    |
| Total Reserved Special Revenue Funds                                 | <u>276,914</u>   |
| Capital Projects Funds:  |                  |
| Reserved for Recreation Acquisition<br>and Development – Impact Fees | <u>315,288</u>   |
| Total Capital Projects Funds   | <u>315,288</u>   |
| Permanent Fund:  |                  |
| Reserved for Burnham Memorial Library Fund by Donation               | <u>8,159</u>     |
| Total Reserved Fund Balances – Governmental Funds                    | <u>\$614,599</u> |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Designated Fund Balances at June 30, 2004 are as follows:

|   |                    |
|---|--------------------|
| General Fund:   |                    |
| Designated to Reduce Property Taxes in Fiscal Year 2005   | <u>\$ 200,000</u>  |
| Special Revenue Funds:  |                    |
| Designated for Reserve Fund Expenses of<br>Reappraisal, Technology, Restoration<br>of Records, Public Safety Communications and<br>Bridge Repairs | 628,141            |
| Designated for Recreation Programs  | <u>74,612</u>      |
| Total Special Revenue Funds   | <u>702,753</u>     |
| Debt Service Funds:   |                    |
| Designated for Future Debt Service  | <u>61,144</u>      |
| Capital Projects Funds:   |                    |
| Designated for Capital Equipment  | <u>36,577</u>      |
| Total Capital Projects Funds  | <u>36,577</u>      |
| Total Designated Fund Balances  | <u>\$1,000,474</u> |

The negative fund balances of \$167,192 in the Grant Fund and \$110,847 in the Capital Projects Fund will be funded as receivables are collected and a transfer from the General Fund.

**5. OTHER INFORMATION**

**5A. PENSION**

The Town offers a 401(a) pension plan to all full time employees, except police officers, with one (1) year of service with 100% vesting after five (5) years of service. This plan qualifies, according to the Internal Revenue Service, as a defined contribution pension plan for governmental organizations exempt from income taxes. The Town contributes 7% of each employee's base pay. Employees contribute 1% of their base pay. National Life of Vermont administers the Plan. The total payroll for the year was \$3,854,130 while the covered payroll was \$1,808,824. Pension expense for the year ended June 30, 2004 was \$126,618. On July 1, 2004, the Town switched administrators to International City Managers Association.

The Police Officers are covered by the State of Vermont Municipal Employees Retirement System (VMERS) Group C Plan, a defined benefit plan. Under this plan, employees contribute 9% of their gross salary and the Town contributes 6%, except for the three (3) highest ranking officers who contribute 8%, while the Town contributes 7%.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

The Town of Colchester pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits by municipality are not determinable. Covered payroll for this plan was \$1,297,630. Pension expense for the year was \$79,750.

Additional information regarding the State of Vermont Municipal Employees Retirement System is available upon request from the State of Vermont.

The Town also 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 a 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 these 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.

#### **5B. CONTINGENT LIABILITIES**

The Town is a participating member in the Chittenden Solid Waste District (CSWD). The Town could be subject to a portion of the District's debt if the District experiences financial problems.

#### **5C. RISK MANAGEMENT**

The Town of Colchester, Vermont 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 of Colchester, Vermont 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 of Colchester, Vermont. 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 ratesetting 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.

In addition, the Town of Colchester, Vermont is a member of the Vermont League of Cities and Towns Health Trust. The Health Trust is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont municipalities and is owned by the participating members. The agreement does not permit the Health Trust to make additional assessments to its members.

The Town of Colchester, Vermont is also a member of the Vermont League of Cities and Towns Unemployment Insurance Trust. The Unemployment Trust is a nonprofit corporation formed to provide unemployment coverage for Vermont municipalities and is owned by the participating members. The agreement does not permit the Unemployment Trust to make additional assessments to its members.

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**5D. LANDFILL TRUST**

On November 30, 1990, the Town created a trust for the benefit of the State of Vermont Agency of Natural Resources to provide funds for the closure and post-closure of the Colchester landfill.

The "Colchester Landfill Vertical Expansion Trust" was created to provide post-closure costs for twenty (20) years and required distributions to the landfill's owners totaling \$150,000. Any funds remaining after the distributions and all monitoring costs have been paid will be distributed to the Town upon termination of the Trust. The Trust may be terminated by written agreement of the Town, the Trustees and the Secretary of the Vermont Agency of Natural Resources. The balance remaining in the Trust at June 30, 2004 is approximately \$86,424.

**5E. ENDOWMENT FUND**

On May 5, 1987, the Burnham Memorial Library placed \$20,000 into an endowment at the Vermont Community Foundation. In doing so, the ownership of the funds passed to the Vermont Community Foundation with the stipulation that the Foundation pay to the Library an amount, determined on an annual basis, to be not less than 5% of the value of the funds as of the end of the previous year. Payments are to be made at least semiannually. The initial contribution is not reflected on the balance sheet of this fund. The balance of the Endowment Fund at June 30, 2004 is \$18,882.

**5F. LAND LEASE**

In August 1994, the Town of Colchester entered into a land lease agreement with Homestead Design, Inc. The Town will lease land which is adjacent to the Town's offices to Homestead Design, Inc. for thirty (30) years. The Town will receive lease payments from Homestead Design, Inc. for thirty (30) years. The agreement provides for the construction of a building, which will in turn be rented to a medical center. Homestead Design, Inc. will collect these rent payments. At the end of the thirty (30) year agreement, the building will become property of the Town. The Town will then begin to receive the rental payments from the medical center. A purchase price option is written into the lease whereby the Town can buy the building at a price calculated by applying a 7.15% discount rate to the future cash flows. The current purchase price is \$1,160,400.

The schedule of land lease payments is as follows:

|            |                   |
|------------|-------------------|
| 2005       | \$ 19,019         |
| 2006       | 19,542            |
| 2007       | 20,079            |
| 2008       | 20,632            |
| Thereafter | <u>418,975</u>    |
|            | <u>\$ 498,247</u> |

TOWN OF COLCHESTER, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

**5G. SUBSEQUENT EVENTS**

Subsequent to year end, the Town borrowed \$1,100,000 from the Vermont Municipal Bond Bank. Maturities of \$55,000 are due from December 1, 2005 through December 1, 2024 with interest rates varying from 1.87% to 5.09%. These bonds were approved at the annual Town meeting in March, 2004 for the purpose of purchasing thirteen (13) acres of land within the Town of Colchester.

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|                               | Original<br>Budget | Amendments | Final<br>Budget  | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------|--------------------|------------|------------------|------------------|--|
| <b>Revenue:</b>               |                    |            |                  |                  |  |
| Real Estate Taxes             | \$ 6,118,966       | \$ 0       | \$ 6,118,966     | \$ 6,090,046     | \$ (28,920)                            |
| Interest on Delinquent Taxes  | 45,000             | 0          | 45,000           | 51,034           | 6,034                                  |
| Penalties on Delinquent Taxes | 76,000             | 0          | 76,000           | 72,139           | (3,861)                                |
| Liquor Licenses               | 3,500              | 0          | 3,500            | 3,170            | (330)                                  |
| Dog Licenses                  | 6,700              | 0          | 6,700            | 6,027            | (673)                                  |
| Building/Zoning Permits       | 159,975            | 0          | 159,975          | 209,731          | 49,756                                 |
| Septic Permits                | 11,767             | 0          | 11,767           | 16,614           | 4,847                                  |
| Zoning/Hearings               | 4,149              | 0          | 4,149            | 8,842            | 4,693                                  |
| Public Notices                | 2,652              | 0          | 2,652            | 5,503            | 2,851                                  |
| Planning/Subdivision          | 17,062             | 0          | 17,062           | 3,235            | (13,827)                               |
| Ordinance and Map Copies      | 1,200              | 0          | 1,200            | 1,282            | 82                                     |
| Excavation within ROW         | 5,756              | 0          | 5,756            | 9,100            | 3,344                                  |
| Certificates of Occupancy     | 15,746             | 0          | 15,746           | 15,050           | (696)                                  |
| Federal Public Safety Grant   | 17,462             | 0          | 17,462           | 17,462           | 0                                      |
| State Aid Highway             | 160,000            | 0          | 160,000          | 172,441          | 12,441                                 |
| Act 60 Reimbursement          | 6,500              | 0          | 6,500            | 6,529            | 29                                     |
| Payments in Lieu of Taxes     | 97,500             | 0          | 97,500           | 62,554           | (34,946)                               |
| Milton Dispatch               | 45,000             | 0          | 45,000           | 44,000           | (1,000)                                |
| School Payment                | 37,700             | 0          | 37,700           | 28,481           | (9,219)                                |
| VLCT Insurance Distribution   | 10,000             | 0          | 10,000           | 1,754            | (8,246)                                |
| Recording Fees                | 144,000            | 0          | 144,000          | 186,134          | 42,134                                 |
| Licenses - Town               | 3,000              | 0          | 3,000            | 4,120            | 1,120                                  |
| Green Mountain Passports      | 100                | 0          | 100              | 50               | (50)                                   |
| Marriage Licenses             | 1,200              | 0          | 1,200            | 1,514            | 314                                    |
| Civil Union Licenses          | 100                | 0          | 100              | 39               | (61)                                   |
| Department of Motor Vehicles  | 3,200              | 0          | 3,200            | 3,473            | 273                                    |
| Certified Copies              | 6,200              | 0          | 6,200            | 7,949            | 1,749                                  |
| Copies and Maps               | 17,500             | 0          | 17,500           | 15,600           | (1,900)                                |
| Use of Vault                  | 5,000              | 0          | 5,000            | 5,415            | 415                                    |
| Web Document Retrieval Fees   | 36,000             | 0          | 36,000           | 0                | (36,000)                               |
| Police                        | 2,000              | 0          | 2,000            | 2,250            | 250                                    |
| Ambulance                     | 167,665            | 0          | 167,665          | 148,250          | (19,415)                               |
| Road - Miscellaneous          | 1,000              | 0          | 1,000            | 1,160            | 160                                    |
| Building and Grounds Services | 8,000              | 0          | 8,000            | 7,999            | (1)                                    |
| Dog Control                   | 1,200              | 0          | 1,200            | 1,921            | 721                                    |
| Recreation                    | 7,000              | 0          | 7,000            | 10,170           | 3,170                                  |
| District Court Fines          | 65,000             | 0          | 65,000           | 54,461           | (10,539)                               |
| Fines                         | 1,000              | 0          | 1,000            | 6,000            | 5,000                                  |
| Transfer From Reserve Fund    | 75,000             | 0          | 75,000           | 0                | (75,000)                               |
| Transfer From Sewer Fund      | 67,067             | 0          | 67,067           | 70,427           | 3,360                                  |
| Interest                      | 75,000             | 0          | 75,000           | 36,122           | (38,878)                               |
| Contribution Agreements       | 43,437             | 0          | 43,437           | 0                | (43,437)                               |
| Miscellaneous                 | 4,000              | 0          | 4,000            | 7,581            | 3,581                                  |
| Proceeds of Capital Lease     | 0                  | 0          | 0                | 89,650           | 89,650                                 |
| Support Payments              | 40,000             | 0          | 40,000           | 44,937           | 4,937                                  |
| <b>Total Revenue</b>          | <b>7,616,304</b>   | <b>0</b>   | <b>7,616,304</b> | <b>7,530,216</b> | <b>(86,088)</b>                        |
| <b>Expenditures:</b>          |                    |            |                  |                  |  |
| <b>Selectboard:</b>           |                    |            |                  |                  |  |
| Salaries                      | 5,000              | 0          | 5,000            | 5,000            | 0                                      |
| Social Security               | 0                  | 383        | 383              | 551              | (168)                                  |
| Town Report                   | 11,200             | 0          | 11,200           | 7,692            | 3,508                                  |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments      | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|-----------------|-----------------|----------------|--|
| <b>Selectboard (Cont'd)</b>            |                    |                 |                 |                |  |
| Miscellaneous                          | \$ 4,000           | \$ 0            | \$ 4,000        | \$ 109         | \$ 3,891                               |
| Contingency                            | 50,000             | 0               | 50,000          | 13,214         | 36,786                                 |
| Town Meeting                           | 4,000              | 0               | 4,000           | 3,276          | 724                                    |
| <b>Total Selectboard</b>               | <b>74,200</b>      | <b>383</b>      | <b>74,583</b>   | <b>29,842</b>  | <b>44,741</b>                          |
| <b>Legal Services:</b>                 | <b>67,500</b>      | <b>(67,500)</b> | <b>0</b>        | <b>0</b>       | <b>0</b>                               |
| <b>Town Manager:</b>                   |                    |                 |                 |                |  |
| Salaries                               | 187,981            | 0               | 187,981         | 192,216        | (4,235)                                |
| Health Insurance                       | 0                  | 26,490          | 26,490          | 27,382         | (892)                                  |
| Dental Insurance                       | 0                  | 3,535           | 3,535           | 2,992          | 543                                    |
| Life/Disability Insurance              | 0                  | 3,835           | 3,835           | 3,225          | 610                                    |
| Health Insurance Supplement            | 0                  | 3,000           | 3,000           | 1,410          | 1,590                                  |
| Social Security                        | 0                  | 14,500          | 14,500          | 15,255         | (755)                                  |
| Retirement                             | 0                  | 0               | 0               | 890            | (890)                                  |
| Personnel Development                  | 11,089             | (2,664)         | 8,425           | 4,690          | 3,735                                  |
| Dues and Publications                  | 0                  | 2,664           | 2,664           | 3,431          | (767)                                  |
| Other Purchased Services               | 3,500              | 0               | 3,500           | 408            | 3,092                                  |
| Professional Services                  | 2,000              | 0               | 2,000           | 2,040          | (40)                                   |
| Legal                                  | 0                  | 6,000           | 6,000           | 14,297         | (8,297)                                |
| Legal - Union Negotiations             | 0                  | 17,000          | 17,000          | 21,837         | (4,837)                                |
| Insurance                              | 135,647            | 0               | 135,647         | 111,556        | 24,091                                 |
| Vehicle Maintenance and Transportation | 3,850              | 0               | 3,850           | 3,460          | 390                                    |
| Operating Supplies                     | 0                  | 2,500           | 2,500           | 1,739          | 761                                    |
| Emergency Management                   | 15,000             | 0               | 15,000          | 0              | 15,000                                 |
| Miscellaneous                          | 0                  | 0               | 0               | 1,818          | (1,818)                                |
| New Requests                           | 23,500             | 0               | 23,500          | 9,114          | 14,386                                 |
| <b>Total Town Manager</b>              | <b>382,567</b>     | <b>76,860</b>   | <b>459,427</b>  | <b>417,760</b> | <b>41,667</b>                          |
| <b>Civil Board:</b>                    |                    |                 |                 |                |  |
| Salaries                               | 14,700             | 0               | 14,700          | 13,981         | 719                                    |
| Social Security                        | 0                  | 1,125           | 1,125           | 1,070          | 55                                     |
| Miscellaneous                          | 7,700              | 0               | 7,700           | 1,451          | 6,249                                  |
| <b>Total Civil Board</b>               | <b>22,400</b>      | <b>1,125</b>    | <b>23,525</b>   | <b>16,502</b>  | <b>7,023</b>                           |
| <b>Finance:</b>                        |                    |                 |                 |                |  |
| Salaries                               | 120,671            | 0               | 120,671         | 136,463        | (15,792)                               |
| Health Insurance                       | 0                  | 15,900          | 15,900          | 17,412         | (1,512)                                |
| Dental Insurance                       | 0                  | 2,430           | 2,430           | 2,112          | 318                                    |
| Life/Disability Insurance              | 0                  | 2,325           | 2,325           | 1,918          | 407                                    |
| Health Insurance Supplement            | 0                  | 2,200           | 2,200           | 1,480          | 720                                    |
| Social Security                        | 0                  | 9,902           | 9,902           | 10,512         | (610)                                  |
| Personnel Development                  | 0                  | 1,000           | 1,000           | 276            | 724                                    |
| Computer Supplies                      | 1,300              | 1,745           | 3,045           | 1,600          | 1,445                                  |
| Micro-Computer                         | 50,000             | 0               | 50,000          | 36,885         | 13,115                                 |
| Dues and Publications                  | 600                | 0               | 600             | 610            | (10)                                   |
| Software/Hardware                      | 0                  | 0               | 0               | 86,562         | (86,562)                               |
| Professional Services                  | 24,350             | 0               | 24,350          | 22,500         | 1,850                                  |
| <b>Total Finance</b>                   | <b>196,921</b>     | <b>35,502</b>   | <b>232,423</b>  | <b>318,330</b> | <b>(85,907)</b>                        |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|   | Original<br>Budget | Amendments    | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|---|--------------------|---------------|-----------------|----------------|--|
| <b>Assessor:</b>                            |                    |               |                 |                |  |
| Salaries                                    | \$ 86,553          | \$ 0          | \$ 86,553       | \$ 90,545      | \$ (3,992)                             |
| Health Insurance                            | 0                  | 13,245        | 13,245          | 13,294         | (49)                                   |
| Dental Insurance                            | 0                  | 1,415         | 1,415           | 1,230          | 185                                    |
| Life/Disability Insurance                   | 0                  | 1,585         | 1,585           | 1,306          | 279                                    |
| Health Insurance Supplement                 | 0                  | 2,000         | 2,000           | 1,427          | 573                                    |
| Social Security                             | 0                  | 6,700         | 6,700           | 6,908          | (208)                                  |
| Personnel Development                       | 0                  | 300           | 300             | 153            | 147                                    |
| Operating Supplies                          | 500                | 300           | 800             | 625            | 175                                    |
| Dues and Publications                       | 65                 | 0             | 65              | 30             | 35                                     |
| Legal                                       | 0                  | 10,000        | 10,000          | 10,888         | (888)                                  |
| Professional Services                       | 13,446             | 0             | 13,446          | 3,346          | 10,100                                 |
| Vehicle Maintenance and Transportation      | 500                | 0             | 500             | 457            | 43                                     |
| New Requests                                | 5,100              | (5,000)       | 100             | 0              | 100                                    |
| <b>Total Assessor</b>                       | <b>106,164</b>     | <b>30,545</b> | <b>136,709</b>  | <b>130,209</b> | <b>6,500</b>                           |
| <b>Information Technology:</b>              |                    |               |                 |                |  |
| Salaries                                    | 6,669              | 0             | 6,669           | 11,704         | (5,035)                                |
| Social Security                             | 0                  | 1,000         | 1,000           | 892            | 108                                    |
| Personnel Development                       | 2,000              | 0             | 2,000           | 700            | 1,300                                  |
| Software                                    | 14,000             | 0             | 14,000          | 7,612          | 6,388                                  |
| Telephone                                   | 1,000              | 0             | 1,000           | 1,235          | (235)                                  |
| Communications Access - Library             | 4,347              | 0             | 4,347           | 8,599          | (4,252)                                |
| Web Document Storage                        | 36,000             | 0             | 36,000          | 40             | 35,960                                 |
| Professional Services                       | 25,000             | 0             | 25,000          | 1,606          | 23,394                                 |
| Web File Maintenance                        | 2,000              | 0             | 2,000           | 544            | 1,456                                  |
| Repairs and Maintenance - Equipment         | 9,920              | 0             | 9,920           | 3,021          | 6,899                                  |
| Machinery and Equipment                     | 24,200             | 0             | 24,200          | 17,002         | 7,198                                  |
| <b>Total Information Technology</b>         | <b>125,136</b>     | <b>1,000</b>  | <b>126,136</b>  | <b>52,955</b>  | <b>73,181</b>                          |
| <b>Town Clerk/Treasurer:</b>                |                    |               |                 |                |  |
| Salaries                                    | 147,720            | 0             | 147,720         | 148,264        | (544)                                  |
| Health Insurance                            | 0                  | 25,920        | 25,920          | 23,661         | 2,259                                  |
| Dental Insurance                            | 0                  | 4,195         | 4,195           | 3,439          | 756                                    |
| Life/Disability Insurance                   | 0                  | 2,105         | 2,105           | 1,460          | 645                                    |
| Health Insurance Supplement                 | 0                  | 4,000         | 4,000           | 1,599          | 2,401                                  |
| Social Security                             | 0                  | 11,750        | 11,750          | 11,455         | 295                                    |
| Personnel Development                       | 0                  | 850           | 850             | 656            | 194                                    |
| Operating Supplies                          | 17,800             | 500           | 18,300          | 15,881         | 2,419                                  |
| Dues and Publications                       | 1,000              | 0             | 1,000           | 625            | 375                                    |
| Legal                                       | 0                  | 4,000         | 4,000           | 3,173          | 827                                    |
| Restoration of Records                      | 0                  | 0             | 0               | 1,700          | (1,700)                                |
| <b>Total Town Clerk/Treasurer</b>           | <b>166,520</b>     | <b>53,320</b> | <b>219,840</b>  | <b>211,913</b> | <b>7,927</b>                           |
| <b>Planning/Zoning:</b>                     |                    |               |                 |                |  |
| Salaries                                    | 285,686            | (4,542)       | 281,144         | 291,211        | (10,067)                               |
| Salaries - Planning Commission/Zoning Board | 3,000              | 0             | 3,000           | 3,000          | 0                                      |
| Overtime                                    | 0                  | 4,542         | 4,542           | 374            | 4,168                                  |
| Health Insurance                            | 0                  | 30,125        | 30,125          | 36,067         | (5,942)                                |
| Dental Insurance                            | 0                  | 4,930         | 4,930           | 4,289          | 641                                    |
| Life/Disability Insurance                   | 0                  | 5,440         | 5,440           | 4,566          | 874                                    |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments      | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|-----------------|-----------------|----------------|--|
| <b>Planning/Zoning (Cont'd)</b>              |                    |                 |                 |                |  |
| Health Insurance Supplement                  | \$ 0               | \$ 3,600        | \$ 3,600        | \$ 2,137       | \$ 1,463                               |
| Social Security                              | 0                  | 22,000          | 22,000          | 22,713         | (713)                                  |
| Personnel Development                        | 0                  | 4,950           | 4,950           | 4,442          | 508                                    |
| Operating Supplies                           | 5,020              | 2,500           | 7,520           | 5,110          | 2,410                                  |
| Advertising                                  | 500                | 0               | 500             | 1,833          | (1,333)                                |
| Dues and Publications                        | 1,500              | 0               | 1,500           | 817            | 683                                    |
| Professional Services                        | 9,000              | 0               | 9,000           | 5,540          | 3,460                                  |
| Legal  | 0                  | 28,500          | 28,500          | 24,544         | 3,956                                  |
| Third Party Consultant Fees                  | 0                  | 0               | 0               | 1,174          | (1,174)                                |
| Printing and Binding                         | 0                  | 0               | 0               | 637            | (637)                                  |
| Vehicle Maintenance and Transportation       | 3,600              | 0               | 3,600           | 3,198          | 402                                    |
| <b>Total Planning/Zoning</b>                 | <b>308,306</b>     | <b>102,045</b>  | <b>410,351</b>  | <b>411,652</b> | <b>(1,301)</b>                         |
| <b>Buildings/Grounds/Maintenance:</b>        |                    |                 |                 |                |  |
| Salaries                                     | 108,233            | 0               | 108,233         | 111,226        | (2,993)                                |
| Overtime                                     | 4,268              | 0               | 4,268           | 3,991          | 277                                    |
| Health Insurance                             | 0                  | 22,500          | 22,500          | 20,410         | 2,090                                  |
| Dental Insurance                             | 0                  | 2,360           | 2,360           | 2,005          | 355                                    |
| Life/Disability Insurance                    | 0                  | 1,285           | 1,285           | 1,059          | 226                                    |
| Health Insurance Supplement                  | 0                  | 2,000           | 2,000           | 1,353          | 647                                    |
| Social Security                              | 0                  | 9,000           | 9,000           | 8,802          | 198                                    |
| Personnel Development                        | 0                  | 0               | 0               | 598            | (598)                                  |
| Operating Supplies                           | 19,083             | 0               | 19,083          | 18,026         | 1,057                                  |
| Janitorial Services                          | 30,000             | 0               | 30,000          | 34,376         | (4,376)                                |
| Contractual Services                         | 13,645             | 0               | 13,645          | 11,880         | 1,765                                  |
| Repairs and Maintenance                      | 7,540              | 0               | 7,540           | 7,976          | (436)                                  |
| Repairs and Maintenance - Equipment          | 3,000              | 0               | 3,000           | 3,649          | (649)                                  |
| Transportation and Vehicle                   | 5,500              | 0               | 5,500           | 4,603          | 897                                    |
| Utilities                                    | 22,000             | 0               | 22,000          | 24,113         | (2,113)                                |
| Meeting House - Utilities                    | 7,200              | 0               | 7,200           | 6,616          | 584                                    |
| Senior Citizens - Utilities                  | 1,662              | 0               | 1,662           | 1,948          | (286)                                  |
| Parks - Utilities                            | 11,460             | 0               | 11,460          | 14,003         | (2,543)                                |
| Library - Utilities                          | 11,898             | 0               | 11,898          | 13,212         | (1,314)                                |
| <b>Buildings and Maintenance -</b>           | <b>0</b>           | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>0</b>                               |
| Town Office                                  | 6,400              | 0               | 6,400           | 19,845         | (13,445)                               |
| Senior Citizens                              | 580                | 0               | 580             | 423            | 157                                    |
| Library                                      | 5,000              | 0               | 5,000           | 6,117          | (1,117)                                |
| Meeting House                                | 4,400              | 0               | 4,400           | 4,704          | (304)                                  |
| Building Improvements                        | 13,600             | 0               | 13,600          | 9,950          | 3,650                                  |
| Machinery and Equipment                      | 2,000              | 0               | 2,000           | 1,933          | 67                                     |
| <b>Total Buildings/Grounds/Maintenance</b>   | <b>277,469</b>     | <b>37,145</b>   | <b>314,614</b>  | <b>332,818</b> | <b>(18,204)</b>                        |
| <b>Purchase and Maintain Equipment:</b>      |                    |                 |                 |                |  |
| Office Supplies                              | 15,945             | (12,945)        | 3,000           | 6,172          | (3,172)                                |
| Small Office Equipment                       | 3,000              | 0               | 3,000           | 2,002          | 998                                    |
| Telephone                                    | 33,000             | 0               | 33,000          | 32,726         | 274                                    |
| Postage                                      | 15,900             | 0               | 15,900          | 16,092         | (192)                                  |
| Equipment - Rentals/Leases                   | 22,000             | 0               | 22,000          | 19,758         | 2,242                                  |
| Repairs and Maintenance                      | 3,000              | 0               | 3,000           | 969            | 2,031                                  |
| Miscellaneous                                | 0                  | 0               | 0               | 884            | (884)                                  |
| <b>Total Purchase and Maintain Equipment</b> | <b>92,845</b>      | <b>(12,945)</b> | <b>79,900</b>   | <b>78,603</b>  | <b>1,297</b>                           |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments | Final<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|------------|-----------------|-----------|--|
| Public Safety Services:                |                    |            |                 |           |  |
| Communications                         | \$ 55,675          | \$ 0       | \$ 55,675       | \$ 55,807 | \$ (132)                               |
| Police Department:                     |                    |            |                 |           |  |
| Salaries                               | 1,365,594          | 0          | 1,365,594       | 1,372,368 | (6,774)                                |
| Overtime                               | 179,881            | 0          | 179,881         | 163,394   | 16,487                                 |
| Shift Differential                     | 28,185             | 0          | 28,185          | 20,325    | 7,860                                  |
| Longevity Differential                 | 0                  | 0          | 0               | 3,457     | (3,457)                                |
| Health Insurance                       | 0                  | 235,641    | 235,641         | 249,530   | (13,889)                               |
| Dental Insurance                       | 0                  | 22,670     | 22,670          | 22,803    | (133)                                  |
| Life/Disability Insurance              | 0                  | 24,535     | 24,535          | 20,657    | 3,878                                  |
| Health Insurance Supplement            | 0                  | 27,000     | 27,000          | 13,727    | 13,273                                 |
| Social Security                        | 0                  | 120,500    | 120,500         | 119,392   | 1,108                                  |
| Retirement                             | 0                  | 0          | 0               | 65        | (65)                                   |
| Operating Supplies                     | 0                  | 3,000      | 3,000           | 4,188     | (1,188)                                |
| Legal                                  | 0                  | 1,000      | 1,000           | 275       | 725                                    |
| Training                               | 10,000             | 0          | 10,000          | 12,160    | (2,160)                                |
| Micro-Computer                         | 5,000              | 0          | 5,000           | 5,854     | (854)                                  |
| Photo and Fingerprinting               | 2,500              | 0          | 2,500           | 974       | 1,526                                  |
| Uniforms and Equipment                 | 25,815             | 0          | 25,815          | 28,720    | (2,905)                                |
| Communications                         | 16,792             | 0          | 16,792          | 16,842    | (50)                                   |
| Vehicle Maintenance and Transportation | 50,376             | 0          | 50,376          | 59,425    | (9,049)                                |
| Miscellaneous                          | 6,500              | 0          | 6,500           | 13,337    | (6,837)                                |
| Harbormaster                           | 0                  | 0          | 0               | 2,623     | (2,623)                                |
| Special Programs                       | 4,000              | 0          | 4,000           | 1,773     | 2,227                                  |
| Total Police Department                | 1,694,643          | 434,346    | 2,128,989       | 2,131,889 | (2,900)                                |
| Fire Department:                       |                    |            |                 |           |  |
| Mutual Aid - St. Michaels              | 3,500              | 0          | 3,500           | 0         | 3,500                                  |
| Communications                         | 0                  | 0          | 0               | 500       | (500)                                  |
| Colchester Center                      | 297,900            | 0          | 297,900         | 297,900   | 0                                      |
| Malletts Bay                           | 242,600            | 0          | 242,600         | 242,600   | 0                                      |
| Total Fire Department                  | 544,000            | 0          | 544,000         | 541,000   | 3,000                                  |
| Rescue:                                |                    |            |                 |           |  |
| Salaries                               | 113,610            | 0          | 113,610         | 119,158   | (5,548)                                |
| Ambulance Personnel                    | 26,255             | 0          | 26,255          | 28,583    | (2,328)                                |
| Overtime                               | 17,691             | 0          | 17,691          | 11,936    | 5,755                                  |
| Health Insurance                       | 0                  | 13,830     | 13,830          | 14,939    | (1,109)                                |
| Dental Insurance                       | 0                  | 2,115      | 2,115           | 1,840     | 275                                    |
| Life/Disability Insurance              | 0                  | 1,960      | 1,960           | 1,403     | 557                                    |
| Health Insurance Supplement            | 0                  | 2,200      | 2,200           | 213       | 1,987                                  |
| Social Security                        | 0                  | 10,500     | 10,500          | 12,027    | (1,527)                                |
| Training                               | 8,000              | 0          | 8,000           | 10,059    | (2,059)                                |
| Operating Supplies                     | 9,000              | 1,400      | 10,400          | 10,463    | (63)                                   |
| Uniforms                               | 5,000              | 0          | 5,000           | 4,172     | 828                                    |
| Legal                                  | 0                  | 500        | 500             | 106       | 394                                    |
| Health and Safety                      | 3,100              | 0          | 3,100           | 1,551     | 1,549                                  |
| Repairs and Maintenance Equipment      | 4,710              | 0          | 4,710           | 4,447     | 263                                    |
| Buildings and Maintenance              | 18,500             | 0          | 18,500          | 17,052    | 1,448                                  |
| Communications Maintenance and Repair  | 1,500              | 0          | 1,500           | 994       | 506                                    |
| Utilities                              | 7,500              | 0          | 7,500           | 10,590    | (3,090)                                |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments    | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|---------------|-----------------|----------------|--|
| <b>Rescue (Cont'd)</b>                   |                    |               |                 |                |  |
| Vehicle Maintenance and Transportation   | \$ 7,500           | \$ 0          | \$ 7,500        | \$ 7,965       | \$ (465)                               |
| Special Programs                         | 500                | 0             | 500             | 290            | 210                                    |
| Machinery and Equipment                  | 4,950              | 0             | 4,950           | 9,420          | (4,470)                                |
| <b>Total Rescue</b>                      | <b>227,816</b>     | <b>32,505</b> | <b>260,321</b>  | <b>267,208</b> | <b>(6,887)</b>                         |
| <b>Public Works Administration:</b>      |                    |               |                 |                |  |
| Salaries                                 | 222,253            | 0             | 222,253         | 222,833        | (580)                                  |
| Health Insurance                         | 0                  | 31,745        | 31,745          | 28,850         | 2,895                                  |
| Dental Insurance                         | 0                  | 3,536         | 3,536           | 3,078          | 458                                    |
| Life/Disability Insurance                | 0                  | 3,965         | 3,965           | 3,270          | 695                                    |
| Health Insurance Supplement              | 0                  | 4,000         | 4,000           | 2,424          | 1,576                                  |
| Social Security                          | 0                  | 17,250        | 17,250          | 17,227         | 23                                     |
| Personal Development                     | 0                  | 0             | 0               | 251            | (251)                                  |
| Operating Supplies                       | 750                | 500           | 1,250           | 1,195          | 55                                     |
| Professional Services                    | 2,000              | 0             | 2,000           | 120            | 1,880                                  |
| Legal                                    | 0                  | 1,000         | 1,000           | 3,301          | (2,301)                                |
| Dues and Publications                    | 100                | 0             | 100             | 105            | (5)                                    |
| Stormwater Permitting                    | 0                  | 0             | 0               | 0              | 0                                      |
| Vehicle Maintenance and Transportation   | 4,000              | 0             | 4,000           | 4,644          | (644)                                  |
| <b>Total Public Works Administration</b> | <b>229,103</b>     | <b>61,996</b> | <b>291,099</b>  | <b>287,298</b> | <b>3,801</b>                           |
| <b>Public Works - Stormwater:</b>        |                    |               |                 |                |  |
| Legal                                    | 0                  | 3,000         | 3,000           | 1,804          | 1,196                                  |
| Catch Basins                             | 0                  | 3,600         | 3,600           | 1,279          | 2,321                                  |
| Sweeper                                  | 0                  | 3,000         | 3,000           | 3,874          | (874)                                  |
| Stormwater Pumps                         | 0                  | 750           | 750             | 5,033          | (4,283)                                |
| Stormwater Permitting                    | 0                  | 0             | 0               | 162            | (162)                                  |
| Treatment Structures                     | 0                  | 2,100         | 2,100           | 75             | 2,025                                  |
| Culverts                                 | 0                  | 2,389         | 2,389           | 1,863          | 526                                    |
| Miscellaneous                            | 0                  | 0             | 0               | 35             | (35)                                   |
| Public Outreach & Education              | 0                  | 0             | 0               | 4,403          | (4,403)                                |
| Water Quality Testing                    | 0                  | 0             | 0               | 224            | (224)                                  |
| <b>Total Public Works - Stormwater</b>   | <b>0</b>           | <b>14,839</b> | <b>14,839</b>   | <b>18,752</b>  | <b>(3,913)</b>                         |
| <b>Highway Department:</b>               |                    |               |                 |                |  |
| Salaries                                 | 304,707            | 0             | 304,707         | 300,461        | 4,246                                  |
| Seasonal Labor                           | 14,400             | 0             | 14,400          | 13,298         | 1,102                                  |
| Overtime                                 | 39,912             | 0             | 39,912          | 34,466         | 5,446                                  |
| Shift Differential                       | 0                  | 0             | 0               | 7,914          | (7,914)                                |
| Longevity Differential                   | 0                  | 0             | 0               | 232            | (232)                                  |
| Health Insurance                         | 0                  | 68,600        | 68,600          | 73,040         | (4,440)                                |
| Dental Insurance                         | 0                  | 8,915         | 8,915           | 7,756          | 1,159                                  |
| Life/Disability Insurance                | 0                  | 6,585         | 6,585           | 5,427          | 1,158                                  |
| Health Insurance Supplement              | 0                  | 5,000         | 5,000           | 3,064          | 1,936                                  |
| Social Security                          | 0                  | 27,500        | 27,500          | 27,583         | (83)                                   |
| Personal Development                     | 0                  | 0             | 0               | 660            | (660)                                  |
| Operating Supplies                       | 5,000              | 0             | 5,000           | 3,772          | 1,228                                  |
| Uniforms                                 | 6,300              | 0             | 6,300           | 5,402          | 898                                    |
| Chloride                                 | 8,000              | 0             | 8,000           | 7,910          | 90                                     |
| Culverts                                 | 2,389              | (2,389)       | 0               | 0              | 0                                      |
| Signs                                    | 5,500              | 0             | 5,500           | 4,845          | 655                                    |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|                                 | Original<br>Budget | Amendments     | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------|--------------------|----------------|-----------------|----------------|--|
| Highway Department (Cont'd)     |                    |                |                 |                |  |
| Gravel                          | \$ 11,000          | \$ 0           | \$ 11,000       | \$ 10,481      | \$ 519                                 |
| Asphalt Repair                  | 6,500              | 0              | 6,500           | 2,812          | 3,688                                  |
| Gasoline                        | 17,170             | 0              | 17,170          | 22,715         | (5,545)                                |
| Equipment Supplies              | 2,000              | 0              | 2,000           | 1,478          | 522                                    |
| Winter Sand                     | 19,800             | 0              | 19,800          | 18,599         | 1,201                                  |
| Winter Salt                     | 73,280             | 0              | 73,280          | 58,580         | 14,700                                 |
| Small Tools and Equipment       | 400                | 0              | 400             | 329            | 71                                     |
| Communications                  | 1,300              | 0              | 1,300           | 778            | 522                                    |
| Transfer for Tree Maintenance   | 6,250              | 0              | 6,250           | 1,700          | 4,550                                  |
| Hired Equipment - Summer        | 2,000              | (600)          | 1,400           | 377            | 1,023                                  |
| Striping                        | 10,000             | 0              | 10,000          | 8,794          | 1,206                                  |
| Hired Equipment                 | 1,300              | 0              | 1,300           | 1,242          | 58                                     |
| Professional Services           | 0                  | 0              | 0               | 0              | 0                                      |
| Truck #1 - 1995 International   | 750                | 0              | 750             | 64             | 686                                    |
| Truck #2 - 1993 Mack            | 750                | 0              | 750             | 418            | 332                                    |
| Truck #3 - 1999 International   | 750                | 0              | 750             | 1,485          | (735)                                  |
| Truck #4 - 2002 1 Ton Dump      | 500                | 0              | 500             | 518            | (18)                                   |
| Truck #5 - 1999 International   | 750                | 0              | 750             | 2,162          | (1,412)                                |
| Truck #6 - 1998 Ford Dump       | 750                | 0              | 750             | 1,885          | (1,135)                                |
| Truck #9 - 2002 Chevy Crew Cab  | 250                | 0              | 250             | 162            | 88                                     |
| 2000 International Dump Truck   | 750                | 0              | 750             | 1,700          | (950)                                  |
| Grader                          | 3,500              | 0              | 3,500           | 2,418          | 1,082                                  |
| Loader                          | 250                | 0              | 250             | 874            | (624)                                  |
| Tractor/Mower                   | 1,250              | 0              | 1,250           | 318            | 932                                    |
| Drott                           | 750                | 0              | 750             | 194            | 556                                    |
| Holder                          | 600                | 0              | 600             | 1,122          | (522)                                  |
| Sweeper                         | 3,000              | (3,000)        | 0               | 0              | 0                                      |
| Truck #8 - 00 Ford F550         | 500                | 0              | 500             | 725            | (225)                                  |
| Truck #19 - 98 Chevy Pick-Up    | 250                | 0              | 250             | 367            | (117)                                  |
| Chain Saws                      | 300                | 0              | 300             | 293            | 7                                      |
| Sanders                         | 1,700              | 0              | 1,700           | 1,411          | 289                                    |
| Snowplows                       | 6,960              | 0              | 6,960           | 7,082          | (122)                                  |
| Storm Water Pumps               | 750                | (750)          | 0               | 0              | 0                                      |
| Bridges                         | 500                | 0              | 500             | 0              | 500                                    |
| Commercial Drivers License      | 65                 | 0              | 65              | 192            | (127)                                  |
| Tires and Tubes                 | 4,000              | 0              | 4,000           | 3,036          | 964                                    |
| Street Lights                   | 113,428            | 0              | 113,428         | 108,276        | 5,152                                  |
| Traffic Signals                 | 4,380              | 0              | 4,380           | 4,389          | (9)                                    |
| Catch Basins                    | 3,600              | (3,600)        | 0               | 0              | 0                                      |
| <b>Total Highway Department</b> | <b>688,241</b>     | <b>106,261</b> | <b>794,502</b>  | <b>762,806</b> | <b>31,696</b>                          |
| Maintenance Facility:           |                    |                |                 |                |  |
| Salaries                        | 120,862            | 0              | 120,862         | 124,026        | (3,164)                                |
| Summer Labor                    | 8,064              | 0              | 8,064           | 8,456          | (392)                                  |
| Overtime                        | 4,138              | 0              | 4,138           | 2,289          | 1,849                                  |
| Shift Differential              | 0                  | 0              | 0               | 499            | (499)                                  |
| Longevity Differential          | 0                  | 0              | 0               | 17             | (17)                                   |
| Health Insurance                | 0                  | 19,920         | 19,920          | 21,443         | (1,523)                                |
| Dental Insurance                | 0                  | 3,515          | 3,515           | 2,898          | 617                                    |
| Life/Disability Insurance       | 0                  | 1,349          | 1,349           | 1,111          | 238                                    |
| Health Insurance Supplement     | 0                  | 1,500          | 1,500           | 1,331          | 169                                    |
| Social Security                 | 0                  | 10,250         | 10,250          | 10,273         | (23)                                   |
| Operating Supplies              | 1,800              | 0              | 1,800           | 1,536          | 264                                    |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|                                 | Original<br>Budget | Amendments     | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------|--------------------|----------------|-----------------|----------------|--|
| Highway Department (Cont'd)     |                    |                |                 |                |  |
| Gravel                          | \$ 11,000          | \$ 0           | \$ 11,000       | \$ 10,481      | \$ 519                                 |
| Asphalt Repair                  | 6,500              | 0              | 6,500           | 2,812          | 3,688                                  |
| Gasoline                        | 17,170             | 0              | 17,170          | 22,715         | (5,545)                                |
| Equipment Supplies              | 2,000              | 0              | 2,000           | 1,478          | 522                                    |
| Winter Sand                     | 19,800             | 0              | 19,800          | 18,599         | 1,201                                  |
| Winter Salt                     | 73,280             | 0              | 73,280          | 58,580         | 14,700                                 |
| Small Tools and Equipment       | 400                | 0              | 400             | 329            | 71                                     |
| Communications                  | 1,300              | 0              | 1,300           | 778            | 522                                    |
| Transfer for Tree Maintenance   | 6,250              | 0              | 6,250           | 1,700          | 4,550                                  |
| Hired Equipment - Summer        | 2,000              | (600)          | 1,400           | 377            | 1,023                                  |
| Striping                        | 10,000             | 0              | 10,000          | 8,794          | 1,206                                  |
| Hired Equipment                 | 1,300              | 0              | 1,300           | 1,242          | 58                                     |
| Professional Services           | 0                  | 0              | 0               | 0              | 0                                      |
| Truck #1 - 1995 International   | 750                | 0              | 750             | 64             | 686                                    |
| Truck #2 - 1993 Mack            | 750                | 0              | 750             | 418            | 332                                    |
| Truck #3 - 1999 International   | 750                | 0              | 750             | 1,485          | (735)                                  |
| Truck #4 - 2002 1 Ton Dump      | 500                | 0              | 500             | 518            | (18)                                   |
| Truck #5 - 1999 International   | 750                | 0              | 750             | 2,162          | (1,412)                                |
| Truck #6 - 1998 Ford Dump       | 750                | 0              | 750             | 1,885          | (1,135)                                |
| Truck #9 - 2002 Chevy Crew Cab  | 250                | 0              | 250             | 162            | 88                                     |
| 2000 International Dump Truck   | 750                | 0              | 750             | 1,700          | (950)                                  |
| Grader                          | 3,500              | 0              | 3,500           | 2,418          | 1,082                                  |
| Loader                          | 250                | 0              | 250             | 874            | (624)                                  |
| Tractor/Mower                   | 1,250              | 0              | 1,250           | 318            | 932                                    |
| Drott                           | 750                | 0              | 750             | 194            | 556                                    |
| Holder                          | 600                | 0              | 600             | 1,122          | (522)                                  |
| Sweeper                         | 3,000              | (3,000)        | 0               | 0              | 0                                      |
| Truck #8 - 00 Ford F550         | 500                | 0              | 500             | 725            | (225)                                  |
| Truck #19 - 98 Chevy Pick-Up    | 250                | 0              | 250             | 367            | (117)                                  |
| Chain Saws                      | 300                | 0              | 300             | 293            | 7                                      |
| Sanders                         | 1,700              | 0              | 1,700           | 1,411          | 289                                    |
| Snowplows                       | 6,960              | 0              | 6,960           | 7,082          | (122)                                  |
| Storm Water Pumps               | 750                | (750)          | 0               | 0              | 0                                      |
| Bridges                         | 500                | 0              | 500             | 0              | 500                                    |
| Commercial Drivers License      | 65                 | 0              | 65              | 192            | (127)                                  |
| Tires and Tubes                 | 4,000              | 0              | 4,000           | 3,036          | 964                                    |
| Street Lights                   | 113,428            | 0              | 113,428         | 108,276        | 5,152                                  |
| Traffic Signals                 | 4,380              | 0              | 4,380           | 4,389          | (9)                                    |
| Catch Basins                    | 3,600              | (3,600)        | 0               | 0              | 0                                      |
| <b>Total Highway Department</b> | <b>688,241</b>     | <b>106,261</b> | <b>794,502</b>  | <b>762,806</b> | <b>31,696</b>                          |
| Maintenance Facility:           |                    |                |                 |                |  |
| Salaries                        | 120,862            | 0              | 120,862         | 124,026        | (3,164)                                |
| Summer Labor                    | 8,064              | 0              | 8,064           | 8,456          | (392)                                  |
| Overtime                        | 4,138              | 0              | 4,138           | 2,289          | 1,849                                  |
| Shift Differential              | 0                  | 0              | 0               | 499            | (499)                                  |
| Longevity Differential          | 0                  | 0              | 0               | 17             | (17)                                   |
| Health Insurance                | 0                  | 19,920         | 19,920          | 21,443         | (1,523)                                |
| Dental Insurance                | 0                  | 3,515          | 3,515           | 2,898          | 617                                    |
| Life/Disability Insurance       | 0                  | 1,349          | 1,349           | 1,111          | 238                                    |
| Health Insurance Supplement     | 0                  | 1,500          | 1,500           | 1,331          | 169                                    |
| Social Security                 | 0                  | 10,250         | 10,250          | 10,273         | (23)                                   |
| Operating Supplies              | 1,800              | 0              | 1,800           | 1,536          | 264                                    |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments | Final<br>Budget | Actual  | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|------------|-----------------|---------|--|
| Maintenance Facility (Cont'd)          |                    |            |                 |         |  |
| Training                               | \$ 975             | \$ 0       | \$ 975          | \$ 975  | \$ 0                                   |
| Uniforms                               | 2,125              | 0          | 2,125           | 2,476   | (351)                                  |
| Equipment Supplies                     | 10,000             | 0          | 10,000          | 12,062  | (2,062)                                |
| Welding Supplies                       | 900                | 0          | 900             | 958     | (58)                                   |
| Repairs and Maintenance                | 13,000             | (1,500)    | 11,500          | 14,654  | (3,154)                                |
| Vehicle Maintenance and Transportation | 600                | 0          | 600             | 788     | (188)                                  |
| Utilities                              | 11,086             | 0          | 11,086          | 12,031  | (945)                                  |
| Machinery and Equipment                | 3,000              | 0          | 3,000           | 3,738   | (738)                                  |
| Total Maintenance Facility             | 176,550            | 35,034     | 211,584         | 221,561 | (9,977)                                |
| Health:                                |                    |            |                 |         |  |
| Visiting Nurse Association             | 17,000             | 0          | 17,000          | 17,000  | 0                                      |
| Howard Mental Health                   | 2,800              | 0          | 2,800           | 2,800   | 0                                      |
| Champlain Valley Agency on Aging       | 3,100              | 0          | 3,100           | 3,100   | 0                                      |
| Women Helping Battered Women           | 2,000              | 0          | 2,000           | 2,000   | 0                                      |
| Vermont Cares                          | 1,250              | 0          | 1,250           | 1,250   | 0                                      |
| Animal Control Contract                | 11,406             | 0          | 11,406          | 11,201  | 205                                    |
| Animal Control Fees                    | 3,500              | 0          | 3,500           | 1,576   | 1,924                                  |
| Health Officer - Miscellaneous         | 1,500              | 0          | 1,500           | 30      | 1,470                                  |
| Total Health                           | 42,556             | 0          | 42,556          | 38,957  | 3,599                                  |
| Cemetery:                              |                    |            |                 |         |  |
| Repairs and Maintenance                | 7,500              | 0          | 7,500           | 6,080   | 1,420                                  |
| Miscellaneous                          | 1,900              | 0          | 1,900           | 2,057   | (157)                                  |
| Total Cemetery                         | 9,400              | 0          | 9,400           | 8,137   | 1,263                                  |
| Recreation:                            |                    |            |                 |         |  |
| Salaries                               | 115,583            | 0          | 115,583         | 119,490 | (3,907)                                |
| Health Insurance                       | 0                  | 21,785     | 21,785          | 21,767  | 18                                     |
| Dental Insurance                       | 0                  | 2,115      | 2,115           | 1,840   | 275                                    |
| Life/Disability Insurance              | 0                  | 2,185      | 2,185           | 1,809   | 376                                    |
| Health Insurance Supplement            | 0                  | 3,000      | 3,000           | 869     | 2,131                                  |
| Social Security                        | 0                  | 9,000      | 9,000           | 9,251   | (251)                                  |
| Personnel Development                  | 0                  | 2,900      | 2,900           | 2,150   | 750                                    |
| Office Supplies                        | 500                | 500        | 1,000           | 980     | 20                                     |
| Operating Supplies                     | 1,750              | 0          | 1,750           | 2,659   | (909)                                  |
| Dues and Publications                  | 675                | 0          | 675             | 705     | (30)                                   |
| Legal                                  | 0                  | 1,000      | 1,000           | 0       | 1,000                                  |
| Printing and Binding                   | 1,000              | 0          | 1,000           | 0       | 1,000                                  |
| Vehicle Maintenance and Transportation | 2,200              | 0          | 2,200           | 2,029   | 171                                    |
| Special Programs                       | 6,700              | 0          | 6,700           | 7,094   | (394)                                  |
| Transfer to RAD                        | 6,125              | 0          | 6,125           | 6,125   | 0                                      |
| Total Recreation                       | 134,533            | 42,485     | 177,018         | 176,768 | 250                                    |
| Library:                               |                    |            |                 |         |  |
| Salaries                               | 221,684            | 0          | 221,684         | 198,741 | 22,943                                 |
| Health Insurance                       | 0                  | 38,470     | 38,470          | 37,174  | 1,296                                  |
| Dental Insurance                       | 0                  | 4,385      | 4,385           | 3,743   | 642                                    |
| Life/Disability Insurance              | 0                  | 1,505      | 1,505           | 1,285   | 220                                    |
| Personnel Development                  | 0                  | 0          | 0               | 30      | (30)                                   |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments         | Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|--------------------|-----------------|----------------|--|
| <b>Library (Cont'd)</b>                              |                    |                    |                 |                |  |
| Health Insurance Supplement                          | \$ 0               | \$ 7,500           | \$ 7,500        | \$ 1,489       | \$ 6,011                               |
| Social Security                                      | 0                  | 17,000             | 17,000          | 16,599         | 401                                    |
| Operating Supplies                                   | 2,940              | 0                  | 2,940           | 4,452          | (1,512)                                |
| Micro-Computer                                       | 600                | 0                  | 600             | 688            | (88)                                   |
| Books - Adult  | 14,466             | 0                  | 14,466          | 14,934         | (468)                                  |
| Books - Juvenile                                     | 13,222             | 0                  | 13,222          | 13,143         | 79                                     |
| Periodicals  | 4,859              | 0                  | 4,859           | 4,738          | 121                                    |
| Audio/Visual Materials                               | 3,300              | 0                  | 3,300           | 3,421          | (121)                                  |
| Postage  | 2,800              | 0                  | 2,800           | 2,226          | 574                                    |
| Dues and Subscriptions                               | 1,156              | 0                  | 1,156           | 1,110          | 46                                     |
| Legal  | 0                  | 500                | 500             | 0              | 500                                    |
| Programming  | 1,000              | 0                  | 1,000           | 765            | 235                                    |
| Communications                                       | 0                  | 0                  | 0               | 602            | (602)                                  |
| Printing and Publicity                               | 749                | 0                  | 749             | 699            | 50                                     |
| Repair and Maintenance- Equipment                    | 200                | 0                  | 200             | 140            | 60                                     |
| Vehicle Maintenance and Transportation               | 1,050              | 0                  | 1,050           | 1,884          | (834)                                  |
| Machinery and Equipment                              | 5,976              | 0                  | 5,976           | 3,059          | 2,917                                  |
| <b>Total Library</b>                                 | <b>274,002</b>     | <b>69,360</b>      | <b>343,362</b>  | <b>310,922</b> | <b>32,440</b>                          |
| <b>Debt:</b>   |                    |                    |                 |                |  |
| Interest Payment                                     | 15,000             | 0                  | 15,000          | 0              | 15,000                                 |
| <b>Total Debt</b>                                    | <b>15,000</b>      | <b>0</b>           | <b>15,000</b>   | <b>0</b>       | <b>15,000</b>                          |
| <b>Intergovernmental Expenses:</b>                   |                    |                    |                 |                |  |
| GBIC   | 6,000              | 0                  | 6,000           | 6,000          | 0                                      |
| Chittenden County Regional Planning                  | 9,921              | 0                  | 9,921           | 9,921          | 0                                      |
| Winooski Valley Park District                        | 33,300             | 0                  | 33,300          | 33,300         | 0                                      |
| Vermont League of Cities and Towns                   | 11,631             | 0                  | 11,631          | 11,631         | 0                                      |
| Handicap Transportation                              | 23,596             | 0                  | 23,596          | 15,564         | 8,032                                  |
| Metropolitan Planning Organization                   | 7,895              | 0                  | 7,895           | 7,699          | 196                                    |
| Colchester Community Development Corporation         | 100,000            | 0                  | 100,000         | 100,000        | 0                                      |
| Local Motion   | 3,500              | 0                  | 3,500           | 3,500          | 0                                      |
| County Tax   | 82,328             | 0                  | 82,328          | 85,116         | (2,788)                                |
| <b>Total Intergovernmental Expenses</b>              | <b>278,171</b>     | <b>0</b>           | <b>278,171</b>  | <b>272,731</b> | <b>5,440</b>                           |
| <b>Employee Benefits and General Insurance:</b>      |                    |                    |                 |                |  |
| Retirement   | 262,640            | 0                  | 262,640         | 208,742        | 53,898                                 |
| Unemployment   | 12,000             | 0                  | 12,000          | 13,117         | (1,117)                                |
| Social Security                                      | 288,360            | (288,360)          | 0               | 10,518         | (10,518)                               |
| Health Insurance                                     | 564,171            | (564,171)          | 0               | 0              | 0                                      |
| Dental   | 66,116             | (66,116)           | 0               | 0              | 0                                      |
| Life and Disability                                  | 58,659             | (58,659)           | 0               | 0              | 0                                      |
| Health Insurance - Supplemental                      | 67,000             | (67,000)           | 0               | 0              | 0                                      |
| EAP Miscellaneous                                    | 500                | 0                  | 500             | 0              | 500                                    |
| Worker's Compensation                                | 77,000             | 0                  | 77,000          | 94,057         | (17,057)                               |
| Miscellaneous  | 3,500              | 0                  | 3,500           | 600            | 2,900                                  |
| <b>Total Employee Benefits and General Insurance</b> | <b>1,399,946</b>   | <b>(1,044,306)</b> | <b>355,640</b>  | <b>327,034</b> | <b>28,606</b>                          |

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

TOWN OF COLCHESTER, VERMONT  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Original<br>Budget | Amendments  | Final<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|-------------|-----------------|------------|--|
| Miscellaneous:                                   |                    |             |                 |            |  |
| Personnel Development                            | \$ 10,000          | \$ (10,000) | \$ 0            | \$ 1,567   | \$ (1,567)                             |
| Advertising                                      | 6,500              | 0           | 6,500           | 3,913      | 2,587                                  |
| Fair Day   | 5,500              | 0           | 5,500           | 5,000      | 500                                    |
| Miscellaneous                                    | 4,000              | 0           | 4,000           | 8,816      | (4,816)                                |
| Miscellaneous Recruitment                        | 6,000              | 0           | 6,000           | 2,924      | 3,076                                  |
| Fort Ethan Allen Rehabilitation                  | 10,000             | 0           | 10,000          | 6,610      | 3,390                                  |
| Special Programs                                 | 15,640             | 0           | 15,640          | 3,604      | 12,036                                 |
| Total Miscellaneous                              | 57,640             | (10,000)    | 47,640          | 32,434     | 15,206                                 |
| Capital Acquisition:                             |                    |             |                 |            |  |
| Machinery and Equipment                          | 39,000             | 0           | 39,000          | 39,482     | (482)                                  |
| Total Capital Acquisition                        | 39,000             | 0           | 39,000          | 39,482     | (482)                                  |
| Total Expenditures                               | 7,686,304          | 0           | 7,686,304       | 7,493,370  | 192,934                                |
| Excess/(Deficiency) of Revenue Over Expenditures | \$ (70,000)        | \$ 0        | \$ (70,000)     | 36,846     | \$ 106,846                             |
| Fund Balance - July 1, 2003                      |                    |             |                 | 905,175    |  |
| Fund Balance - June 30, 2004                     |                    |             |                 | \$ 942,021 |  |

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

TOWN OF COLCHESTER, VERMONT  
OTHER GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2004

|  | Special Revenue Funds       |                            |                         | Capital Projects Funds |   |                       | Debt Service Fund | Permanent Fund  | Total               |
|--|-----------------------------|----------------------------|-------------------------|------------------------|---|-----------------------|-------------------|-----------------|---------------------|
|  | Police Special Revenue Fund | Community Development Fund | Recreation Program Fund | Cemetery Fund          | Recreation Acquisition and Development Fund | Capital Projects Fund |                   |                 |                     |
| Cash   | \$ 129,374                  | \$ 64,613                  | \$ 0                    | \$ 12,951              | \$ 305,789                                  | \$ 30,211             | \$ 59,440         | \$ 8,159        | \$ 610,537          |
| Investments  | 0                           | 0                          | 0                       | 82,049                 | 0   | 0                     | 0                 | 0               | 82,049              |
| Accounts Receivable (Net of Allowance for Doubtful Accounts) | 0                           | 889                        | 0                       | 2,595                  | 0   | 19,164                | 0                 | 0               | 22,648              |
| Notes Receivable   | 0                           | 372,889                    | 0                       | 0                      | 0   | 0                     | 0                 | 0               | 372,889             |
| Due from Other Governments                                   | 0                           | 0                          | 0                       | 0                      | 0   | 15,938                | 0                 | 0               | 15,938              |
| Due From Other Funds   | 0                           | 0                          | 87,122                  | 150                    | 9,622                                       | 0                     | 15,500            | 0               | 173,538             |
| Other Current Assets   | 0                           | 0                          | 650                     | 0                      | 0   | 0                     | 0                 | 0               | 650                 |
| <b>Total Assets</b>  | <b>\$ 129,374</b>           | <b>\$ 438,391</b>          | <b>\$ 87,772</b>        | <b>\$ 97,745</b>       | <b>\$ 315,411</b>                           | <b>\$ 65,313</b>      | <b>\$ 74,940</b>  | <b>\$ 8,159</b> | <b>\$ 1,278,249</b> |

ASSETS

LIABILITIES AND FUND BALANCES

|  |                   |                   |                  |                  |                   |                  |                  |                 |                     |
|--|-------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|-----------------|---------------------|
| Accounts and Contracts Payable             | \$ 0              | \$ 0              | \$ 8,985         | \$ 0             | \$ 123            | \$ 110,265       | \$ 38,363        | \$ 0            | \$ 157,736          |
| Accrued Liabilities                        | 0                 | 0                 | 2,890            | 0                | 0                 | 0                | 0                | 0               | 2,890               |
| Due to Other Funds                         | 0                 | 0                 | 0                | 0                | 0                 | 49,957           | 0                | 0               | 49,957              |
| Other Liabilities                          | 0                 | 0                 | 1,285            | 0                | 0                 | 0                | 0                | 0               | 1,285               |
| Deferred Revenue                           | 17,485            | 371,111           | 0                | 0                | 0                 | 15,938           | 0                | 0               | 404,534             |
| <b>Total Liabilities</b>                   | <b>17,485</b>     | <b>371,111</b>    | <b>13,160</b>    | <b>0</b>         | <b>123</b>        | <b>176,160</b>   | <b>38,363</b>    | <b>0</b>        | <b>616,402</b>      |
| Fund Balances (Deficit):                   |                   |                   |                  |                  |                   |                  |                  |                 |                     |
| Reserved:                                  | 111,889           | 67,280            | 0                | 97,745           | 315,288           | 0                | 0                | 8,159           | 600,361             |
| Unreserved:                                |                   |                   |                  |                  |                   |                  |                  |                 |                     |
| Designated                                 | 0                 | 0                 | 74,612           | 0                | 0                 | 0                | 36,577           | 0               | 172,333             |
| Undesignated                               | 0                 | 0                 | 0                | 0                | 0                 | (110,847)        | 0                | 0               | (110,847)           |
| <b>Total Fund Balances (Deficit)</b>       | <b>111,889</b>    | <b>67,280</b>     | <b>74,612</b>    | <b>97,745</b>    | <b>315,288</b>    | <b>(110,847)</b> | <b>36,577</b>    | <b>8,159</b>    | <b>661,847</b>      |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 129,374</b> | <b>\$ 438,391</b> | <b>\$ 87,772</b> | <b>\$ 97,745</b> | <b>\$ 315,411</b> | <b>\$ 65,313</b> | <b>\$ 74,940</b> | <b>\$ 8,159</b> | <b>\$ 1,278,249</b> |

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

TOWN OF COLCHESTER, VERMONT  
OTHER GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2004

|  | Special Revenue Funds       |                            |                         |               | Capital Projects Funds                      |                       |                        | Debt Service Fund | Permanent Fund | Total            |
|--|-----------------------------|----------------------------|-------------------------|---------------|---|-----------------------|------------------------|-------------------|----------------|------------------|
|  | Police Special Revenue Fund | Community Development Fund | Recreation Program Fund | Cometary Fund | Recreation Acquisition and Development Fund | Capital Projects Fund | Capital Equipment Fund |                   |                |                  |
| <b>Revenues:</b>   |                             |                            |                         |               |   |                       |                        |                   |                |                  |
| Intergovernmental Revenues                               | \$ 21,862                   | \$ 0                       | \$ 0                    | \$ 0          | \$ 0  | \$ 72,500             | \$ 15,000              | \$ 0              | \$ 0           | \$ 109,362       |
| Property Taxes   | 0                           | 0                          | 0                       | 0             | 0   | 695,370               | 265,505                | 0                 | 0              | 1,326,959        |
| Charges for Services                                     | 0                           | 0                          | 157,805                 | 0             | 77,175                                      | 18,310                | 0                      | 6,787             | 0              | 260,277          |
| Interest   | 1,169                       | 521                        | 0                       | 6,910         | 2,364                                       | 197                   | 1,001                  | 44                | 44             | 12,223           |
| Other Revenues   | 0                           | 10,667                     | 0                       | 2,665         | 0   | 16,278                | 0                      | 0                 | 0              | 29,610           |
| <b>Total Revenues</b>                                    | <b>23,031</b>               | <b>11,188</b>              | <b>157,805</b>          | <b>9,575</b>  | <b>79,539</b>                               | <b>802,855</b>        | <b>281,506</b>         | <b>6,831</b>      | <b>6,831</b>   | <b>1,738,411</b> |
| <b>Expenditures:</b>                                     |                             |                            |                         |               |   |                       |                        |                   |                |                  |
| Current Expenditures                                     |                             |                            |                         |               |   |                       |                        |                   |                |                  |
| Library  | 0                           | 0                          | 0                       | 0             | 0   | 0                     | 0                      | 7,032             | 0              | 7,032            |
| Public Safety  | 54,780                      | 0                          | 0                       | 0             | 0   | 0                     | 0                      | 0                 | 0              | 54,780           |
| Recreation   | 0                           | 0                          | 156,104                 | 0             | 0   | 0                     | 0                      | 0                 | 0              | 156,104          |
| Debt Service   | 0                           | 0                          | 0                       | 0             | 0   | 0                     | 0                      | 365,503           | 0              | 365,503          |
| Capital Expenditures                                     | 0                           | 0                          | 0                       | 0             | 22,637                                      | 801,051               | 362,760                | 0                 | 0              | 1,186,448        |
| <b>Total Expenditures</b>                                | <b>54,780</b>               | <b>0</b>                   | <b>156,104</b>          | <b>0</b>      | <b>22,637</b>                               | <b>801,051</b>        | <b>362,760</b>         | <b>365,503</b>    | <b>7,032</b>   | <b>1,769,867</b> |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>(31,749)</b>             | <b>11,188</b>              | <b>1,701</b>            | <b>9,575</b>  | <b>56,902</b>                               | <b>1,804</b>          | <b>(81,254)</b>        | <b>578</b>        | <b>(201)</b>   | <b>(31,456)</b>  |
| <b>Other Financing Sources/(Uses):</b>                   |                             |                            |                         |               |   |                       |                        |                   |                |                  |
| Transfers in   | 0                           | 0                          | 0                       | 0             | 6,125                                       | 13,214                | 0                      | 0                 | 0              | 19,339           |
| Proceeds of Long-Term Debt                               | 0                           | 0                          | 0                       | 0             | 0   | 7,424                 | 0                      | 0                 | 0              | 7,424            |
| <b>Total Other Financing Sources (Uses)</b>              | <b>0</b>                    | <b>0</b>                   | <b>0</b>                | <b>0</b>      | <b>6,125</b>                                | <b>20,638</b>         | <b>0</b>               | <b>0</b>          | <b>0</b>       | <b>26,763</b>    |
| <b>Net Change in Fund Balances</b>                       | <b>(31,749)</b>             | <b>11,188</b>              | <b>1,701</b>            | <b>9,575</b>  | <b>63,027</b>                               | <b>22,442</b>         | <b>(81,254)</b>        | <b>578</b>        | <b>(201)</b>   | <b>(4,693)</b>   |
| Fund Balances/(Deficit) - July 1, 2003                   | 143,638                     | 56,092                     | 72,911                  | 88,170        | 252,261                                     | (133,289)             | 117,831                | 60,566            | 8,360          | 666,540          |
| <b>Fund Balances/(Deficit) - June 30, 2004</b>           | <b>111,889</b>              | <b>67,280</b>              | <b>74,612</b>           | <b>97,745</b> | <b>315,288</b>                              | <b>(110,847)</b>      | <b>36,577</b>          | <b>61,144</b>     | <b>8,159</b>   | <b>661,847</b>   |

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

# COLCHESTER CEMETERY ASSOCIATION, INC.

---

**Annual Report:**

**Balance On Hand 2/1/03**

Chittenden Bank, money market \$4,030.43

**Receipts:**

|                                   |                   |            |
|-----------------------------------|-------------------|------------|
| Interest, money market            | \$15.09           |            |
| Interest, CofD                    | \$446.30          |            |
| DNP Slect, Dividend               | \$528.72          |            |
| American Inc. Fd, Dividend        | \$191.01          |            |
| Prime Income, Dividend            | 48.77             |            |
| Town of Colchester, reimbursement | <u>\$4,525.00</u> |            |
|                                   |                   | \$5,754.89 |

**Sale of Lots:**

|                       |                |          |
|-----------------------|----------------|----------|
| Martel, Roy A & Emida | \$100.00       |          |
| Riegler, Jerri        | <u>\$50.00</u> |          |
|                       |                | \$150.00 |

**Endowments:**

|                       |                 |          |
|-----------------------|-----------------|----------|
| Martel, Roy A & Emida | \$400.00        |          |
| Riegler, Jerri        | <u>\$200.00</u> |          |
|                       |                 | \$600.00 |

**Account Transfer**

\$2,000.00

**Total Receipts**

\$8,504.89  
\$12,535.32

**Expenses:**

|                                |              |                   |
|--------------------------------|--------------|-------------------|
| Edward Lafountain, maintenance | \$8,200.00   |                   |
| Postage                        | <u>22.83</u> |                   |
|                                |              | <u>\$8,222.83</u> |

**Balance on Hand 1/31/04**

Chittenden Bank, money market \$4,312.49

**Investments**

|                      | Mkt Value 2/1/03  | Mkt Value 1/31/04  |
|----------------------|-------------------|--------------------|
| MSDW Prime Income    | \$15,302.03       | -0-                |
| DW Liquid Asset      | \$5,867.00        | \$328.38           |
| Western Bank CofD    | \$15,044.10       | -0-                |
| Evergreen Adj Rate B | \$15,395.19       | \$15,773.42        |
| American Inc. Fd.    |                   | \$11,242.60        |
| DNP Select Income    | <u>\$7,109.40</u> | \$7,639.12         |
| Cash                 |                   | <u>\$24,000.00</u> |
|                      | \$58,718.62       | \$58,983.52        |

Joyce S. Sweeney  
Treasurer

## DELINQUENT TAX COLLECTOR

### Status Report as of June 30, 2004

| Taxes, Interest and Penalties billed, collected and balances due for fiscal 2003/2004: |              |          |          |              |
|--|--------------|----------|----------|--------------|
|  | Taxes        | Interest | Penalty  | Total        |
| Billed   | \$25,369,096 | \$26,618 | \$72,264 | \$25,467,978 |
| Collected  | \$25,228,048 | \$17,248 | \$63,570 | \$25,308,866 |
| Net Due  | \$141,048    | \$9,370  | \$8,694  | \$159,112    |

| Current and Prior Year Taxes, Penalty and Interest Due: |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
| Tax Year  | FY 01     | FY 02     | FY 03     | FY 04     |
| 95-96S  | \$345     | \$6       | \$352     |           |
| 96-97   | \$4,326   | \$988     | \$1,074   | \$403     |
| 97-98   | \$9,186   | \$1,313   | \$957     | \$1,040   |
| 98-99   | \$9,101   | \$2,372   | \$1,413   | \$877     |
| 99-00   | \$20,059  | \$5,841   | \$1,736   | \$1,682   |
| 00-01   | \$162,644 | \$41,429  | \$7,858   | \$4,976   |
| 01-02   |           | \$188,466 | \$55,552  | \$13,475  |
| 02-03   |           |           | \$165,891 | \$47,952  |
| 03-04   |           |           |           | \$159,102 |
| Totals  | \$205,662 | \$240,416 | \$234,833 | \$229,507 |
| % Uncollected   |           |           |           | 0.92%     |

Karen Richard,  
Delinquent Tax Collector

COLCHESTER TOWN EMPLOYEES ANNUAL SALARIES

| DEPT        | EE NAME   | HRS/<br>WK | POSITION                       | HIRE DATE  | SALARY<br>6/30/2004 | DEPT   | DEPT       | EE NAME                                     | HRS/<br>WK | POSITION                      | HIRE DATE  | SALARY<br>6/30/2004 |  |        |
|-------------|-----------|------------|--------------------------------|------------|---------------------|--|------------|---|------------|-------------------------------|------------|---------------------|--|--------|
| Manager     | VOEGELE   | 40         | TOWN MANAGER                   | 4/17/2000  | 73,357              | Bldgs/Gr   | Bldgs/Gr   | RYAN  | 40         | PARKS SUPERVISOR              | 4/6/1992   | 40,073              |  |        |
|             | BOEHM     | 40         | ASST TOWN MANAGER and CFO      | 10/14/2002 | 66,867              |  |            | MITCHELL                                    | 20         | GROUND MAINTENANCE            | 9/28/1998  | 14,124              |  |        |
|             | LABARGE   | 40         | HUMAN RESOURCES MANAGER        | 1/2/1990   | 42,413              |  |            | VANAT                                       | 20         | GROUND MAINTENANCE            | 12/16/2002 | 13,881              |  |        |
| Finance     | TWITE     | 40         | ADMINISTRATIVE ASSISTANT       | 6/30/2003  | 27,945              | Recreation   | Recreation | CUTTITTA                                    | 40         | RECREATION DIRECTOR           | 11/7/2000  | 49,825              |  |        |
|             | COLEMAN   | 40         | FINANCE OFFICER                | 4/30/1979  | 51,838              |  |            | MITCHELL                                    | 40         | ASSISTANT RECREATION DIRECTOR | 12/18/2000 | 38,405              |  |        |
|             | MOFFATT   | 40         | DEPUTY FINANCE OFFICER         | 8/17/1987  | 43,776              |  |            | TURMEL                                      | 40         | ADMINISTRATIVE ASSISTANT      | 10/1/2002  | 27,464              |  |        |
| Assessor    | MURRAY    | 35         | FINANCE CLERK                  | 10/5/1992  | 26,459              | Police   | Police     | KIRKER                                      | 40         | CHIEF OF POLICE               | 1/5/1970   | 64,825              |  |        |
|             | PAULSEN   | 40         | ASSESSOR                       | 10/28/1991 | 52,832              |  |            | ADAMS                                       | 40         | DISPATCHER                    | 9/5/1998   | 31,229              |  |        |
| Clerk/Treas | JENNINGS  | 40         | ADMINISTRATIVE ASSISTANT       | 7/1/1986   | 34,497              | Police   | Police     | AKERLIND                                    | 40         | POLICE OFFICER YEAR 3+ YEARS  | 12/21/1998 | 35,749              |  |        |
|             | RICHARD   | 40         | TOWN CLERK/TREASURER           | 2/10/1987  | 49,402              |  |            | ALLEN                                       | 40         | SERGEANT                      | 1/2/1984   | 51,746              |  |        |
|             | GRAETER   | 40         | ASSISTANT CLERK/TREASURER      | 4/19/2004  | 29,854              |  |            | ASHLEY                                      | 40         | CORPORAL                      | 12/12/1990 | 41,781              |  |        |
| Plan/Zoning | MORIN     | 35         | ASSISTANT TOWN CLERK           | 7/11/1995  | 26,068              | Police   | Police     | BARTON                                      | 40         | CORPORAL                      | 1/16/1985  | 43,351              |  |        |
|             | PEACOCK   | 24         | ASSISTANT TOWN CLERK           | 1/16/1996  | 17,611              |  |            | BEAN  | 40         | SERGEANT                      | 6/24/1980  | 53,589              |  |        |
|             | PECOR     | 24         | ASSISTANT TOWN CLERK           | 7/1/1999   | 17,060              |  |            | BENWAY                                      | 40         | DISPATCHER                    | 3/23/2001  | 29,660              |  |        |
| Rescue      | GREEN     | 40         | DIRECTOR OF PLANNING & ZONING  | 7/25/1988  | 52,203              | Police   | Police     | BERGERON                                    | 40         | POLICE OFFICER YEAR 1         | 10/31/1984 | 34,748              |  |        |
|             | DION      | 38         | PLANNING/ZONING ASSISTANT      | 4/13/1998  | 29,350              |  |            | BRESSLER                                    | 40         | CORPORAL                      | 2/3/2003   | 33,847              |  |        |
|             | GILLIAN   | 30         | ADMINISTRATIVE ASSISTANT       | 9/8/2003   | 20,244              |  |            | CANNON                                      | 40         | CORPORAL                      | 11/16/1981 | 43,351              |  |        |
| DPW Admin   | GREIG     | 20         | FILE CLERK                     | 10/13/1999 | 14,110              | Police   | Police     | COLE  | 40         | CORPORAL                      | 7/1/1985   | 43,351              |  |        |
|             | HADD      | 40         | TOWN PLANNER                   | 9/4/2001   | 46,700              |  |            | FISH  | 40         | CORPORAL                      | 4/10/2002  | 34,814              |  |        |
|             | KITTLE    | 40         | BUILDING INSPECTOR             | 11/27/1989 | 46,952              |  |            | FISHER                                      | 40         | POLICE OFFICER YEAR 1 TO 3    | 1/16/1989  | 43,351              |  |        |
| Highway     | RAY       | 40         | HEALTH SAFETY INSPECTOR        | 1/13/2003  | 42,197              | Police   | Police     | FITZGERALD                                  | 40         | DISPATCHER                    | 8/8/1994   | 38,526              |  |        |
|             | RIDDLE    | 32         | DEVELOPMENT REVIEW COORD       | 1/11/1988  | 29,677              |  |            | FONTAINE                                    | 40         | DISPATCHER                    | 11/28/2001 | 30,179              |  |        |
|             | FLIEGER   | 40         | EMT CREW CHIEF                 | 2/1/2001   | 37,746              |  |            | FOURNIER                                    | 40         | CORPORAL                      | 8/7/1989   | 33,145              |  |        |
| Mechanics   | LAMOUREUX | 40         | EMT                            | 3/29/2004  | 31,518              | Police   | Police     | FOURNIER                                    | 40         | POLICE OFFICER YEAR 3+ YEARS  | 8/11/1980  | 43,351              |  |        |
|             | ZITER     | 40         | EMT                            | 8/20/2001  | 32,631              |  |            | GONYAW                                      | 40         | CORPORAL                      | 9/3/1996   | 37,606              |  |        |
|             | OSBORNE   | 40         | PUBLIC WORKS DIRECTOR          | 7/22/1991  | 63,866              |  |            | HULL  | 40         | CORPORAL                      | 6/12/1999  | 43,351              |  |        |
| Library     | SOBOSLAI  | 40         | TOWN ENGINEER                  | 5/15/1996  | 51,291              | Police   | Police     | HARVIE                                      | 40         | POLICE OFFICER YEAR 1         | 1/5/2004   | 31,191              |  |        |
|             | TUTTLE    | 40         | OPERATIONS MANAGER             | 7/6/1999   | 50,771              |  |            | JACOBS                                      | 40         | CORPORAL                      | 1/18/1990  | 42,026              |  |        |
|             | OPEN      | 40         | STAFF ENGINEER                 | 1/1/1999   | 40,077              |  |            | KADISH                                      | 40         | POLICE OFFICER YEAR 3+ YEARS  | 8/8/1994   | 38,526              |  |        |
| Library     | COOTWARE  | 40         | MAINTENANCE II                 | 5/17/1999  | 30,707              | Police   | Police     | KINNEY                                      | 40         | POLICE OFFICER YEAR 1 TO 3    | 8/13/2001  | 34,102              |  |        |
|             | JENNINGS  | 40         | MAINTENANCE I                  | 7/2/1973   | 36,648              |  |            | MARCEAU                                     | 40         | CORPORAL                      | 7/29/2002  | 33,247              |  |        |
|             | JULIEN    | 40         | MAINTENANCE I                  | 4/14/1999  | 28,247              |  |            | MIRANOWICZ                                  | 40         | CORPORAL                      | 4/16/1979  | 43,351              |  |        |
| Library     | PROVOST   | 40         | MAINTENANCE I                  | 9/18/1978  | 36,648              | Police   | Police     | PARISH                                      | 20         | POLICE OFFICER YEAR 1 TO 3    | 3/7/2002   | 34,712              |  |        |
|             | SIPLE     | 40         | MAINTENANCE II                 | 12/24/1970 | 41,563              |  |            | PARIZO                                      | 40         | STAFF ASSISTANT-POLICE        | 7/3/1986   | 15,088              |  |        |
|             | SMALL     | 40         | MAINTENANCE I                  | 3/5/1980   | 36,648              |  |            | PATTEN                                      | 40         | LIEUTENANT                    | 8/5/1974   | 58,671              |  |        |
| Library     | SMITH     | 40         | MAINTENANCE I                  | 2/17/1987  | 36,648              | Police   | Police     | PURDY                                       | 40         | DISPATCHER                    | 1/14/2004  | 29,660              |  |        |
|             | VELTE     | 40         | MAINTENANCE I                  | 1/22/2001  | 28,247              |  |            | ROLANDINI                                   | 40         | POLICE OFFICER YEAR 1         | 7/30/2003  | 30,591              |  |        |
|             | CURTISS   | 40         | MECHANIC II-FOREMAN            | 7/30/1979  | 51,001              |  |            | ROY   | 40         | POLICE OFFICER YEAR 1 TO 3    | 7/29/2002  | 33,846              |  |        |
| Library     | LANDRY    | 40         | MECHANIC I                     | 5/27/1986  | 30,707              | Police   | Police     | SPACAPAN                                    | 40         | SERGEANT                      | 7/13/1987  | 48,705              |  |        |
|             | NICHOLS   | 40         | MECHANIC I                     | 5/27/1986  | 41,563              |  |            | STECH                                       | 40         | ADMINISTRATIVE ASSISTANT      | 6/2/1986   | 36,833              |  |        |
|             | REID      | 40         | LIBRARY DIRECTOR               | 11/13/2001 | 49,402              |  |            | TOTALS                                      |            |                               | 12/15/1975 | 56,361              |  |        |
| Library     | CUSHING   | 24         | LIBRARY TECHNICAL ASSISTANT    | 12/5/1988  | 17,875              | Police   | Police     | AVERAGE                                     |            |                               | 90         | 3,324,840           |  |        |
|             | DOUBLEDAY | 24         | LIBRARY ASSISTANT/CIRCULATION  | 7/22/1998  | 16,479              |  |            | MEDIAN                                      |            |                               |            |                     |  | 36,943 |
|             | GAMBERG   | 24         | LIBRARY CLERK - YOUTH SERVICES | 10/3/2000  | 16,160              |  |            | Salary amounts do not include overtime pay. |            |                               |            | 36,648              |  |        |
| Library     | GLUCK     | 25         | LIBR ASST/PUBLICITY VOL COORD  | 6/3/2004   | 16,870              | Paid OT in the Police Department ranged from \$182 to \$19,932. The average was \$5,832 and the median was \$4,978.  |            |   |            |                               |            |                     |  |        |
|             | PEACOCK   | 35         | YOUTH LIBRARIAN                | 3/10/2003  | 32,460              | Paid OT in the Public Works Department (Highway, Mechanics, Buildings and Grounds) ranged from \$1,435 to \$5,103. The average was \$3,481 and the median was \$3,487. |            |   |            |                               |            |                     |  |        |
|             | TALLMADGE | 24         | LIBR ASST/YOUTH SERVICES       | 5/27/2003  | 16,195              |  |            |   |            |                               |            |                     |  |        |
| Library     | TRUDEAU   | 26         | ASSISTANT TO THE LIBRARIAN     | 5/18/1978  | 20,998              |  |            |   |            |                               |            |                     |  |        |
|             | OPEN      | 35         | BOOK/MOBILE SPECIALIST         |            | 28,210              |  |            |   |            |                               |            |                     |  |        |

**Town of Colchester  
Fiscal Year 2004 Grants Awards**

| Grantor   | Purpose                        | Amount                    |
|---|--------------------------------|---------------------------|
| <u>Public Works</u>                               |                                |                           |
| U S EPA STAG Grant                                | Stormwater Improvements        | \$75,000                  |
| U S EPA STAG Grant                                | Wastewater Plant Expansion     | \$1,250,000               |
| VT Agency of Transportation Class II Paving Grant | Roadway Reconstruction         | \$150,000                 |
| Vermont Local Roads                               | Stormwater Improvements        | \$7,000                   |
| VT Agency of Natural Resources                    | Stormwater Improvements        | \$7,000                   |
| Federal Emergency Management Agency (FEMA)        | Road Repair                    | \$260,000                 |
| Federal Highway Administration                    | Road Construction              | \$1,000,000               |
| <u>Planning &amp; Zoning</u>                      |                                |                           |
| VT Agency of Natural Resources                    | Revolving Loan Fund            | \$150,000                 |
| VT Dept of Housing & Community Affairs            | Housing Needs Analysis         | \$12,945                  |
| <u>Police</u>                                     |                                |                           |
| US Dept of Homeland Security                      | Homeland Security Preparedness | \$112,548                 |
| US Dept of Justice BJA                            | Evidence Tracking System       | \$13,677                  |
| <u>Town Clerk</u>                                 |                                |                           |
| VT Secretary of State                             | Voting Machines                | \$12,000                  |
| <u>Rescue</u>                                     |                                |                           |
| US Dept of Homeland Security                      | Homeland Security Preparedness | \$226,794                 |
| <i>Total Grant Awards in FY 04</i>                |                                | <b><u>\$3,276,964</u></b> |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| Account                       | FY 04 Actual     | FY 05 Budget     | FY 06 Budget     | % Inc/Dec from<br>FY 05 |
|-------------------------------|------------------|------------------|------------------|-------------------------|
| <b>REVENUES</b>               |                  |                  |                  |                         |
| PROPERTY TAXES                | 6,090,046        | 6,661,130        | 7,137,458        | 7.2%                    |
| INTEREST ON DELINQUENT TAXES  | 51,034           | 48,000           | 44,000           | -8.3%                   |
| PENALTIES ON DELINQUENT TAXES | 72,139           | 74,000           | 74,000           | 0.0%                    |
| LIQUOR LICENSES               | 3,170            | 3,500            | 3,500            | 0.0%                    |
| DOG LICENSES                  | 6,027            | 6,500            | 7,600            | 16.9%                   |
| BUILDING/ZONING PERMITS       | 209,731          | 150,000          | 205,500          | 37.0%                   |
| SEPTIC PERMITS                | 16,614           | 11,666           | 12,454           | 6.8%                    |
| DRB/BLA APPLICATIONS          | 12,077           | 16,000           | 16,682           | 4.3%                    |
| DRB - PUBLIC NOTICES          | 5,503            | 2,700            | 3,015            | 11.7%                   |
| ORDINANCE AND MAP COPIES      | 1,282            | 1,350            | 1,350            | 0.0%                    |
| EXCAVATION W/ROW              | 9,100            | 6,014            | 6,394            | 6.3%                    |
| CERTIFICATES OF OCCUPANCY     | 15,050           | 16,143           | 15,515           | -3.9%                   |
| GIS INCOME                    | 200              | 300              | 300              | 0.0%                    |
| FED'L GRANT - PUBLIC SAFETY   | 17,462           | 0                | 0                | N/A                     |
| STATE AID TO HIGHWAYS         | 172,441          | 163,850          | 163,850          | 0.0%                    |
| ACT 60 REIMBURSEMENT          | 6,529            | 6,500            | 6,500            | 0.0%                    |
| STATE PMTS IN LIEU OF TAXES   | 62,554           | 70,000           | 70,000           | 0.0%                    |
| CURRENT USE HOLD HARMLESS     |                  | 8,300            | 9,100            | 9.6%                    |
| MILTON DISPATCH               | 44,000           | 56,000           | 70,000           | 25.0%                   |
| ANNUAL SCHOOL PAYMENT         | 28,481           | 44,500           | 39,900           | -10.3%                  |
| VLCT INS DISTRIBUTIONS        | 1,754            | 0                | 0                | N/A                     |
| RECORDING FEES                | 186,134          | 160,000          | 160,000          | 0.0%                    |
| RECORDING FEES - SURCHARGE    |                  | 0                | 0                | N/A                     |
| LICENSES - TOWN               | 4,120            | 4,400            | 4,400            | 0.0%                    |
| GREEN MOUNTAIN PASSPORTS      | 50               | 100              | 50               | -50.0%                  |
| MARRIAGE LICENSES             | 1,514            | 1,200            | 1,800            | 50.0%                   |
| CIVIL UNION LICENSES          | 39               | 100              | 50               | -50.0%                  |
| PASSPORTS                     | 420              | 0                | 5,000            | N/A                     |
| DEPT MOTOR VEHICLES           | 3,473            | 3,600            | 3,800            | 5.6%                    |
| CERTIFIED COPIES OF VITAL REC | 7,948            | 6,200            | 8,000            | 29.0%                   |
| COPIES AND MAPS               | 15,601           | 21,500           | 16,500           | -23.3%                  |
| USE OF VAULT                  | 5,415            | 5,500            | 5,800            | 5.5%                    |
| CUSI                          |                  | 22,475           | 22,500           | 0.1%                    |
| POLICE                        | 2,250            | 2,000            | 2,000            | 0.0%                    |
| AMBULANCE                     | 148,250          | 138,000          | 180,000          | 30.4%                   |
| ROAD MISCELLANEOUS            | 1,160            | 1,100            | 1,100            | 0.0%                    |
| BLDGS/GROUNDS SERVICES        | 7,999            | 8,000            | 8,000            | 0.0%                    |
| DOG CONTROL                   | 1,921            | 1,200            | 1,900            | 58.3%                   |
| RECREATION                    | 10,170           | 8,000            | 10,000           | 25.0%                   |
| DISTRICT COURT FINES          | 54,461           | 70,000           | 65,000           | -7.1%                   |
| FINES                         | 6,000            | 5,000            | 5,000            | 0.0%                    |
| INTEREST EARNINGS             | 36,122           | 44,000           | 32,000           | -27.3%                  |
| MISCELLANEOUS                 | 6,436            | 7,000            | 5,500            | -21.4%                  |
| PROMOTIONAL                   | 527              | 0                | 0                | N/A                     |
| WEB DOCUMENT RETRIEVAL        |                  | 0                | 0                | N/A                     |
| SUPPORT PAYMENTS              | 44,937           | 43,965           | 45,505           | 3.5%                    |
| COMMUNITY DEVELOPMENT         |                  | 0                | 0                | N/A                     |
| TOWER RENTAL                  | 0                | 0                | 0                |                         |
| SOFTWARE LEASE                | 89,650           | 0                | 0                | N/A                     |
| TRANSFER FROM SEWER FUND      | 70,427           | 69,700           | 80,500           | 15.5%                   |
| REDUCTION IN FUND BALANCE     | 0                | 200,000          | 100,000          | -50.0%                  |
| TRANSFER FR TECH RESERVE      | 0                | 30,000           | 30,000           | 0.0%                    |
| TRANSFER FROM CAPITAL PAVING  |                  | 71,900           | 84,150           | 17.0%                   |
| <b>Total Revenues</b>         | <b>7,530,217</b> | <b>8,271,393</b> | <b>8,765,673</b> | <b>6.0%</b>             |
| <b>SELECTBOARD</b>            |                  |                  |                  |                         |
| SALARIES                      | 5,000            | 5,000            | 5,000            | 0.0%                    |
| FICA                          | 551              | 383              | 383              | 0.0%                    |
| TOWN MEETING                  | 3,276            | 4,000            | 4,000            | 0.0%                    |
| TOWN REPORT                   | 7,692            | 11,200           | 5,000            | -55.4%                  |
| MISCELLANEOUS                 | 109              | 4,000            | 4,000            | 0.0%                    |
| CONTINGENCY                   | 13,214           | 50,000           | 50,000           | 0.0%                    |
| <b>Total Selectboard</b>      | <b>29,842</b>    | <b>74,583</b>    | <b>68,383</b>    | <b>-8.3%</b>            |
| <b>MANAGER</b>                |                  |                  |                  |                         |
| SALARIES                      | 192,216          | 203,595          | 217,048          | 6.6%                    |
| HEALTH INS                    | 27,382           | 27,070           | 26,902           | -0.6%                   |
| DENTAL INS                    | 2,992            | 3,092            | 2,293            | -25.8%                  |
| LIFE/DIS                      | 3,225            | 3,126            | 3,273            | 4.7%                    |
| HEALTH INS - SUPPLEMENTAL     | 1,410            | 2,250            | 1,875            | -16.7%                  |
| SOCIAL SECURITY               | 15,255           | 15,575           | 16,834           | 8.1%                    |
| RETIREMENT                    | 890              | 13,937           | 14,878           | 6.8%                    |
| WORKER'S COMPENSATION         |                  | 0                | 540              | N/A                     |
| UNEMPLOYMENT                  |                  | 0                | 490              | N/A                     |
| PERSONNEL DEVELOPMENT         | 4,690            | 8,675            | 8,175            | -5.8%                   |
| TOWN PERSONNEL DEVELOPMENT    |                  | 0                | 0                | N/A                     |
| INSURANCE-PACIF/CL/BOND/E&O   | 111,556          | 124,000          | 141,500          | 14.1%                   |
| DUES & PUBLICATIONS           | 3,432            | 2,927            | 2,927            | 0.0%                    |
| PROFESSIONAL SERVICES         | 2,040            | 3,000            | 1,400            | -53.3%                  |
| LEGAL                         | 14,297           | 20,000           | 21,300           | 6.5%                    |
| LEGAL UNION NEGOTIATING       | 21,837           | 17,000           | 17,000           | 0.0%                    |
| OTHER PURCHASED SERVICES      | 408              | 2,000            | 1,000            | -50.0%                  |
| VEHICLE MAINT AND TRANSP      | 3,460            | 3,850            | 3,850            | 0.0%                    |
| OFFICE SUPPLIES               | 2,097            | 1,550            | 4,000            | 158.1%                  |
| EMERGENCY MANAGEMENT          | 0                | 0                |                  | N/A                     |

| COLCHESTER PROPOSED FY 2006 BUDGET |                |                |                |                      |
|------------------------------------|----------------|----------------|----------------|----------------------|
| Account                            | FY 04 Actual   | FY 05 Budget   | FY 06 Budget   | % Inc/Dec from FY 05 |
| FLAG REPLACEMENT                   |                | 500            | 500            | 0.0%                 |
| MISC                               | 329            | 2,500          | 2,500          | 0.0%                 |
| MUNICIPAL MARKETING                | 297            | 2,000          | 2,000          | 0.0%                 |
| BUILDING IMPROVEMENTS              | 9,114          | 5,000          | 5,000          | 0.0%                 |
| MUNICIPAL HALL PLANNING            | 833            | 10,000         | 7,500          | -25.0%               |
| PUBLIC HEARING ADVERTISING         | 0              | 2,800          | 2,800          | 0.0%                 |
| GREEN UP VERMONT                   | 0              | 300            | 300            | 0.0%                 |
| MISC EMPLOYMENT BENEFITS           | 0              | 0              | 3,000          | N/A                  |
| BIKE BRIDGE                        | 0              | 0              | 25,000         | N/A                  |
| TELEPHONE                          | 0              | 0              | 2,230          | N/A                  |
| CONMMUNITY DEVELOPMENT             | 0              | 0              | 0              | N/A                  |
| POSTAGE                            | 0              | 0              | 675            | N/A                  |
| UTILITIES                          | 0              | 0              | 2,250          | N/A                  |
| BLDG MAINTENANCE                   | 0              | 0              | 1,136          | N/A                  |
| <b>Total Manager</b>               | <b>417,760</b> | <b>474,747</b> | <b>540,176</b> | <b>13.8%</b>         |
| <b>CIVIL BOARD</b>                 |                |                |                |                      |
| SALARIES                           | 13,981         | 17,600         | 14,600         | -17.0%               |
| FICA                               | 1,070          | 1,469          | 1,117          | -24.0%               |
| MISCELLANEOUS                      | 1,242          | 9,700          | 4,500          | -53.6%               |
| MACHINERY AND EQUIPMENT            | 210            | 0              | 0              | N/A                  |
| <b>Total Civil Board</b>           | <b>16,502</b>  | <b>28,769</b>  | <b>20,217</b>  | <b>-29.7%</b>        |
| <b>FINANCE</b>                     |                |                |                |                      |
| SALARIES                           | 136,464        | 130,692        | 148,268        | 13.4%                |
| HEALTH INS                         | 17,412         | 21,349         | 24,084         | 12.8%                |
| DENTAL INS                         | 2,113          | 2,340          | 2,330          | -0.4%                |
| LIFE/DIS                           | 1,918          | 2,052          | 2,013          | -1.9%                |
| HEALTH INS - SUPPLEMENTAL          | 1,480          | 1,800          | 1,500          | -16.7%               |
| SOCIAL SECURITY                    | 10,512         | 9,998          | 11,342         | 13.4%                |
| RETIREMENT                         |                | 8,948          | 9,148          | 2.2%                 |
| WORKER'S COMPENSATION              |                | 0              | 519            | N/A                  |
| UNEMPLOYMENT                       |                | 0              | 420            | N/A                  |
| PERSONNEL DEVELOPMENT              | 276            | 1,350          | 1,350          | 0.0%                 |
| OFFICE SUPPLIES                    | 112            | 500            | 500            | 0.0%                 |
| OPERATING SUPPLIES                 | 1,488          | 1,500          | 1,550          | 3.3%                 |
| MICRO-COMPUTER                     | 36,885         | 68,000         | 42,200         | -37.9%               |
| DUES AND PUBLICATIONS              | 610            | 655            | 675            | 3.1%                 |
| PROFESSIONAL SERVICES              | 22,500         | 40,000         | 35,000         | -12.5%               |
| TELEPHONE                          |                | 0              | 1,530          | N/A                  |
| POSTAGE                            |                | 0              | 475            | N/A                  |
| UTILITIES                          |                | 0              | 1,812          | N/A                  |
| BLDG MAINTENANCE                   |                | 0              | 914            | N/A                  |
| SOFTWARE LEASE                     | 86,562         | 0              | 0              | N/A                  |
| MISCELLANEOUS                      |                | 300            | 300            | 0.0%                 |
| <b>Total Finance</b>               | <b>318,331</b> | <b>289,484</b> | <b>285,930</b> | <b>-1.2%</b>         |
| <b>ASSESSOR</b>                    |                |                |                |                      |
| SALARIES                           | 90,545         | 86,103         | 90,959         | 5.6%                 |
| LISTERS                            |                | 1,800          | 500            | -72.2%               |
| HEALTH INS                         | 13,294         | 14,440         | 15,942         | 10.4%                |
| DENTAL INS                         | 1,230          | 1,380          | 1,326          | -3.9%                |
| LIFE/DIS                           | 1,307          | 1,352          | 1,401          | 3.6%                 |
| HEALTH INS - SUPPLEMENTAL          | 1,427          | 1,338          | 1,078          | -19.4%               |
| SOCIAL SECURITY                    | 6,908          | 6,793          | 6,997          | 3.0%                 |
| RETIREMENT                         |                | 6,027          | 6,367          | 5.6%                 |
| WORKER'S COMPENSATION              |                | 0              | 361            | N/A                  |
| UNEMPLOYMENT                       |                | 0              | 263            | N/A                  |
| OPERATING SUPPLIES                 | 433            | 500            | 500            | 0.0%                 |
| PERSONNEL DEVELOPMENT              | 153            |                |                | N/A                  |
| DUES AND PUBLICATIONS              | 30             | 65             | 65             | 0.0%                 |
| LEGAL                              | 10,888         | 10,000         | 10,000         | 0.0%                 |
| PROFESSIONAL SERVICES              | 3,346          | 3,000          | 6,600          | 120.0%               |
| VEHICLE MAINT AND TRANSP           | 457            | 400            | 400            | 0.0%                 |
| COMPUTER                           |                | 1,000          | 1,000          | 0.0%                 |
| REAPPRAISAL DEFENSE                | 0              | 100,000        | 50,000         | -50.0%               |
| POSTAGE                            |                | 0              | 1,876          | N/A                  |
| UTILITIES                          |                | 0              | 745            | N/A                  |
| TELEPHONE                          |                | 0              | 1,530          | N/A                  |
| BLDG MAINTENANCE                   |                | 0              | 376            | N/A                  |
| MISC                               | 192            | 300            | 0              | -100.0%              |
| <b>Total Assessor</b>              | <b>130,210</b> | <b>234,498</b> | <b>198,286</b> | <b>-15.4%</b>        |
| <b>INFORMATION TECHNOLOGY</b>      |                |                |                |                      |
| SALARIES                           | 11,704         | 11,830         | 42,153         | 256.3%               |
| HEALTH INS                         |                | 2,988          | 4,233          | 41.7%                |
| DENTAL INS                         |                | 212            | 386            | 82.1%                |
| LIFE/DIS                           |                | 186            | 193            | 3.8%                 |
| HEALTH INS - SUPPLEMENTAL          |                | 333            | 443            | 33.0%                |
| RETIREMENT                         |                | 828            | 876            | 5.8%                 |
| SOCIAL SECURITY                    | 892            | 905            | 3,225          | 256.4%               |
| WORKER'S COMPENSATION              |                | 0              | 167            | N/A                  |
| UNEMPLOYMENT                       |                |                | 140            | N/A                  |
| PERSONNEL DEVELOPMENT              | 700            | 5,000          | 4,500          | -10.0%               |
| PROFESSIONAL SERVICES              | 1,606          | 30,000         | 0              | -100.0%              |
| WEB FILE MAINTENANCE               | 544            | 2,000          | 2,000          | 0.0%                 |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| <b>Account</b>                      | <b>FY 04 Actual</b> | <b>FY 05 Budget</b> | <b>FY 06 Budget</b> | <b>% Inc/Dec from<br/>FY 05</b> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>COMMUNICATIONS - LIBRARY</b>     | 8,599               |                     |                     | N/A                             |
| TELEPHONE                           | 1,235               | 1,300               | 1,300               | 0.0%                            |
| REPAIR/MAINT - EQUIP                | 3,021               | 3,000               | 3,000               | 0.0%                            |
| MACHINERY AND EQUIPMENT             | 17,002              | 12,000              | 12,000              | 0.0%                            |
| SOFTWARE                            | 7,612               | 2,000               | 2,000               | 0.0%                            |
| Day Break                           | 40                  | 0                   | 0                   | N/A                             |
| <b>Total Information Technology</b> | <b>52,955</b>       | <b>72,582</b>       | <b>76,616</b>       | <b>5.6%</b>                     |
| <b>TOWN CLERK/TREASURER</b>         |                     |                     |                     |                                 |
| SALARIES                            | 148,264             | 158,315             | 166,151             | 4.9%                            |
| HEALTH INS                          | 23,661              | 34,981              | 43,626              | 24.7%                           |
| DENTAL INS                          | 3,439               | 3,225               | 4,115               | 27.6%                           |
| LIFE/DIS                            | 1,460               | 2,486               | 2,513               | 1.1%                            |
| HEALTH INS - SUPPLEMENTAL           | 1,599               | 3,450               | 2,250               | -34.8%                          |
| RETIREMENT                          |                     | 11,082              | 11,421              | 3.1%                            |
| SOCIAL SECURITY                     | 11,455              | 12,111              | 12,711              | 5.0%                            |
| WORKER'S COMPENSATION               |                     | 0                   | 660                 | N/A                             |
| UNEMPLOYMENT                        |                     | 0                   | 700                 | N/A                             |
| OPERATING SUPPLIES                  | 15,882              | 17,800              | 17,800              | 0.0%                            |
| MICRO-COMPUTER                      |                     | 0                   | 0                   | N/A                             |
| PERSONNEL DEVELOPMENT               | 655                 |                     |                     | N/A                             |
| DUES, SUBSCRIPTIONS                 | 625                 | 1,500               | 1,500               | 0.0%                            |
| RESTORATION OF RECORDS              | 1,700               | 0                   | 0                   | N/A                             |
| MACHINERY AND EQUIPMENT             |                     | 0                   | 1,000               | N/A                             |
| LEGAL                               | 3,173               | 2,800               | 3,500               | 25.0%                           |
| POSTAGE                             |                     | 0                   | 7,505               | N/A                             |
| UTILITIES                           |                     |                     | 4,294               | N/A                             |
| BLDG MAINTENANCE                    |                     | 0                   | 2,167               | N/A                             |
| TELEPHONE                           |                     | 0                   | 2,230               | N/A                             |
| MISCELLANEOUS                       |                     | 300                 | 300                 | 0.0%                            |
| <b>Total Town Clerk/Treasurer</b>   | <b>211,913</b>      | <b>248,050</b>      | <b>284,443</b>      | <b>14.7%</b>                    |
| <b>PLANNING/ZONING</b>              |                     |                     |                     |                                 |
| SALARIES                            | 291,211             | 299,940             | 322,802             | 7.6%                            |
| OVERTIME                            | 375                 | 4,778               | 4,775               | -0.1%                           |
| HEALTH INS                          | 36,068              | 38,920              | 51,204              | 31.6%                           |
| DENTAL INS                          | 4,289               | 4,874               | 5,017               | 2.9%                            |
| LIFE/DIS                            | 4,566               | 4,784               | 4,971               | 3.9%                            |
| HEALTH INS - SUPPLEMENTAL           | 2,137               | 3,129               | 2,229               | -28.8%                          |
| RETIREMENT                          |                     | 20,996              | 22,596              | 7.6%                            |
| SOCIAL SECURITY                     | 22,713              | 23,311              | 25,060              | 7.5%                            |
| WORKER'S COMPENSATION               |                     | 0                   | 2,534               | N/A                             |
| UNEMPLOYMENT                        |                     | 0                   | 1,138               | N/A                             |
| SALARIES - PLAN COMM/ZON BD         | 3,000               | 3,000               | 3,000               | 0.0%                            |
| OPERATING SUPPLIES                  | 5,105               | 4,627               | 7,520               | 62.5%                           |
| ADVERTISING                         |                     | 0                   | 0                   | N/A                             |
| DUES AND PUBLICATIONS               | 818                 | 1,500               | 1,500               | 0.0%                            |
| PROFESSIONAL SERVICES               | 5,540               | 7,000               | 7,000               | 0.0%                            |
| 3rd PARTY CONSULTANT FEES           | 1,174               | 0                   | 0                   | N/A                             |
| VEHICLE MAINT AND TRANSP            | 3,198               | 3,600               | 3,600               | 0.0%                            |
| LEGAL                               | 24,545              | 19,000              | 19,000              | 0.0%                            |
| ADVERTISING-RECRUITMENT             | 1,833               | 500                 | 500                 | 0.0%                            |
| PRINTING & BINDING                  | 638                 | 1,500               | 1,900               | 26.7%                           |
| COMPUTERS                           |                     | 2,000               | 2,000               | 0.0%                            |
| PERSONNEL DEVELOPMENT               | 4,442               | 4,900               | 4,900               | 0.0%                            |
| ADVERTISING-PUBLIC MEETINGS         |                     | 2,900               | 2,900               | 0.0%                            |
| MISC                                |                     | 300                 | 0                   | -100.0%                         |
| POSTAGE                             |                     | 0                   | 3,753               | N/A                             |
| COMMUNICATIONS                      |                     | 0                   | 232                 | N/A                             |
| UTILITIES                           |                     | 0                   | 2,954               | N/A                             |
| TELEPHONE                           |                     | 0                   | 3,980               | N/A                             |
| ORTHO PHOTOGRAPHS                   |                     | 10,000              | 0                   | -100.0%                         |
| FORT GRANT MATCH                    |                     | 0                   | 0                   | N/A                             |
| BLDG MAINTENANCE                    |                     | 0                   | 1,491               | N/A                             |
| EXIT 17 WASTEWATER                  |                     | 0                   | 0                   | N/A                             |
| Cert Local Gov Grant Match          |                     | 0                   | 0                   | N/A                             |
| GIS Local Gov Grant Match           |                     | 0                   | 3,000               | N/A                             |
| Master Plan Rewrite                 |                     | 0                   | 2,000               | N/A                             |
| <b>Total Planning/Zoning</b>        | <b>411,652</b>      | <b>461,559</b>      | <b>513,556</b>      | <b>11.3%</b>                    |
| <b>BUILDINGS/GROUNDS</b>            |                     |                     |                     |                                 |
| SALARIES                            | 111,226             | 71,508              | 81,036              | 13.3%                           |
| Chg in Sal & Ben for Seas Labor     |                     |                     | 0                   |                                 |
| SEASONAL LABOR                      |                     | 40,950              | 64,800              | 58.2%                           |
| OVERTIME                            | 3,991               | 4,268               | 4,268               | 0.0%                            |
| HEALTH INS                          | 20,410              | 18,477              | 25,038              | 35.5%                           |
| DENTAL INS                          | 2,005               | 1,772               | 1,819               | 2.7%                            |
| LIFE/DIS                            | 1,059               | 1,833               | 1,248               | -31.9%                          |
| HEALTH INS - SUPPLEMENTAL           | 1,353               | 1,375               | 1,406               | 2.3%                            |
| RETIREMENT                          |                     | 5,006               | 5,673               | 13.3%                           |
| SOCIAL SECURITY                     | 8,802               | 8,930               | 11,483              | 28.6%                           |
| WORKER'S COMPENSATION               |                     | 0                   | 8,682               | N/A                             |
| UNEMPLOYMENT                        |                     | 0                   | 960                 | N/A                             |
| PERSONNEL DEVELOPMENT               | 598                 | 0                   | 800                 | N/A                             |
| OPERATING SUPPLIES                  | 18,026              | 18,741              | 18,751              | 0.1%                            |
| JANATORIAL SERVICES                 | 34,376              | 34,556              | 25,029              | -27.6%                          |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| Account                              | FY 04 Actual     | FY 05 Budget     | FY 06 Budget     | % Inc/Dec from FY 05 |
|--------------------------------------|------------------|------------------|------------------|----------------------|
| <b>CONTRACTUAL SERVICES</b>          | 11,880           | 11,050           | 11,900           | 7.7%                 |
| REPAIRS AND MAINTENANCE              | 7,976            | 7,000            | 8,200            | 17.1%                |
| REPAIR/MAINT - EQUIP                 | 3,649            | 3,000            | 4,000            | 33.3%                |
| VEHICLE MAINT AND TRANSP             | 4,603            | 5,500            | 7,050            | 28.2%                |
| UTILITIES-TOWN HALL                  | 24,113           | 23,025           | 0                | -100.0%              |
| UTILITIES-MEETING HOUSE              | 6,616            | 7,200            | 7,560            | 5.0%                 |
| UTILITIES - SENIOR CENTER            | 1,948            | 1,662            | 2,304            | 38.6%                |
| UTILITIES - PARKS                    | 14,003           | 12,910           | 15,592           | 20.8%                |
| UTILITIES - LIBRARY                  | 13,212           | 12,110           | 0                | -100.0%              |
| MAINTENANCE-TOWN HALL                | 19,845           | 7,292            | 0                | -100.0%              |
| MAINTENANCE-SENIOR CENTER            | 423              | 500              | 850              | 70.0%                |
| MAINTENANCE-LIBRARY                  | 6,117            | 5,400            | 0                | -100.0%              |
| MAINTENANCE-MEETING HOUSE            | 4,704            | 4,400            | 5,541            | 25.9%                |
| PARK IMPROVEMENTS                    |                  | 0                | 3,850            | N/A                  |
| BUILDINGS AND IMPROVEMENTS           | 9,950            | 13,600           | 13,600           | 0.0%                 |
| NON BLDG IMPROVEMENTS                |                  | 0                | 0                | N/A                  |
| MACHINERY AND EQUIPMENT              | 1,935            | 0                | 2,000            | N/A                  |
| MISC                                 |                  | 2,300            | 0                | -100.0%              |
| <b>Total Bldg/Grounds</b>            | <b>332,818</b>   | <b>324,365</b>   | <b>333,440</b>   | <b>2.8%</b>          |
| <b>PURCHASE/MAINTAIN EQUIPMENT</b>   |                  |                  |                  |                      |
| OFFICE SUPPLIES                      | 6,172            | 5,000            | 4,000            | -20.0%               |
| TELEPHONE                            | 32,726           | 33,000           | 0                | -100.0%              |
| REPAIR/MAINT - EQUIP                 | 1,049            | 3,000            | 3,000            | 0.0%                 |
| EQUIPMENT - RENTALS/LEASES           | 19,758           | 22,000           | 23,000           | 4.5%                 |
| SMALL OFFICE EQUIPMENT               | 2,806            | 0                | 0                | N/A                  |
| POSTAGE                              | 16,092           | 18,500           | 5,000            | -73.0%               |
| <b>Total Purchase/Maintain Equip</b> | <b>78,603</b>    | <b>81,500</b>    | <b>35,000</b>    | <b>-57.1%</b>        |
| <b>PUBLIC SAFETY SERVICES</b>        |                  |                  |                  |                      |
| COMMUNICATIONS                       | 56,307           | 55,675           | 0                | -100.0%              |
| <b>Total Public Safety Services</b>  | <b>56,307</b>    | <b>55,675</b>    | <b>0</b>         | <b>-100.0%</b>       |
| <b>POLICE</b>                        |                  |                  |                  |                      |
| POLICE SALARIES                      | 1,372,368        | 1,312,468        | 1,410,321        | 7.5%                 |
| POLICE OVERTIME                      | 166,851          | 134,300          | 144,000          | 7.2%                 |
| POLICE SHIFT DIFFERENTIAL            | 20,325           | 15,393           | 17,766           | 15.4%                |
| DISPATCH SALARIES                    |                  | 194,558          | 222,124          | 14.2%                |
| DISPATCH OVERTIME                    |                  | 35,700           | 28,500           | -20.2%               |
| DISPATCH SHIFT DIFFERENTIAL          |                  | 4,492            | 4,492            | 0.0%                 |
| HEALTH INS                           | 249,530          | 309,461          | 349,663          | 13.0%                |
| DENTAL INS                           | 22,803           | 27,204           | 26,080           | -4.1%                |
| LIFE/DIS                             | 20,657           | 22,312           | 24,428           | 9.5%                 |
| HEALTH INS - SUPPLEMENTAL            | 13,727           | 23,650           | 4,875            | -79.4%               |
| RETIREMENT                           | 65               | 102,027          | 109,344          | 7.2%                 |
| SOCIAL SECURITY                      | 119,391          | 128,700          | 140,584          | 9.2%                 |
| WORKER'S COMPENSATION                |                  |                  | 79,895           | N/A                  |
| UNEMPLOYMENT                         |                  |                  | 5,627            | N/A                  |
| Eliminate Accreditation person       |                  |                  | (60,000)         |                      |
| PERSONNEL DEVELOPMENT                | 0                | 0                | 1,000            | N/A                  |
| DUES & PUBLICATIONS                  | 274              | 0                | 1,500            | N/A                  |
| TRAINING                             | 12,160           | 12,500           | 15,000           | 20.0%                |
| MICRO-COMPUTER                       | 5,854            | 6,000            | 5,000            | -16.7%               |
| POLICE - PHOTO AND FINGERPRINT       | 974              | 2,500            | 2,500            | 0.0%                 |
| POLICE - UNIFORMS AND EQUIP          | 28,720           | 25,825           | 26,817           | 3.8%                 |
| LEGAL                                | 275              | 0                | 550              | N/A                  |
| UTILITIES                            | 0                | 0                | 9,775            | N/A                  |
| TELEPHONE                            | 0                | 0                | 12,030           | N/A                  |
| COMMUNICATIONS                       | 16,842           | 15,900           | 22,455           | 41.2%                |
| PUBLIC SAFETY COMMUNICATIONS         | 0                | 0                | 17,000           | N/A                  |
| VEHICLE MAINT AND TRANSP             | 59,425           | 51,688           | 60,321           | 16.7%                |
| MISCELLANEOUS                        | 13,337           | 10,500           | 10,000           | -4.8%                |
| SPECIAL PROGRAMS                     | 1,773            | 4,000            | 4,000            | 0.0%                 |
| POSTAGE                              | 0                | 0                | 1,500            | N/A                  |
| MARINE                               | 2,623            | 0                | 5,700            | N/A                  |
| BLDG MAINTENANCE                     | 0                | 0                | 4,932            | N/A                  |
| OFFICE SUPPLIES                      | 3,914            | 3,500            | 4,000            | 14.3%                |
| <b>Total Police</b>                  | <b>2,131,889</b> | <b>2,442,678</b> | <b>2,711,779</b> | <b>11.0%</b>         |
| <b>FIRE DEPARTMENT/CIVIL DEFENSE</b> |                  |                  |                  |                      |
| MUTUAL AID - ST MICHAELS             | 0                | 0                | 0                | N/A                  |
| COLCHESTER CENTER FIRE CO            | 297,900          | 297,500          | 332,500          | 11.8%                |
| CC FIRE COMMUNICATIONS               | 0                | 0                | 16,500           | N/A                  |
| FIRE DEPT RETIREMENT                 |                  |                  | 0                | N/A                  |
| MALLETTS BAY FIRE DEPT               | 242,600          | 212,600          | 249,900          | 17.5%                |
| MB FIRE COMMUNICATIONS               | 0                | 0                | 11,500           | N/A                  |
| <b>Total Fire Dept/Civil Defense</b> | <b>540,500</b>   | <b>510,100</b>   | <b>610,400</b>   | <b>19.7%</b>         |
| <b>RESCUE</b>                        |                  |                  |                  |                      |
| SALARIES                             | 119,158          | 107,055          | 112,877          | 5.4%                 |
| PER DIEM                             |                  | 11,767           | 11,800           | 0.3%                 |
| OVERTIME                             | 11,936           | 15,000           | 14,000           | -6.7%                |
| HEALTH INS                           | 14,939           | 18,886           | 25,635           | 35.7%                |
| DENTAL INS                           | 1,840            | 2,775            | 1,720            | -38.0%               |
| LIFE/DIS                             | 1,403            | 2,156            | 1,738            | -19.4%               |
| HEALTH INS - SUPPLEMENTAL            | 213              | 1,800            | 1,500            | -16.7%               |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| Account                         | FY 04 Actual   | FY 05 Budget   | FY 06 Budget   | % Inc/Dec from FY 05 |
|---------------------------------|----------------|----------------|----------------|----------------------|
| RETIREMENT                      |                | 8,317          | 7,901          | -5.0%                |
| SOCIAL SECURITY                 | 12,027         | 10,504         | 10,609         | 1.0%                 |
| WORKER'S COMPENSATION           | 0              | 0              | 11,128         | N/A                  |
| UNEMPLOYMENT                    | 0              | 0              | 420            | N/A                  |
| VOLUNTEER RETIREMENT            |                | 0              | 0              | N/A                  |
| TRAINING                        | 10,059         | 10,000         | 10,000         | 0.0%                 |
| OPERATING SUPPLIES              | 10,463         | 10,500         | 10,500         | 0.0%                 |
| UNIFORMS                        | 4,172          | 6,000          | 6,000          | 0.0%                 |
| AMBULANCE PERSONNEL             | 28,583         | 26,255         | 29,319         | 11.7%                |
| HEALTH AND SAFETY               | 1,551          | 3,100          | 3,100          | 0.0%                 |
| REPAIR/MAINT - EQUIP            | 4,447          | 4,500          | 5,000          | 11.1%                |
| JANITORIAL SERVICES             | 0              | 0              | 3,012          | N/A                  |
| BUILDING MAINTENANCE            | 17,052         | 5,500          | 5,500          | 0.0%                 |
| COMMUNICATION R & M             | 994            | 1,500          | 2,000          | 33.3%                |
| PUBLIC SAFETY COMMUNICATIONS    | 0              | 0              | 11,000         | N/A                  |
| VEHICLE MAINT AND TRANSP        | 7,965          | 7,500          | 8,000          | 6.7%                 |
| UTILITIES                       | 10,590         | 10,500         | 11,500         | 9.5%                 |
| SPECIAL PROGRAMS                | 290            | 750            | 750            | 0.0%                 |
| TECHNICAL RESCUE EQUIP          | 0              | 3,000          | 3,000          | 0.0%                 |
| MACHINERY AND EQUIPMENT         | 9,420          | 3,500          | 4,000          | 14.3%                |
| CAPITAL UNIFORMS                |                | 12,500         | 15,000         | 20.0%                |
| CAPITAL EQUIPMENT               |                | 14,500         | 7,600          | -47.6%               |
| RECRUITMENT                     |                | 833            | 0              | -100.0%              |
| LEGAL                           | 107            | 0              | 275            | N/A                  |
| TELEPHONE                       | 0              | 0              | 2,230          | N/A                  |
| POSTAGE                         | 0              | 0              | 310            | N/A                  |
| OFFICE SUPPLIES                 | 0              | 0              | 500            | N/A                  |
| PAPER                           | 0              | 0              | 210            | N/A                  |
| TECHNOLOGY                      | 0              | 0              | 2,000          | N/A                  |
| CAPITAL BUILDING                | 0              | 0              | 2,700          | N/A                  |
| MISC                            |                | 300            | 0              | -100.0%              |
| <b>Total Rescue</b>             | <b>267,208</b> | <b>298,998</b> | <b>342,834</b> | <b>14.7%</b>         |
| <b>PUBLIC WORKS - ADMIN</b>     |                |                |                |                      |
| SALARIES                        | 222,833        | 231,038        | 241,768        | 4.6%                 |
| HEALTH INS                      | 28,850         | 38,838         | 48,415         | 24.7%                |
| DENTAL INS                      | 3,078          | 3,426          | 3,678          | 7.4%                 |
| LIFE/DIS                        | 3,270          | 3,620          | 3,723          | 2.8%                 |
| HEALTH INS - SUPPLEMENTAL       | 2,424          | 3,650          | 3,000          | -17.8%               |
| RETIREMENT                      |                | 16,139         | 16,924         | 4.9%                 |
| SOCIAL SECURITY                 | 17,227         | 17,674         | 18,725         | 5.9%                 |
| WORKER'S COMPENSATION           | 0              | 0              | 6,334          | N/A                  |
| UNEMPLOYMENT                    | 0              | 0              | 630            | N/A                  |
| OPERATING SUPPLIES              | 1,002          | 1,350          | 1,350          | 0.0%                 |
| DUES AND PUBLICATIONS           | 105            | 100            | 250            | 150.0%               |
| PROFESSIONAL SERVICES           | 120            | 2,000          | 2,000          | 0.0%                 |
| VEHICLE MAINT AND TRANSP        | 4,644          | 4,500          | 4,500          | 0.0%                 |
| PERSONNEL DEVELOPMENT           | 251            | 4,500          | 4,500          | 0.0%                 |
| LEGAL                           | 3,301          | 4,000          | 3,730          | -6.8%                |
| OFFICE SUPPLIES                 | 153            | 300            | 300            | 0.0%                 |
| COMPUTER                        |                | 1,000          | 1,000          | 0.0%                 |
| MISC                            |                | 300            | 300            | 0.0%                 |
| POSTAGE                         | 0              | 0              | 625            | N/A                  |
| UTILITIES                       | 0              | 0              | 1,684          | N/A                  |
| ADVERTISING                     | 39             | 0              | 300            | N/A                  |
| TELEPHONE                       | 0              | 0              | 2,695          | N/A                  |
| BLDG MAINTENANCE                | 0              | 0              | 850            | N/A                  |
| RECRUITMENT                     |                | 1,667          | 1,667          | 0.0%                 |
| <b>Total Public Works-Admin</b> | <b>287,297</b> | <b>334,102</b> | <b>368,948</b> | <b>10.4%</b>         |
| <b>HIGHWAY DEPT</b>             |                |                |                |                      |
| SALARIES                        | 308,607        | 320,389        | 338,181        | 5.6%                 |
| SEASONAL LABOR                  | 13,298         | 14,400         | 15,019         | 4.3%                 |
| OVERTIME                        | 34,466         | 39,912         | 41,013         | 2.8%                 |
| HEALTH INS                      | 73,041         | 81,974         | 86,898         | 6.0%                 |
| DENTAL INS                      | 7,756          | 7,522          | 7,271          | -3.3%                |
| LIFE/DIS                        | 5,427          | 5,657          | 5,091          | -10.0%               |
| HEALTH INS - SUPPLEMENTAL       | 3,064          | 3,875          | 5,719          | 47.6%                |
| RETIREMENT                      |                | 22,427         | 23,140         | 3.2%                 |
| SOCIAL SECURITY                 | 27,583         | 28,665         | 30,157         | 5.2%                 |
| WORKER'S COMPENSATION           | 0              | 0              | 30,833         | N/A                  |
| UNEMPLOYMENT                    | 0              | 0              | 1,373          | N/A                  |
| PERSONNEL DEVELOPMENT           | 660            |                |                | N/A                  |
| OPERATING SUPPLIES              | 3,773          | 5,000          | 5,000          | 0.0%                 |
| COMMERCIAL DRIVERS LICENSE      | 192            | 0              | 65             | N/A                  |
| MICRO-COMPUTER                  |                | 0              | 0              | N/A                  |
| UNIFORMS                        | 5,402          | 6,540          | 6,480          | -0.9%                |
| CHLORIDE                        | 7,910          | 10,340         | 10,340         | 0.0%                 |
| GRAVEL                          | 10,481         | 11,000         | 11,000         | 0.0%                 |
| ASPHALT REPAIR                  | 2,812          | 4,000          | 4,000          | 0.0%                 |
| SIGNS                           | 4,845          | 6,000          | 6,000          | 0.0%                 |
| GASOLINE                        | 22,715         | 20,020         | 24,049         | 20.1%                |
| EQUIPMENT SUPPLIES              | 1,478          | 2,000          | 2,000          | 0.0%                 |
| WINTER SAND                     | 18,599         | 21,205         | 21,205         | 0.0%                 |
| WINTER SALT                     | 58,580         | 75,311         | 76,481         | 1.6%                 |
| SMALL TOOLS AND EQUIPMENT       | 329            | 400            | 400            | 0.0%                 |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| Account                           | FY 04 Actual   | FY 05 Budget   | FY 06 Budget   | % Inc/Dec from FY 05 |
|-----------------------------------|----------------|----------------|----------------|----------------------|
| <b>COMMUNICATIONS</b>             | 778            | 1,300          | 1,300          | 0.0%                 |
| TREE MAINTENANCE                  | 1,700          | 6,250          | 5,400          | -13.6%               |
| HIRED EQUIPMENT - SUMMER          | 378            | 1,400          | 1,400          | 0.0%                 |
| STRIPING                          | 8,794          | 20,285         | 38,285         | 88.7%                |
| HIRED EQUIPMENT - WINTER          | 1,243          | 1,300          | 1,300          | 0.0%                 |
| TRK 1                             | 64             | 750            | 750            | 0.0%                 |
| TRK 2                             | 418            | 750            | 750            | 0.0%                 |
| TRK 3 - 1999 INTL DUMP            | 1,485          | 750            | 750            | 0.0%                 |
| TRK 4 - 2002 CHEVY 1 TON DUMP     | 519            | 500            | 500            | 0.0%                 |
| TRK 5 - 1999 INTL DUMP            | 2,162          | 750            | 750            | 0.0%                 |
| TRK 6 - 1998 FORD DUMP            | 1,885          | 1,000          | 750            | -25.0%               |
| GRADER                            | 2,418          | 3,000          | 3,000          | 0.0%                 |
| LOADER                            | 874            | 750            | 750            | 0.0%                 |
| TRACTORMOWER                      | 318            | 1,250          | 1,200          | -4.0%                |
| DROTT                             | 194            | 750            | 750            | 0.0%                 |
| HOLDER                            | 1,122          | 1,000          | 1,000          | 0.0%                 |
| TRK 18- 2000 INTL DUMP            | 1,700          | 750            | 750            | 0.0%                 |
| TRK 9 - 2002 CHEVY CREW CAB       | 162            | 250            | 250            | 0.0%                 |
| TRK 8 - 00 FORD F550              | 725            | 500            | 1,000          | 100.0%               |
| TRK 10 2004 CHEVY 4X4             | 0              | 0              | 250            | N/A                  |
| TRK 19 - 1998 CHEVY PICK-UP       | 367            | 500            | 0              | -100.0%              |
| CHAIN SAWS                        | 294            | 400            | 400            | 0.0%                 |
| SANDERS                           | 1,411          | 3,000          | 3,000          | 0.0%                 |
| SNOWPLOW                          | 7,082          | 6,960          | 6,960          | 0.0%                 |
| BRIDGES                           | 0              | 500            | 500            | 0.0%                 |
| COMMERCIAL DRIVERS LICENSE        |                | 0              | 0              | N/A                  |
| TIRES AND TUBES                   | 3,036          | 8,200          | 4,500          | -45.1%               |
| STREET LIGHTS                     | 108,276        | 113,428        | 110,000        | -3.0%                |
| TRAFFIC SIGNALS                   | 4,389          | 4,380          | 4,380          | 0.0%                 |
| MISC                              |                | 6,600          | 6,600          | 0.0%                 |
| <b>Total Highway Dept</b>         | <b>762,806</b> | <b>873,890</b> | <b>948,940</b> | <b>8.6%</b>          |
| <b>MAINTENANCE FACILITY</b>       |                |                |                |                      |
| SALARIES                          | 124,543        | 126,920        | 136,154        | 7.3%                 |
| SEASONAL LABOR                    | 8,456          | 8,400          | 8,761          | 4.3%                 |
| OVERTIME                          | 2,289          | 2,000          | 2,000          | 0.0%                 |
| HEALTH INS                        | 21,443         | 26,011         | 29,525         | 13.5%                |
| DENTAL INS                        | 2,898          | 2,775          | 2,695          | -2.9%                |
| LIFE/DIS                          | 1,111          | 2,024          | 2,097          | 3.6%                 |
| HEALTH INS - SUPPLEMENTAL         | 1,331          | 900            | 1,500          | 66.7%                |
| RETIREMENT                        |                | 8,884          | 9,531          | 7.3%                 |
| SOCIAL SECURITY                   | 10,273         | 10,505         | 11,239         | 7.0%                 |
| UNEMPLOYMENT                      | 0              | 0              | 603            | N/A                  |
| WORKER'S COMPENSATION             | 0              | 0              | 4,915          | N/A                  |
| TRAINING                          | 975            | 975            | 975            | 0.0%                 |
| OFFICE SUPPLIES                   | 5              | 100            | 100            | 0.0%                 |
| OPERATING SUPPLIES                | 1,531          | 1,800          | 1,800          | 0.0%                 |
| MICRO-COMPUTER                    |                | 2,900          | 200            | -93.1%               |
| UNIFORMS                          | 2,476          | 2,350          | 2,545          | 8.3%                 |
| EQUIPMENT SUPPLIES                | 12,062         | 10,000         | 11,000         | 10.0%                |
| WELDING SUPPLIES                  | 958            | 900            | 900            | 0.0%                 |
| REPAIRS AND MAINTENANCE           | 14,654         | 5,300          | 6,138          | 15.8%                |
| VEHICLE MAINT AND TRANSP          | 788            | 600            | 800            | 33.3%                |
| UTILITIES                         | 12,031         | 10,078         | 13,495         | 33.9%                |
| MACHINERY AND EQUIPMENT           | 3,738          | 3,000          | 3,000          | 0.0%                 |
| MISC                              |                | 2,300          | 2,090          | -9.1%                |
| <b>Total Maintenance Facility</b> | <b>221,561</b> | <b>228,722</b> | <b>252,063</b> | <b>10.2%</b>         |
| <b>STORMWATER</b>                 |                |                |                |                      |
| CULVERTS                          | 1,863          | 2,389          | 2,389          | 0.0%                 |
| SMALL TOOLS & EQUIPMENT           |                | 950            | 100            | -89.5%               |
| PUBLIC EDUCATION/OUTREACH         | 4,403          | 5,000          | 5,000          | 0.0%                 |
| LEGAL                             | 1,804          | 2,000          | 2,000          | 0.0%                 |
| SWEEPER                           | 3,875          | 3,000          | 3,000          | 0.0%                 |
| TREATMENT STRUCTURES              | 75             | 2,100          | 2,100          | 0.0%                 |
| STORMWATER PUMPS                  | 5,033          | 750            | 750            | 0.0%                 |
| STORMWATER PERMITTING             | 162            | 8,900          | 8,900          | 0.0%                 |
| CATCH BASINS                      | 1,279          | 3,600          | 3,600          | 0.0%                 |
| IMPR OTHER THAN BRIDGES           |                | 71,900         | 84,150         | 17.0%                |
| MISCELLANEOUS                     | 35             |                |                | N/A                  |
| WATER QUALITY TESTING             | 224            | 15,640         | 15,990         | 2.2%                 |
| <b>Total Stormwater</b>           | <b>18,752</b>  | <b>116,229</b> | <b>127,979</b> | <b>10.1%</b>         |
| <b>HEALTH SERVICES</b>            |                |                |                |                      |
| VISITING NURSE ASSOC              | 17,000         | 17,000         | 18,000         | 5.9%                 |
| HOWARD MENTAL HEALTH              | 2,800          | 2,800          | 2,900          | 3.6%                 |
| CHAMPL VALLEY AGENCY ON AGING     | 3,100          | 3,100          | 3,100          | 0.0%                 |
| WOMEN HELPING BATTERED WOMEN      | 2,000          | 2,000          | 2,100          | 5.0%                 |
| VT CARES                          | 1,250          | 1,250          | 1,250          | 0.0%                 |
| ANIMAL CONTROL CONTRACT           | 11,201         | 11,805         | 12,200         | 3.3%                 |
| ANIMAL CONTROL FEES               | 1,576          | 3,650          | 2,000          | -45.2%               |
| PARENT TO PARENT                  |                | 0              | 0              | N/A                  |
| HEALTH OFFICER - MISC             | 30             | 0              | 0              | N/A                  |
| HOME SHARE VERMONT                |                | 0              | 0              | N/A                  |
| VT PARENT INFO CENTER             |                | 0              | 0              | N/A                  |
| <b>Total Health Services</b>      | <b>38,957</b>  | <b>41,605</b>  | <b>41,550</b>  | <b>-0.1%</b>         |

**COLCHESTER PROPOSED FY 2006 BUDGET**

| Account                                  | FY 04 Actual   | FY 05 Budget   | FY 06 Budget   | % Inc/Dec from FY 05 |
|--|----------------|----------------|----------------|----------------------|
| <b>CEMETERY</b>                          |                |                |                |                      |
| REPAIRS AND MAINTENANCE                  | 6,080          | 10,000         | 10,000         | 0.0%                 |
| MISCELLANEOUS                            | 2,058          | 2,048          | 2,050          | 0.1%                 |
| <b>Total Cemetery</b>                    | <b>8,138</b>   | <b>12,048</b>  | <b>12,050</b>  | <b>0.0%</b>          |
| <b>RECREATION</b>                        |                |                |                |                      |
| SALARIES                                 | 119,490        | 120,853        | 131,191        | 8.6%                 |
| HEALTH INS                               | 21,767         | 26,523         | 29,343         | 10.6%                |
| DENTAL INS                               | 1,840          | 2,038          | 2,390          | 17.3%                |
| LIFE/DIS                                 | 1,809          | 1,897          | 2,020          | 6.5%                 |
| HEALTH INS - SUPPLEMENTAL                | 869            | 2,300          | 1,875          | -18.5%               |
| RETIREMENT                               |                | 8,460          | 9,183          | 8.5%                 |
| SOCIAL SECURITY                          | 9,251          | 9,245          | 10,266         | 11.0%                |
| WORKER'S COMPENSATION                    | 0              | 0              | 6,546          | N/A                  |
| UNEMPLOYMENT                             | 0              | 0              | 420            | N/A                  |
| OFFICE SUPPLIES                          | 980            | 500            | 1,000          | 100.0%               |
| OPERATING SUPPLIES                       | 2,660          | 1,800          | 1,400          | -22.2%               |
| MICRO-COMPUTER                           |                | 2,700          | 1,900          | -29.6%               |
| DUES AND PUBLICATIONS                    | 705            | 750            | 750            | 0.0%                 |
| PRINTING AND BINDING                     | 0              | 1,000          | 1,000          | 0.0%                 |
| VEHICLE MAINT AND TRANSP                 | 2,029          | 2,200          | 5,669          | 157.7%               |
| SPECIAL PROGRAMS                         | 7,094          | 8,000          | 8,000          | 0.0%                 |
| LOCAL MATCH FOR RAD FUNDS                | 6,125          | 6,250          | 5,750          | -8.0%                |
| PERSONNEL DEVELOPMENT                    | 2,149          | 3,050          | 3,050          | 0.0%                 |
| LEGAL                                    | 0              | 2,000          | 1,600          | -20.0%               |
| POSTAGE                                  | 0              | 0              | 2,250          | N/A                  |
| UTILITIES                                | 0              | 0              | 662            | N/A                  |
| COMMUNICATIONS                           | 0              | 0              | 5,050          | N/A                  |
| TRANSFER TO REC PROG FUND                | 0              | 0              | 0              | N/A                  |
| BLDG MAINTENANCE                         | 0              | 0              | 334            | N/A                  |
| FAIR DAY                                 | 0              | 5,500          | 5,500          | 0.0%                 |
| <b>Total Recreation</b>                  | <b>176,768</b> | <b>205,066</b> | <b>237,149</b> | <b>15.6%</b>         |
| <b>LIBRARY</b>                           |                |                |                |                      |
| SALARIES                                 | 198,741        | 238,948        | 281,445        | 17.8%                |
| HEALTH INS                               | 37,174         | 49,812         | 55,018         | 10.5%                |
| DENTAL INS                               | 3,743          | 6,317          | 8,393          | 32.9%                |
| LIFE/DIS                                 | 1,285          | 3,759          | 4,026          | 7.1%                 |
| HEALTH INS - SUPPLEMENTAL                | 1,489          | 6,950          | 4,875          | -29.9%               |
| RETIREMENT                               |                | 15,998         | 17,573         | 9.8%                 |
| SOCIAL SECURITY                          | 16,598         | 18,478         | 20,001         | 8.2%                 |
| WORKER'S COMPENSATION                    | 0              | 0              | 1,039          | N/A                  |
| UNEMPLOYMENT                             | 0              | 0              | 1,595          | N/A                  |
| PERSONNEL DEVELOPMENT                    | 30             | 0              | 500            | N/A                  |
| OPERATING SUPPLIES                       | 4,452          | 3,840          | 4,500          | 17.2%                |
| LIBRARY TECHNOLOGY                       | 688            | 5,853          | 8,371          | 43.0%                |
| BOOKS - ADULT                            | 14,934         | 15,189         | 17,500         | 15.2%                |
| BOOKS - JUVENILE                         | 13,143         | 13,619         | 13,800         | 1.3%                 |
| PERIODICALS                              | 4,738          | 6,142          | 5,433          | -11.5%               |
| AUDIO/VISUAL MATERIALS                   | 3,421          | 3,383          | 3,523          | 4.1%                 |
| POSTAGE                                  | 2,226          | 3,276          | 2,900          | -11.5%               |
| DUES & PUBLICATIONS                      | 1,110          | 1,550          | 795            | -48.7%               |
| PROGRAMMING                              | 765            | 1,025          | 956            | -6.7%                |
| PRINTING/PUBLICITY                       | 699            | 1,711          | 841            | -50.8%               |
| REPAIR/MAINT - EQUIP                     | 140            | 300            | 0              | -100.0%              |
| VEHICLE MAINT AND TRANSP                 | 1,884          | 1,925          | 3,500          | 81.8%                |
| MACHINERY AND EQUIPMENT                  | 3,059          | 1,198          | 0              | -100.0%              |
| COMMUNICATIONS ACCESS- LIBRARY           | 605            | 2,412          | 2,744          | 13.8%                |
| JANITORIAL SERVICES                      | 0              | 0              | 7,734          | N/A                  |
| BLDG MAINTENANCE                         |                | 12,000         | 10,050         | -16.3%               |
| ELECTRONIC RESOURCES                     |                | 1,000          | 900            | -10.0%               |
| RECRUITMENT                              |                | 2,500          | 1,000          | -60.0%               |
| MISC                                     |                | 300            | 300            | 0.0%                 |
| UTILITIES                                |                | 0              | 14,050         | N/A                  |
| TELEPHONE                                |                | 0              | 2,580          | N/A                  |
| TRANSFER TO LIBRARY SPECIAL REVENUE FUND |                | 0              | 0              | N/A                  |
| GENERAL MAINTENANCE                      |                | 0              | 5,891          | N/A                  |
| LEGAL                                    | 0              | 1,500          | 0              | -100.0%              |
| <b>Total Library</b>                     | <b>310,922</b> | <b>418,985</b> | <b>501,833</b> | <b>19.8%</b>         |
| <b>INTERGOVTL EXPENDITURES</b>           |                |                |                |                      |
| GBIC                                     | 6,000          | 6,000          | 6,000          | 0.0%                 |
| CHITT CO REGIONAL PLANNING               | 9,921          | 10,363         | 10,678         | 3.0%                 |
| WINOOSKI VALLEY PARK DISTRICT            | 33,300         | 35,000         | 38,750         | 10.7%                |
| VT LEAGUE OF CITIES AND TOWNS            | 11,631         | 12,610         | 13,204         | 4.7%                 |
| HANDICAP TRANSPORTATION                  | 15,564         | 20,799         | 27,101         | 30.3%                |
| METROPOLITAN PLANNING ORG                | 7,699          | 8,007          | 8,800          | 9.9%                 |
| COLCHESTER COMM DEVEL CORP               | 100,000        | 97,950         | 75,000         | -23.4%               |
| LOCAL MOTION                             | 3,500          | 3,500          | 3,500          | 0.0%                 |
| COUNTY TAX                               | 85,116         | 92,207         | 70,568         | -23.5%               |
| VT COUNCIL ON WORLD AFFAIRS              |                | 500            | 500            | 0.0%                 |
| <b>Total Intergov Expenditures</b>       | <b>272,731</b> | <b>286,936</b> | <b>254,101</b> | <b>-11.4%</b>        |
| <b>DEBT PAYMENTS</b>                     |                |                |                |                      |
| INTEREST PAYMENTS                        | 0              | 15,000         | 0              | -100.0%              |

| COLCHESTER PROPOSED FY 2006 BUDGET            |                  |                  |                  |                      |
|---|------------------|------------------|------------------|----------------------|
| Account                                       | FY 04 Actual     | FY 05 Budget     | FY 06 Budget     | % Inc/Dec from FY 05 |
| <b>Total Debt Payments</b>                    | 0                | 15,000           | 0                | -100.0%              |
| <b>EMPLOYEE BENEFITS &amp; GENL INSURANCE</b> |                  |                  |                  |                      |
| RETIREMENT                                    | 208,742          | 0                | 0                | N/A                  |
| UNEMPLOYMENT                                  | 13,117           | 16,031           | 0                | -100.0%              |
| SOCIAL SECURITY                               | 10,487           | 0                | 0                | N/A                  |
| EAP MISC                                      | 0                | 500              | 0                | -100.0%              |
| WORKER'S COMPENSATION                         | 94,057           | 121,191          | 0                | -100.0%              |
| MISCELLANEOUS                                 | 600              | 3,500            | 0                | -100.0%              |
| <b>Total Employee Benefits &amp; Gen Ins</b>  | <b>327,003</b>   | <b>141,222</b>   | <b>0</b>         | <b>-100.0%</b>       |
| <b>MISCELLANEOUS</b>                          |                  |                  |                  |                      |
| PERSONNEL DEVELOPMENT                         | 1,567            | 0                | 0                | N/A                  |
| ADVERTISING                                   | 3,913            | 0                | 0                | N/A                  |
| MISCELLANEOUS                                 | 8,847            | 0                | 0                | N/A                  |
| MISC - RECRUITMENT                            | 2,924            | 0                | 0                | N/A                  |
| FAIR DAY                                      | 5,000            | 0                | 0                | N/A                  |
| SPECIAL PROGRAMS                              | 3,604            | 0                | 0                | N/A                  |
| FORT ETHAN ALLEN REHAB                        | 6,610            | 0                | 0                | N/A                  |
| <b>Total Miscellaneous</b>                    | <b>32,465</b>    | <b>0</b>         | <b>0</b>         | <b>N/A</b>           |
| <b>CAPITAL ACQUISITION</b>                    |                  |                  |                  |                      |
| MACHINERY AND EQUIPMENT                       | 39,482           | 0                | 0                | N/A                  |
| <b>Total Capital Acquisition</b>              | <b>39,482</b>    | <b>0</b>         | <b>0</b>         | <b>N/A</b>           |
| <b>Total Expenditures</b>                     | <b>7,493,370</b> | <b>8,271,393</b> | <b>8,765,673</b> | <b>6.0%</b>          |

COLCHESTER SCHOOL DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2004

|  | Governmental<br>Fund Types | Proprietary<br>Fund Types              | Fiduciary<br>Fund Types      | Account Groups             |                              |                               |
|--|----------------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | General<br>Fund            | Enterprise Fund -<br>Cafeteria<br>Fund | Trust and<br>Agency<br>Funds | General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | Total<br>(Memorandum<br>Only) |
| <b>ASSETS</b>  |                            |  |                              |                            |                              |                               |
| Cash and Cash Equivalents - Note 2   | \$ 737,085                 | \$ 2,405                               | \$ 132,713                   | \$ 0                       | \$ 0                         | \$ 872,203                    |
| Investments - Notes 2 and 3  | 0                          | 0                                      | 77,305                       | 0                          | 0                            | 77,305                        |
| Miscellaneous Receivables  | 75,323                     | 2,738                                  | 0                            | 0                          | 0                            | 78,061                        |
| Due from Other Funds   | 289                        | 0                                      | 0                            | 0                          | 0                            | 289                           |
| Due from State of Vermont - Note 4   | 176,952                    | 5,624                                  | 0                            | 0                          | 0                            | 182,576                       |
| Inventory  | 0                          | 12,406                                 | 0                            | 0                          | 0                            | 12,406                        |
| Prepaid Expenses - Note 5  | 330,749                    | 0                                      | 0                            | 0                          | 0                            | 330,749                       |
| Amount to be Provided for<br>Retirement of Long-Term Debt                      | 0                          | 0                                      | 0                            | 0                          | 2,769,448                    | 2,769,448                     |
| Property, Plant and<br>Equipment - Net of<br>Accumulated Depreciation - Note 6 | 0                          | 0                                      | 0                            | 11,931,494                 | 0                            | 11,931,494                    |
| <b>TOTAL ASSETS</b>  | <b>\$ 1,320,398</b>        | <b>\$ 23,173</b>                       | <b>\$ 210,018</b>            | <b>\$ 11,931,494</b>       | <b>\$ 2,769,448</b>          | <b>\$ 16,254,531</b>          |
| <b>LIABILITIES AND FUND EQUITY</b>   |                            |  |                              |                            |                              |                               |
| <b>Liabilities:</b>  |                            |  |                              |                            |                              |                               |
| Accounts Payable   | \$ 110,368                 | \$ 9,670                               | \$ 0                         | \$ 0                       | \$ 0                         | \$ 120,038                    |
| Accrued Payroll Liabilities  | 58,697                     | 0                                      | 0                            | 0                          | 0                            | 58,697                        |
| Due to Other Funds   | 0                          | 289                                    | 0                            | 0                          | 0                            | 289                           |
| Due to Student Organizations   | 0                          | 0                                      | 178,498                      | 0                          | 0                            | 178,498                       |
| Deferred Revenue - Note 7  | 223,221                    | 6,378                                  | 0                            | 0                          | 0                            | 229,599                       |
| Accrued Vacation   | 0                          | 0                                      | 0                            | 0                          | 19,448                       | 19,448                        |
| Notes and Bonds Payable - Note 8   | 0                          | 0                                      | 0                            | 0                          | 2,750,000                    | 2,750,000                     |
| <b>Total Liabilities</b>   | <b>392,286</b>             | <b>16,337</b>                          | <b>178,498</b>               | <b>0</b>                   | <b>2,769,448</b>             | <b>3,356,569</b>              |
| <b>Fund Equity:</b>  |                            |  |                              |                            |                              |                               |
| Investment in General Fixed Assets   | 0                          | 0                                      | 0                            | 11,931,494                 | 0                            | 11,931,494                    |
| Retained Earnings:   | 0                          | 6,836                                  | 0                            | 0                          | 0                            | 6,836                         |
| <b>Fund Balances:</b>  |                            |  |                              |                            |                              |                               |
| Restricted - Note 9  | 330,749                    | 0                                      | 31,520                       | 0                          | 0                            | 362,269                       |
| Unrestricted - Undesignated  | 597,363                    | 0                                      | 0                            | 0                          | 0                            | 597,363                       |
| <b>Total Fund Equity</b>   | <b>928,112</b>             | <b>6,836</b>                           | <b>31,520</b>                | <b>11,931,494</b>          | <b>0</b>                     | <b>12,897,962</b>             |
| <b>TOTAL LIABILITIES<br/>AND FUND<br/>EQUITY</b>                               | <b>\$ 1,320,398</b>        | <b>\$ 23,173</b>                       | <b>\$ 210,018</b>            | <b>\$ 11,931,494</b>       | <b>\$ 2,769,448</b>          | <b>\$ 16,254,531</b>          |

COLCHESTER SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 2004

|  | <u>General<br/>Fund</u> |
|--|-------------------------|
| Revenue:   |                         |
| Regular Instructional:                           |                         |
| General State Support Grants                     | \$ 13,856,792           |
| Other State Revenue                              | 340,305                 |
| Federal Grants                                   | 614,815                 |
| Tuition  | 72,210                  |
| Other Local Revenue                              | 131,560                 |
| Local Grants                                     | 200,213                 |
| Tax Appropriation                                | 4,712,330               |
| Interest   | 68,621                  |
| Special Education Support:                       |                         |
| State Revenue                                    | 2,395,374               |
| Federal Revenue                                  | 371,681                 |
| Tuition  | 15,765                  |
| Facilities Maintenance Article                   | 84,000                  |
| Intergovernmental Pension Contribution - Note 11 | <u>416,724</u>          |
| Total Revenue                                    | <u>23,280,390</u>       |
| Expenditures:                                    |                         |
| Regular Instructional:                           |                         |
| Direct Instructional                             | 10,152,231              |
| Vocational Tuition                               | 231,444                 |
| Student Support Services                         | 1,025,932               |
| Staff Support Services                           | 664,394                 |
| General Administration                           | 443,231                 |
| School Administration                            | 1,332,003               |
| Fiscal Services                                  | 445,129                 |
| Operation and Maintenance of Plant               | 2,455,232               |
| Transportation Services                          | 636,623                 |
| Special Education Support:                       |                         |
| Direct Instructional                             | 3,152,237               |
| Student Support Services                         | 918,805                 |
| Staff Support Services                           | 29,303                  |
| School Administration                            | 211,617                 |
| Transportation Services                          | 114,297                 |
| Capital Outlay                                   | 343,124                 |
| Debt Service:                                    |                         |
| Principal  | 294,121                 |
| Interest   | <u>183,207</u>          |
| Total Expenditures                               | <u>22,632,930</u>       |
| Excess of Revenue Over Expenditures              | 647,460                 |
| Fund Balance - July 1, 2003                      | <u>280,652</u>          |
| Fund Balance - June 30, 2004                     | <u>\$ 928,112</u>       |

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

The Colchester School District (herein the "School District") consists of Colchester High School, Colchester Middle School, Malletts Bay, Union Memorial and Porters Point Elementary Schools in addition to several special and vocational educational programs.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School District, for financial reporting purposes, includes all of the funds and account groups relevant to the operations of the Colchester School District. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Colchester School District.

The School District did not adopt Governmental Accounting Standards Board (GASB) Statements No.'s 34, 37 and 38 as required by accounting principles generally accepted in the United States of America. These statements would significantly change the accounting and reporting structure of the School District. These changes include the presentation of government-wide financial statements, reporting major funds, utilization of the direct method in the statement of cash flows, reporting of governmental capital assets, increased detail in the notes to the financial statements, and reporting governmental activities on the full accrual basis of accounting.

The following is a summary of the more significant policies utilized by the School District:

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the School District for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the School District.

B. FUND ACCOUNTING

The accounts of the School District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three (3) fund types and five (5) fund categories as follows:

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 1:  
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The general fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Funds - Capital Projects Funds are used to account for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expense incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

There are no fixed assets, depreciation or accumulated depreciation reflected in the proprietary fund of the School District since they are maintained in the general fixed asset account group. This is not in accordance with generally accepted accounting principles.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, other governments and/or other funds.

Nonexpendable Trust Funds - These account for assets of which the principal may not be expended.

Agency Funds - Agency funds are used to account for assets held by the School District as an agent for individuals, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 1:  
(Cont'd)

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures 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.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenue is recognized when it becomes measurable and available as net current assets, except for certain grant revenue not collected within sixty (60) days after year end which is recognized as revenue even though it is not available. This is a departure from accounting principles generally accepted in the United States of America.

In the General Fund, \$155,581 was recorded as revenue at June 30, 2004. At June 30, 2003, revenue in the amount of \$195,159 was recorded. The balance sheet effect at June 30, 2004 is that net assets are overstated \$155,581. The net effect at June 30, 2004 on the statement of revenue, expenditures and changes in fund balance is that revenue is understated by \$39,578.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

All proprietary funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred. As permitted by GASB, the School District has elected not to apply Statements of Financial Accounting Standards issued after November 30, 1989.

D. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, as well as short-term investments with a maturity date within three (3) months of the date acquired by the School District.

E. INVESTMENTS

The School District's investments with readily determinable fair values are reported at their fair values on the balance sheet. Investments received by gift are recorded at market value at the date of acquisition. Unrealized gains and losses are included in revenue.

F. ACCOUNTS RECEIVABLE

The School District has adopted the allowance method for accounting for uncollectible accounts receivable. The allowance at June 30, 2004 was zero.

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 1:  
(Cont'd)

G. INVENTORY

Inventory is stated at the lower of cost or market using the first-in, first-out (FIFO) method of accounting.

H. ESTIMATES

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

I. FIXED ASSETS AND LONG-TERM LIABILITIES

The School District has established a general fixed asset account group for the first time as of June 30, 1983 at replacement value. Additions to buildings and equipment since then are recorded at cost. The District has elected to depreciate its fixed assets. Therefore, fixed assets on the balance sheet are recorded net of accumulated depreciation.

The lives and depreciation method are as follows:

| <u>Asset</u>                         | <u>Depreciation Method</u> | <u>Years</u> |
|--------------------------------------|----------------------------|--------------|
| Buildings and Improvements           | SL                         | 50           |
| Furniture, Fixtures and<br>Equipment | SL                         | 7            |

The buildings and land improvements and related labor costs for work done by School District personnel are expensed through repair, maintenance and payroll, respectively, and are not capitalized as they should be under accounting principles generally accepted in the United States of America which require all fixed assets to be valued at historical cost and capitalization of all buildings and land improvements.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or noncurrent) associated with their activities should be included on their balance sheets. Depreciation on all exhaustible fixed assets used by Proprietary Funds should be charged as an expense against their operations and accumulated depreciation should be reported on the Proprietary Fund balance sheets. However, the Colchester School District maintains their Proprietary Fund fixed assets in the General Fixed Asset Account Group.

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 1:  
(Cont'd)

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the general long-term debt account group.

Long-term liabilities expected to be financed from governmental fund types are also accounted for in the general long-term debt group, not in the governmental funds.

An account group is not a "fund". They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

#### J. BUDGETS AND BUDGETARY ACCOUNTING

The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The School Superintendent submits to the School Board a proposed operating budget for the fiscal year commencing the following July 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments. Said hearings are held more than two days prior to the date of the annual School District meeting. The School Board then reviews the budget and adopts it with or without change. The proposed budget is distributed to the legal voters of the Town of Colchester at least ten days before the public hearing.
3. The School Superintendent may at any time transfer an unencumbered balance or portion thereof between general classifications of expenditures within an office, department or agency under his/her jurisdiction.

#### K. OPERATING TRANSFERS

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

COLCHESTER SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

Note 1:  
 (Cont'd)

L. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

M. FUND BALANCES

Fund balances of governmental fund types and fiduciary fund types are classified in three (3) separate categories as follows:

Restricted Fund Balance - Indicates that portion of fund equity that is not appropriable or is legally segregated for a specific purpose.

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

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

N. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made in the aggregation of this data.

Note 2: CASH AND CASH EQUIVALENTS

Cash and certificates of deposit in the School District's accounts at June 30, 2004 consisted of the following:

|  | <u>Book<br/>Balance</u> | <u>Bank<br/>Balance</u> |
|--|-------------------------|-------------------------|
| Insured by the FDIC                      | \$ 200,000              | \$ 200,000              |
| Uninsured, Not Collateralized<br>by Bank | 748,983                 | 1,316,051               |
| Cash on Hand                             | <u>525</u>              | <u>N/A</u>              |
|  | <u>\$ 949,508</u>       | <u>\$ 1,516,051</u>     |

COLCHESTER SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

Note 2:  
 (Cont'd)

The District has \$720,000 of debt which could be offset against the uninsured bank balance. The difference between the book and the bank balance is primarily reconciling items such as outstanding checks. Due to higher cash flows at certain times of the year, the amount of uninsured, uncollateralized cash was much higher than at year end.

Cash and cash equivalents is comprised of the following:

|  |                  |
|--|------------------|
| Cash                                   | \$872,203        |
| Investments in Certificates of Deposit | <u>77,305</u>    |
| Total                                  | <u>\$949,508</u> |

Note 3: INVESTMENTS

The School District's investments are all certificates of deposits that mature in July of 2004 and April of 2005. The value of the certificates of deposit at June 30, 2004 are \$77,305.

Note 4: DUE FROM STATE OF VERMONT

Amounts due from the State of Vermont are as follows:

General Fund:

|   |                |
|---|----------------|
| Special Education - Expenditures Reimbursement  | \$146,443      |
| State-Placed Students - Special Ed LEA          | 7,468          |
| Special Education - Extraordinary Reimbursement | 1,670          |
| Miscellaneous                                   | <u>21,371</u>  |
| Total General Fund                              | <u>176,952</u> |

Cafeteria Fund:

|                                     |                  |
|-------------------------------------|------------------|
| Federal Breakfast and Lunch Program | <u>5,624</u>     |
| Total Cafeteria Fund                | <u>5,624</u>     |
| Total Due from State of Vermont     | <u>\$182,576</u> |

COLCHESTER SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

Note 5: PREPAID EXPENSES

Prepaid Expenses consists of the following at June 30, 2004:

|                                |                      |
|--------------------------------|----------------------|
| Health Insurance               | \$160,301            |
| Insurance - Commercial Package | 102,519              |
| Dental Insurance               | 16,550               |
| Insurance - Various            | 15,104               |
| Software Support               | 22,796               |
| Summer Conferences             | 7,651                |
| Maintenance Contracts          | 922                  |
| Life Insurance                 | 4,771                |
| Membership Dues                | <u>135</u>           |
| <br>Total Prepaid Expenses     | <br><u>\$330,749</u> |

Note 6: GENERAL FIXED ASSETS

The School District established the general fixed asset account group for the first time as of June 30, 1983 at replacement value. Additions subsequent to that time are valued at cost.

|                                   | <u>Balance</u><br><u>June 30, 2003</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u><br><u>June 30, 2004</u> | <u>Accumulated</u><br><u>Depreciation</u> | <u>Net General</u><br><u>Fixed Assets</u> |
|-----------------------------------|--|------------------|------------------|--|---|---|
| Buildings and Improvements        | \$23,356,519                           | \$ 0             | \$ 0             | \$23,356,519                           | \$12,198,959                              | \$11,157,560                              |
| Furniture, Fixtures and Equipment | <u>5,908,454</u>                       | <u>355,730</u>   | <u>0</u>         | <u>6,264,184</u>                       | <u>5,490,250</u>                          | <u>773,934</u>                            |
| Total                             | <u>\$29,264,973</u>                    | <u>\$355,730</u> | <u>\$ 0</u>      | <u>\$29,620,703</u>                    | <u>\$17,689,209</u>                       | <u>\$11,931,494</u>                       |

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 7: DEFERRED REVENUE

Deferred Revenue consists of the following at June 30, 2004:

General Fund:

|                        |                |
|------------------------|----------------|
| Medicaid               | \$160,797      |
| EPSDT                  | 30,448         |
| Title I                | 2,572          |
| Health Resource Center | 2,501          |
| Title II-A             | 11,979         |
| Title II-D             | 8,455          |
| Title V                | 2,249          |
| Hewlett Packard        | 2,500          |
| Miscellaneous          | 846            |
| Local Standards Board  | <u>874</u>     |
| <br>                   |                |
| Total General Fund     | <u>223,221</u> |

Enterprise Fund:

|                        |                  |
|------------------------|------------------|
| USDA Commodities       | <u>6,378</u>     |
| <br>                   |                  |
| Total Enterprise Fund  | <u>6,378</u>     |
| <br>                   |                  |
| Total Deferred Revenue | <u>\$229,599</u> |

COLCHESTER SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

Note 8: NOTES AND BONDS PAYABLE

Notes and bonds payable consist of the following:

|   | <u>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u>  | <u>June 30, 2004</u> |
|---|---------------------|------------------|-------------------|----------------------|
| Note Payable - Chittenden Bank for Athletic Facility, Bearing Interest at 1.85%, Due June, 2005, However, the School District Anticipates Paying \$120,000 Annually Plus Interest and Renewing the Balance                      | \$ 840,000          | \$ 0             | \$ 120,000        | \$ 720,000           |
| Bond Payable - Vermont Municipal Bond Bank for Renovations at all of the District's Schools, Payments are \$160,000 Annually Until December, 2006 then decreasing to \$155,000 Annually, Interest at 5.093%, Due December, 2016 | 2,190,000           | 0                | 160,000           | 2,030,000            |
| Note Payable - GMAC for 2002 Chevrolet Truck, Payments are \$743 Monthly at 0% Interest, Due and Paid June 29, 2004   | <u>14,121</u>       | <u>0</u>         | <u>14,121</u>     | <u>0</u>             |
|   | <u>\$3,044,121</u>  | <u>\$ 0</u>      | <u>\$ 294,121</u> | <u>\$2,750,000</u>   |

The School District anticipates maturities to be the following:

|           | <u>Principal</u>   | <u>Interest</u>  | <u>Total</u>       |
|-----------|--------------------|------------------|--------------------|
| 2005      | \$ 280,000         | \$152,640        | \$ 432,640         |
| 2006      | 280,000            | 137,491          | 417,491            |
| 2007      | 280,000            | 122,182          | 402,182            |
| 2008      | 275,000            | 106,853          | 381,853            |
| 2009      | 275,000            | 91,507           | 366,507            |
| 2010-2014 | 895,000            | 262,672          | 1,157,672          |
| 2015-2017 | <u>465,000</u>     | <u>42,413</u>    | <u>507,413</u>     |
|           | <u>\$2,750,000</u> | <u>\$915,758</u> | <u>\$3,665,758</u> |

Subsequent to year end, the School District borrowed \$3,500,000 on a current expense note from the Chittenden Bank with interest at 1.85% and due on June 30, 2005. Also, the School District borrowed \$24,811 from GMAC to purchase a 2004 Chevrolet truck with interest at 5.99% and due on August 28, 2007.

COLCHESTER SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2004

Note 9: RESTRICTED FUND BALANCES

Restricted Fund Balances consist of the following:

|  |                  |
|--|------------------|
| General Fund:                          |                  |
| Prepaid Expenses                       | <u>\$330,749</u> |
| Total General Fund                     | <u>330,749</u>   |
| Nonexpendable Trust Funds:             |                  |
| Restricted for Scholarships by Donors: |                  |
| Woodman Fund                           | 15,363           |
| Faller Fund                            | 11,157           |
| Restricted for Library Women Studies:  |                  |
| Kelly Foundation Fund                  | <u>5,000</u>     |
| Total Nonexpendable Trust Funds        | <u>31,520</u>    |
| Total Restricted Fund Balances         | <u>\$362,269</u> |

Note 10: RECONCILIATION OF BUDGETARY STATEMENTS

The "budget versus actual" statements of the General Fund have been prepared based on the voter approved budget. Therefore, to conform with generally accepted accounting principles (GAAP), certain adjustments are necessary. The following are the adjustments which reconcile the budgetary statements with the GAAP basis statements.

|  |                   |
|--|-------------------|
| Excess of Revenue Over Expenditures –<br>Budgetary Basis - Exhibit C | \$ 484,358        |
| Unbudgeted State Revenue   | 21,352            |
| Unbudgeted Local Revenue   | 31,015            |
| Unbudgeted Tuition   | 7,025             |
| Unbudgeted Interest  | 127               |
| Unbudgeted Federal Grants  | 233,752           |
| Unbudgeted Special Education Payments                                | 225,846           |
| Unbudgeted Local Grants  | 200,213           |
| Facilities Maintenance Article Revenue                               | 84,000            |
| Unbudgeted Regular Education Expenses                                | (471,359)         |
| Unbudgeted Special Education Expenses                                | <u>(168,869)</u>  |
| Excess of Revenue Over Expenditures -<br>(GAAP Basis) - Exhibit B    | <u>\$ 647,460</u> |

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 11: PENSIONS

State Teachers' Retirement System

The teachers employed by the School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. Vermont State statutes provide the authority under which benefit provisions and the State's obligations to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. The State makes retirement contributions on-behalf of the School District. The School District's total payroll was \$13,691,365, while its eligible covered payroll was \$9,536,025 resulting in an estimated \$416,724 of on-behalf payments. This amount is included as a Revenue and an Expenditure in Exhibit B.

All teachers become members of the retirement system upon employment. Group A members are required to contribute at a rate of 5.5% percent of earnable compensation. Group C members, who are all former Group B members and members hired after June 30, 1990, are required to contribute at a rate of 3.54% percent of earnable compensation. The School District's Group A and Group C members contributed \$3,261 and \$335,478, respectively. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

Vermont Municipal Employees' Retirement System

Employees, other than teachers, are covered under the State of Vermont Municipal Employees' Retirement Plan. All eligible employees covered under Plan A contribute 2.5% of gross wages while the School District contributes 4.0%. One (1) employee is under Plan C which requires employee contributions of 9% of gross wages while the School District contributes 6%. Total payroll for the year was \$13,691,365 while the covered payroll for Plan A and C was \$2,940,528 and \$79,245, respectively. Pension expense for the year was \$122,376.

The School District pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as the present value of vested and nonvested plan benefits by municipality are not determinable. Additional information regarding the Vermont Municipal Employee's Retirement System is available upon request from the State of Vermont.

COLCHESTER SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004

Note 12: RISK MANAGEMENT

The School District 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 School District maintains commercial insurance coverage through a local broker. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District. Settled claims have not exceeded this coverage in any of the past three fiscal years.

In addition, the School District is a member of Vermont Educational Health Initiative (VEHI). VEHI is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont school districts and supervisory unions and is owned by the participating members. The agreement does not permit VEHI to make additional assessments to its members.

The School District has elected to pay actual unemployment claims instead of enrolling in an unemployment insurance program. No liability has been accrued as the School District is not able to make an estimate as to any future costs. The School District paid \$22,349 in unemployment claims during fiscal year 2004.

**COLCHESTER SCHOOL DISTRICT WAGES\* FOR 2003-2004 SCHOOL YEAR**

| NAME          | PRIMARY JOB TITLE              | WAGES    | NAME                  | PRIMARY JOB TITLE              | WAGES     | NAME               | PRIMARY JOB TITLE               | WAGES    |
|---------------|--------------------------------|----------|-----------------------|--------------------------------|-----------|--------------------|---------------------------------|----------|
| ACETO P       | SPECIAL EDUCATION READING TCHR | 28744.66 | BOUCHARD CL           | ADMINISTRATIVE ASSISTANT       | 20861.96  | DAILEY R           | SUBSTITUTE                      | 120.00   |
| ADAMS A       | DANCE TEAM CHS                 | 1024.00  | BOUCHER D             | CUSTODIAN                      | 279.68    | DALEY J            | FOOD SERVICE -WORKER            | 5650.64  |
| AIKEN B       | FOOD SERVICE -WORKER           | 13507.44 | BOUCHER T             | ELEMENTARY TEACHER             | 42863.00  | DAMON R            | SOCIAL STUDIES TEACHER          | 40501.00 |
| AISTON C      | TITLE I TEACHER                | 59299.00 | BOUDREAU A            | SUBSTITUTE                     | 5455.41   | DANILUK M          | SPECIAL EDUCATION TEACHER       | 39581.00 |
| ALAWEI S      | CUSTODIAN                      | 19472.51 | BOUFFARD E            | SUBSTITUTE                     | 1508.50   | DAU J              | CUSTODIAN                       | 8048.66  |
| ALDERDICE D   | TUTOR SPED                     | 137.06   | BOURQUE C             | SOFTBALL -CMS                  | 731.25    | DAVIS J            | MUSIC TEACHER                   | 11422.31 |
| ALDERFER S    | LANGUAGE ARTS TEACHER          | 24855.51 | BOWER A               | TUTOR SPED                     | 11079.62  | DAVIS R            | UTILITY WORKER                  | 26159.14 |
| ALLAIRE J     | INSTRUCTIONAL ASSISTANT SPED   | 10659.23 | BOYCE A               | TUTOR SPED                     | 13276.85  | DAVIS S            | FOOD SERVICE DIRECTOR 11 MOS    | 41600.00 |
| ALLEMERT C    | ELEMENTARY TEACHER             | 35216.00 | BOYCE L               | ELEMENTARY TEACHER             | 57844.00  | DAVIS T            | ELEMENTARY TEACHER              | 38126.00 |
| AMOUR S       | TECHNOLOGY ASSISTANT II        | 15565.30 | BOYEA C               | ELEMENTARY TEACHER             | 59299.00  | DAYVIE A           | PHYSICAL EDUCATION TEACHER      | 57770.05 |
| ANDERSON C    | ELEMENTARY TEACHER             | 45427.02 | BRASSARD S            | COMPUTER LAB MONITOR           | 473.00    | DEEN D             | TUTOR TITLE I                   | 11641.79 |
| ANDERSON J    | ELEMENTARY TEACHER             | 61662.24 | BRENNAN E             | SUMMER PROGRAM SPED            | 731.00    | DEGIROLAMO P       | WRITERS WORKSHOP                | 8333.11  |
| ANDERSON P    | INSTRUCTIONAL ASSISTANT SPED   | 10275.07 | BRENNAN L             | MEDICAID COORDINATOR           | 14948.53  | DEGRASSE R         | SECRETARY- STUDENT MGMT         | 27353.81 |
| ANGER K       | PHYSICAL EDUCATION TEACHER     | 60963.86 | BREWER C              | CUSTODIAN LEAD                 | 24028.13  | DEMULDER D         | SPECIAL EDUCATION TEACHER       | 50727.00 |
| ANTONICCI C   | PRINCIPAL 12 MONTHS            | 72150.58 | BRIGANTE H            | TUTOR SPED                     | 5543.33   | DERRY C            | ART TEACHER                     | 48740.86 |
| ARANJO H      | SUBSTITUTE                     | 90.00    | BRIGGS S              | FRENCH TEACHER                 | 45720.00  | DERRY C            | INSTRUCTIONAL ASSISTANT SPED    | 10223.62 |
| ARCHACKI A    | FIELD HOCKEY -JUNIOR VARSITY   | 1435.20  | BRISTOL B             | ELEMENTARY TEACHER             | 59299.00  | DESAUTELS S        | INSTRUCTIONAL ASSISTANT         | 17463.15 |
| AUER M        | INSTRUCTIONAL ASSISTANT LIBR   | 5860.93  | BROLYER E             | SUBSTITUTE                     | 5337.51   | DESCHAMPS D        | NURSE SUPERVISOR                | 51539.02 |
| BACKE S       | SUBSTITUTE                     | 90.00    | BROUSSARD A           | SUBSTITUTE                     | 42.00     | DESROSIERS J       | SCIENCE TEACHER                 | 59879.00 |
| BAHRENBURG A  | SUMMER PROGRAM SPED            | 96.75    | BROWN B               | FOOD SERVICE -WORKER           | 14250.78  | DEVINO J           | MATHEMATICS TEACHER             | 60587.00 |
| BAHRENBURG DA | ATHLETIC DIRECTOR              | 69294.90 | BROWN K               | TUTOR SPED                     | 12507.78  | DEZOTELL K         | NORDIC SKIING -VARSITY GIRLS    | 3347.00  |
| BAHRENBURG DI | ENGLISH TEACHER                | 60908.00 | BROWNELL S            | TUTOR SPED                     | 13133.10  | DICKGIESSER H      | SCIENCE TEACHER                 | 41825.86 |
| BAILEY G      | TUTOR SPED                     | 1615.73  | BRYAN J               | ELEMENTARY TEACHER             | 39581.00  | DICKINSON C        | MUSIC TEACHER                   | 40856.00 |
| BANACH L      | COMPUTER LAB MONITOR           | 6376.46  | BURBO M               | CUSTODIAN                      | 669.60    | DICKINSON M        | ADMINISTRATIVE ASSISTANT        | 24028.00 |
| BANNISTER D   | FOOD SERVICE -WORKER           | 14350.88 | BURBO S               | CUSTODIAN                      | 4758.60   | DODSON P           | NON-INSTRUCTIONAL AIDE          | 3973.22  |
| BARCOMB D     | INSTRUCTIONAL ASSISTANT SPED   | 19472.11 | BURKE J               | SUBSTITUTE                     | 1492.87   | DOHNER J           | LANGUAGE ARTS TEACHER           | 33542.00 |
| BARD D        | GUIDANCE COUNSELOR             | 59299.00 | BUSWELL D             | ELEMENTARY TEACHER             | 41182.00  | DOSTAL H           | LONG TERM TEACHER SUBSTITUTE    | 8141.19  |
| BARNES M      | ELEMENTARY TEACHER             | 59379.00 | CADORETTE S           | FOOD SERVICE -WORKER           | 6545.28   | DRANSFIELD M       | LONG TERM TEACHER SUBSTITUTE    | 17897.46 |
| BARONE J      | PRINCIPAL 12 MONTHS            | 84054.02 | CAIN R                | SUBSTITUTE                     | 78.07     | DUCHARME C         | CUSTODIAN                       | 24916.84 |
| BARROWS L     | TUTOR SPED                     | 5289.67  | CALLAHAN C            | INSTRUCTIONAL ASSISTANT SPED   | 10446.40  | DUCHARME E         | CUSTODIAN                       | 7544.46  |
| BARROWS S     | INSTRUCTIONAL ASSISTANT SPED   | 2232.12  | CAMPBELL-FITZGERALD A | SUBSTITUTE                     | 975.00    | DUCHARME H         | CUSTODIAN -TEMP                 | 2370.93  |
| BASS P        | TUTOR SPED                     | 9290.35  | CANNIZZARO V          | ART TEACHER                    | 42258.44  | DUDLEY E           | SUBSTITUTE                      | 240.00   |
| BECHTLOFF K   | SUBSTITUTE                     | 322.40   | CARLSON A             | SUBSTITUTE                     | 180.00    | DUKE C             | SUBSTITUTE                      | 30.00    |
| BECKERT D     | SUBSTITUTE                     | 651.81   | CARMOLLI G            | ELEMENTARY TEACHER             | 52567.24  | DULUDE D           | SOCIAL STUDIES TEACHER          | 50652.24 |
| BEDROSIAN H   | TUTOR SPED                     | 2577.75  | CARNAHAN P            | SUPERINTENDENT                 | 100610.88 | DUMAS P            | NON-INSTRUCTIONAL AIDE CLERICAL | 10505.19 |
| BEEBE L       | FAMILY/CONSUMER SCIENCE TCHR   | 59299.00 | CARNEY S              | FIELD HOCKEY -VARSITY          | 2542.00   | DUMOUCHEL C        | TUTOR SPED                      | 8144.47  |
| BELLEN J      | SUBSTITUTE                     | 3900.69  | CARTER J              | TUTOR TITLE I                  | 11948.64  | DUPEE N            | CUSTODIAN                       | 22593.09 |
| BELVAL C      | SUBSTITUTE                     | 864.33   | CAYCEDO J             | DRAMA -CMS                     | 3188.16   | DUQUETTE J         | FOOD SERVICE -WORKER            | 633.56   |
| BELVAL D      | BASKETBALL -CMS BOYS           | 975.00   | CHAMBERLAIN C         | HEAD COOK                      | 12452.60  | EATON V            | ELEMENTARY TEACHER              | 59299.00 |
| BENJAMIN C    | ELEMENTARY TEACHER             | 52364.05 | CHAMBERLAIN S         | CUSTODIAL FOREMAN              | 39750.56  | EBERSOLE M         | SUBSTITUTE                      | 6269.91  |
| BENJAMIN J    | FOOD SERVICE -WORKER           | 16184.87 | CHAPIN S              | YEARBOOK ADVISOR -CMS          | 1024.00   | EDGCOMB A          | SUBSTITUTE                      | 210.00   |
| BENOIT H      | INSTRUCTIONAL ASSISTANT SPED   | 8335.78  | CHENEY J              | ELEMENTARY TEACHER             | 36751.00  | EDMONDS A          | MUSIC TEACHER                   | 12794.60 |
| BENOURE R     | WRESTLING -VARSITY             | 3530.00  | CHURCHILL D           | SUBSTITUTE                     | 1149.77   | ELMORE J           | INSTRUCTIONAL ASSISTANT 504     | 4684.03  |
| BENOURE S     | TRACK & FIELD -ASST. VARSITY   | 1196.00  | CIFRIAN L             | SPEECH & LANGUAGE PATHOLOGIST  | 59699.00  | EMERY S            | ACCOUNTS PAYABLE BOOKKEEPER     | 26782.62 |
| BENSON A      | SOCCER -J. V. GIRLS            | 1571.00  | CLARK C               | SUBSTITUTE                     | 2110.33   | EPSTEIN B          | SUBSTITUTE                      | 50.40    |
| BENTCHEVA L   | TUTOR SPED                     | 15139.35 | CLARK J               | BOOKKEEPER                     | 22098.87  | EPSTEIN G          | HEALTH EDUCATION TEACHER        | 45566.19 |
| BERG J        | SUBSTITUTE                     | 440.00   | CLARK M               | DIRECTOR OF STDT SPT SVCS 11MS | 65754.08  | EPSTEIN J          | SUBSTITUTE                      | 960.74   |
| BERGERON S    | INSTRUCTIONAL ASST SPEECH EEE  | 297.38   | COCCARO J             | INSTRUCTIONAL ASSISTANT SPEECH | 5675.01   | EPSTEIN K          | ELEMENTARY TEACHER              | 46587.00 |
| BERNARD D     | SUBSTITUTE                     | 1181.89  | COCCETTI J            | TUTOR TITLE I                  | 12018.83  | EVANS J            | TECHNOLOGY ASSISTANT II         | 25162.28 |
| BERNARD P     | SOCCER -CMS BOYS               | 1024.00  | COHEN C               | ELEMENTARY TEACHER             | 42710.00  | FARLEY M           | TUTOR SPED                      | 2000.25  |
| BERNASCONI D  | LONG TERM TEACHER SUBSTITUTE   | 10094.08 | COLANGELI S           | TUTOR SPED                     | 2151.38   | FARRAR C           | TUTOR SPED                      | 16039.61 |
| BERTOLINI A   | SUBSTITUTE                     | 3445.71  | COLBY J               | SUBSTITUTE                     | 150.00    | FISKE S            | SOCIAL STUDIES TEACHER          | 61012.00 |
| BESSE H       | SUBSTITUTE                     | 340.00   | COLE W                | ENGLISH TEACHER                | 35357.00  | FITZGERALD W       | ALPINE SKIING -VARSITY ASST     | 1196.00  |
| BESSY E       | SUBSTITUTE                     | 3920.00  | COLEMAN D             | UTILITY WORKER                 | 31688.18  | FITZPATRICK JA     | TUTOR SPED                      | 9429.75  |
| BIGELOW S     | INSTRUCTIONAL ASSISTANT SPED   | 11300.10 | COLLINS L             | INSTRUCTIONAL ASSISTANT        | 13480.09  | FITZPATRICK JO     | ELEMENTARY TEACHER              | 59299.00 |
| BISSONNETTE D | ELEMENTARY TEACHER             | 61662.24 | CONRAD J              | MATHEMATICS TEACHER            | 34935.50  | FITZPATRICK L      | HEAD COOK                       | 19554.18 |
| BISSONNETTE J | SUBSTITUTE                     | 479.60   | COOK S                | SUBSTITUTE                     | 120.00    | FLANAGAN J         | LIBRARIAN                       | 60076.05 |
| BLACK D       | BUILDING NURSE - EPSDT         | 12923.44 | COON J                | ENGLISH TEACHER                | 59353.00  | FLEMER J           | MATHEMATICS TEACHER             | 32631.67 |
| BLACK S       | TUTOR SPED                     | 7709.57  | COPPENRATH T          | SUBSTITUTE                     | 2540.00   | FLEMING M          | SUBSTITUTE                      | 896.81   |
| BLAIR K       | TUTOR SPED                     | 172.00   | COREA I               | SUBSTITUTE                     | 1768.66   | FLERI M            | ELEMENTARY TEACHER              | 59299.00 |
| BLAKE J       | TUTOR SPED                     | 14384.99 | CORMIER J             | TUTOR TITLE I                  | 16649.30  | FLYNN B            | SPECIAL ED ALT PROGRAM TCHR     | 47567.60 |
| BLAKE S       | WRESTLING -CMS                 | 975.00   | COSTANTINO-FOLEY L    | SPECIAL EDUCATION TEACHER      | 60574.25  | FOJO REINA T       | GUIDANCE COUNSELOR              | 33780.85 |
| BLANCHETTE B  | HUMANITIES TEACHER             | 37244.26 | COUILLARD K           | TECHNOLOGY SPECIALIST          | 44052.03  | FONTAINE A         | CUSTODIAN                       | 15654.65 |
| BLANCHETTE W  | INSTRUCTIONAL ASSISTANT SPED   | 6719.60  | CRAIG C               | SOCCER -VARSITY GIRLS          | 1196.00   | FORREST S          | ELEMENTARY TEACHER              | 38571.01 |
| BOEHMCKE A    | SCIENCE TEACHER                | 50377.00 | CRITCHLOW T           | BASEBALL -CMS                  | 1121.00   | FOSTER-MENDICINO D | DRAMA ACCOMPANIST               | 1208.00  |
| BOLDUC C      | INSTRUCTIONAL ASSISTANT        | 17891.48 | CROCKETT J            | INSTRUCTIONAL ASSISTANT        | 11829.98  | FOYT E             | TUTOR SPED                      | 12316.08 |
| BOMBARDIER G  | SOCCER -CMS GIRLS              | 3687.00  | CROKUS W              | TUTOR PLANNING ROOM            | 16567.50  | FRANCIS K          | INSTRUCTIONAL ASSISTANT SPED    | 9917.41  |
| BONFIGLI K    | ELEMENTARY TEACHER             | 45919.00 | CUMMINGS A            | ART TEACHER                    | 43535.00  | FRANK B            | EARLY EDUCATION TEACHER         | 44997.43 |
| BOSLEY J      | SUMMER PROGRAM SPED            | 473.00   | CUMMINGS C            | ELEMENTARY TEACHER             | 57844.00  | FRIEBERG T         | SUBSTITUTE                      | 192.40   |
| BOSLEY P      | COMPUTER LAB MONITOR           | 5178.44  | CURRAN M              | SUBSTITUTE                     | 90.00     | FRISBIE P          | ELEMENTARY TEACHER              | 53478.00 |
| BOUCHARD CH   | INSTRUCTIONAL ASSISTANT SPED   | 9268.86  | CUSHING S             | BOOKKEEPER                     | 8851.52   | FULLER A           | SUBSTITUTE                      | 114.63   |

\*Includes all wages paid to employees, not just those from their primary job.

**COLCHESTER SCHOOL DISTRICT WAGES\* FOR 2003-2004 SCHOOL YEAR**

| NAME             | PRIMARY JOB TITLE             | WAGES    | NAME            | PRIMARY JOB TITLE              | WAGES    | NAME                 | PRIMARY JOB TITLE            | WAGES    |
|------------------|-------------------------------|----------|-----------------|--------------------------------|----------|----------------------|------------------------------|----------|
| GABEL C          | ENGLISH TEACHER               | 48088.50 | HOLSOPPLE L     | HUMAN RESOURCES SPECIALIST I   | 33416.76 | LAQUERRE M           | HEALTH EDUCATION TEACHER     | 41755.00 |
| GAKEER A         | CUSTODIAN                     | 19517.89 | HOMIAK J        | TUTOR 504                      | 16306.81 | LARSON C             | TUTOR SPED                   | 4542.72  |
| GALATI G         | ELEMENTARY TEACHER            | 35216.00 | HOODLET E       | SUBSTITUTE                     | 285.00   | LATULIPPE A          | TUTOR SPED                   | 15472.08 |
| GALLANT P        | OCCUPATIONAL THERAPIST        | 33833.40 | HOOPER S        | ELEMENTARY TEACHER             | 56389.00 | LAURICELLA A         | COMPUTER LAB MONITOR         | 4065.50  |
| GALLAS D         | ELEMENTARY TEACHER            | 59299.00 | HORTON J        | TECHNOLOGY ASSISTANT II        | 13104.95 | LAURIN M             | INSTRUCTIONAL ASSISTANT EEE  | 12597.11 |
| GAMACHE J        | TUTOR SPED                    | 15571.78 | HOWARD D        | ELEMENTARY TEACHER             | 61662.24 | LAWRENCE W           | SPECIAL EDUCATION TEACHER    | 45766.00 |
| GARRISON B       | INSTRUCTIONAL ASSISTANT 504   | 11915.10 | HUNT BRE        | ELEMENTARY TEACHER             | 60186.15 | LEA L                | HOCKEY -VARSITY GIRLS        | 2869.70  |
| GARVER K         | TUTOR SPED                    | 6838.38  | HUNT BRI        | PHYSICAL EDUCATION TEACHER     | 54934.00 | LEBLANC J            | SUBSTITUTE                   | 1158.37  |
| GASPIE D         | TUTOR SPED                    | 11213.44 | HUNTON R        | LONG TERM TEACHER SUBSTITUTE   | 9675.61  | LEDOC J              | INSTRUCTIONAL ASSISTANT 504  | 8159.69  |
| GAY D            | SPECIAL ED ALT PROGRAM TCHR   | 58244.00 | HURLBURT H      | TUTOR 504                      | 463.50   | LEIVA M              | SUBSTITUTE                   | 340.00   |
| GAY R            | CUSTODIAN                     | 19997.81 | HYDE M          | ART TEACHER                    | 54934.00 | LENOX K              | ENGLISH TEACHER              | 35498.25 |
| GENNARI E        | SUBSTITUTE                    | 1000.00  | IARIA B         | FOOD SERVICE -WORKER           | 6569.24  | LENTI F              | TUTOR SPED                   | 3380.85  |
| GERMAIN B        | COURIER- SCHOOL DISTRICT      | 11163.20 | IRVINE V        | SPECIAL EDUCATION TEACHER      | 59299.00 | LEVY A               | LONG TERM TEACHER SUBSTITUTE | 12416.65 |
| GIFFORD J        | BUSINESS MANAGER              | 79382.88 | JACKSON S       | INSTRUCTIONAL ASSISTANT SPED   | 11210.19 | LILLEY J             | SPECIAL EDUCATION TEACHER    | 47284.86 |
| GIFFORD M        | SUBSTITUTE                    | 20.08    | JAMISON N       | ELEMENTARY TEACHER             | 41189.00 | LINDSTAM E           | FOOTBALL -ASSISTANT VARSITY  | 1767.50  |
| GILBERT A        | TUTOR 504                     | 11930.98 | JAPHET N        | FOOD SERVICE -WORKER           | 8268.00  | LONG M               | ENGLISH TEACHER              | 59299.00 |
| GILES A          | ASSISTANT PRINCIPAL 11 MOS    | 63541.12 | JARVIS J        | TUTOR SPED                     | 13031.17 | LONGCHAMP H          | ELEMENTARY TEACHER           | 40511.05 |
| GILLARD P        | LANGUAGE ARTS TEACHER         | 60076.05 | JENKINS D       | UTILITY WORKER                 | 27301.64 | LOVEJOY N            | TUTOR SPED                   | 168.30   |
| GIROUX J         | SPEECH & LANGUAGE PATHOLOGIST | 24359.83 | JENNETT J       | SUBSTITUTE                     | 54.60    | LOWELL S             | SUBSTITUTE                   | 480.00   |
| GLENN C          | MATHEMATICS TEACHER           | 38671.00 | JEWELL E        | SUBSTITUTE                     | 9119.22  | LUCAS G              | INSTRUCTIONAL ASSISTANT SPED | 12989.35 |
| GOCKLEY K        | ASSISTANT PRINCIPAL 11 MOS    | 62258.12 | JOHNSON C       | NON-INSTRUCTIONAL AIDE         | 4120.59  | LUMAN P              | ADMINISTRATIVE ASSISTANT     | 25248.08 |
| GOLDBERG M       | SCHOOL NURSE                  | 47998.05 | JOHNSON M       | CUSTODIAN                      | 4288.86  | LUTZ C               | SPECIAL EDUCATION DIRECTOR   | 72148.08 |
| GOLDSBURY J      | GOLF                          | 2407.00  | JOHNSON R       | MAINTENANCE FOREMAN            | 44250.56 | LYNCH J              | SPED DRIVER- SCHOOL DISTRICT | 16393.31 |
| GOODMAN M        | INSTRUCTIONAL ASSISTANT 504   | 10455.23 | JOHNSTON B      | TUTOR TITLE I                  | 13218.00 | MABIOR J             | CUSTODIAN -TEMP              | 995.40   |
| GOUDIE J         | SUBSTITUTE                    | 60.00    | JOHNSTON C      | PHYSICAL EDUCATION TEACHER     | 60023.82 | MACDONALD C          | SUBSTITUTE                   | 3245.00  |
| GRAU C           | ESL COORDINATOR               | 19499.60 | JONES H         | TUTOR SPED                     | 1949.28  | MACHIA A             | TUTOR SPED                   | 13386.43 |
| GRECK B          | ART TEACHER                   | 55978.06 | JONES P         | BUSINESS EDUCATION TEACHER     | 27459.60 | MAGANZINI ANDERSON M | SUBSTITUTE                   | 1450.40  |
| GREGORY T        | BASKETBALL -J. V. BOYS        | 4525.20  | JOPPE-MERCURE A | ART TEACHER                    | 29649.50 | MAGOON B             | CUSTODIAN                    | 21470.25 |
| GRENON J         | SUBSTITUTE                    | 985.00   | JURNAK H        | SPECIAL EDUCATION TEACHER      | 32419.04 | MAGOON R             | MAINTENANCE WORKER           | 29641.53 |
| GRIFFIN M        | TUTOR SPED                    | 2760.17  | KADISH M        | LIBRARIAN                      | 56389.00 | MAHONEY D            | SUBSTITUTE                   | 61.18    |
| GRODIN DOHERTY K | LONG TERM TEACHER SUBSTITUTE  | 37699.20 | KELLEY JAM      | SCIENCE TEACHER                | 36598.00 | MAHONEY M            | LIBRARIAN                    | 56525.86 |
| GUERINO J        | SUBSTITUTE                    | 295.75   | KELLEY JAS      | TUTOR PLANNING ROOM            | 6503.10  | MALLABAR L           | SUBSTITUTE                   | 71.08    |
| GUTER J          | SUMMER PROGRAM SPED           | 1042.75  | KELLEY R        | TUTOR SPED                     | 3407.93  | MALLORY L            | PHYSICAL EDUCATION TEACHER   | 65837.65 |
| HADZIC M         | SOCCER- JV BOYS               | 1781.40  | KELLY K         | SUBSTITUTE                     | 120.00   | MALTBY J             | TUTOR ESL                    | 2855.01  |
| HAGADORN P       | ADMINISTRATIVE ASSISTANT      | 30925.61 | KELNER M        | SPEECH & LANGUAGE PATHOLOGIST  | 48490.40 | MALUAL A             | CUSTODIAN                    | 19803.46 |
| HALE P           | INSTRUCTIONAL ASST SPEECH EEE | 1074.04  | KELSEY M        | SPECIAL EDUCATION TEACHER      | 39581.00 | MANEELY J            | ELEMENTARY TEACHER           | 59379.00 |
| HALILOVIC A      | BILINGUAL/BICULTURAL LIAISON  | 25923.56 | KENDRICK D      | SCIENCE TEACHER                | 41182.00 | MARSHALL A           | SUBSTITUTE                   | 793.62   |
| HALL D           | COMPUTER LAB MONITOR          | 2210.47  | KENNETT K       | INSTRUCTIONAL ASST SPEECH EEE  | 3702.46  | MARSHALL C           | ELEMENTARY TEACHER           | 38343.00 |
| HALL N           | TECHNOLOGY ASSISTANT II       | 23909.79 | KENNEY C        | TUTOR SPED                     | 12527.38 | MARSHALL J           | PRINCIPAL 12 MONTHS          | 72238.08 |
| HALL T           | UTILITY WORKER                | 27127.46 | KENNEY M        | SUMMER PROGRAM SPED            | 1850.26  | MARTIN C             | FOOD SERVICE -WORKER         | 9357.36  |
| HALVERSON P      | SUBSTITUTE                    | 80.00    | KERCHNER C      | SUBSTITUTE                     | 1450.40  | MARTIN P             | MATHEMATICS TEACHER          | 47221.00 |
| HAMILTON R       | SECRETARY SPECIAL ED BLDG     | 21988.61 | KEYSER C        | SUBSTITUTE                     | 1381.80  | MARVIN B             | LIBRARIAN                    | 60963.86 |
| HAMLETT C        | INSTRUCTIONAL ASSISTANT LIBR  | 24309.68 | KILMER A        | TUTOR TITLE I                  | 4203.69  | MATTHEWS R           | LONG TERM TEACHER SUBSTITUTE | 19625.26 |
| HAMLIN D         | SPEECH & LANGUAGE PATHOLOGIST | 59299.00 | KIM G           | SUBSTITUTE                     | 300.00   | MAYNARD E            | WRITERS WORKSHOP             | 5365.00  |
| HAMMOND P        | INSTRUCTIONAL ASSISTANT SPED  | 13076.40 | KINERSON K      | INSTRUCTIONAL ASSISTANT SPED   | 11175.84 | MAYNARD J            | CUSTODIAN                    | 21166.38 |
| HANBRIDGE E      | SUBSTITUTE                    | 1765.00  | KING R          | CUSTODIAN                      | 20074.55 | MAYO K               | HEAD COOK                    | 11960.52 |
| HANSARD A        | SUBSTITUTE                    | 180.00   | KING-JOHNSON D  | INSTRUCTIONAL ASSISTANT LIBR   | 5094.19  | MAZZA L              | TUTOR TITLE I                | 9199.32  |
| HARDY P          | INSTRUCTIONAL ASSISTANT SPED  | 11147.95 | KLINGEBIEL C    | ELEMENTARY TEACHER             | 50350.00 | MCCANNELL D          | HUMANITIES TEACHER           | 54028.50 |
| HARRINGTON L     | BUILDING NURSE                | 16430.89 | KNEELAND V      | ELEMENTARY TEACHER             | 39654.00 | MCCLEARY C           | GUIDANCE COUNSELOR           | 42267.36 |
| HARSTAD M        | SUBSTITUTE                    | 56.20    | KOHLASCH W      | ELEMENTARY TEACHER             | 59299.00 | MCCLINTOCK W         | MATHEMATICS TEACHER          | 57166.05 |
| HASELTON N       | INSTRUCTIONAL ASSISTANT SPED  | 10787.89 | KRAMER S        | SUBSTITUTE                     | 180.00   | MCELROY K            | TUTOR TITLE I                | 13482.70 |
| HAVENS P         | TUTOR SPED                    | 12688.77 | KRAMER Z        | MATHEMATICS TEACHER            | 37536.00 | MCHUGH J             | TUTOR SPED                   | 880.43   |
| HAYDEN B         | INSTRUCTIONAL ASSISTANT 504   | 3374.70  | KRAWCZYK S      | TUTOR SPED                     | 13678.19 | MCIVER J             | SUBSTITUTE                   | 60.00    |
| HAYES D          | SECRETARY SPECIAL ED BLDG     | 13553.54 | KREIGER A       | ELEMENTARY TEACHER             | 36849.00 | MCKINSTRY B          | SUBSTITUTE                   | 1300.84  |
| HAYES E          | SUBSTITUTE                    | 2425.25  | KRUEGER W       | MUSIC ACCOMPANIST              | 604.00   | MCLANE M             | INSTRUCTIONAL ASSISTANT      | 7643.41  |
| HAYES M          | TITLE WRADING RECOVERY TCHR   | 47148.00 | KUIR S          | CUSTODIAN                      | 19478.29 | MCLAUGHLIN S         | FOOTBALL -VARSITY            | 4197.00  |
| HAZARD J         | TUTOR SPED                    | 8279.43  | LABELLE C       | INSTRUCTIONAL ASSISTANT SPEECH | 9429.96  | MCMAHON R            | CUSTODIAN                    | 3378.87  |
| HEBERT C         | CUSTODIAN LEAD                | 24698.74 | LABOMBARD S     | BUILDING NURSE                 | 17440.16 | MCNAMARA J           | TUTOR SPED                   | 13918.57 |
| HEBERT K         | SUBSTITUTE                    | 347.24   | LABONTE D       | INSTRUCTIONAL ASSISTANT SPED   | 11115.80 | MENARD D             | FOOD SERVICE -WORKER         | 8904.66  |
| HEBERT L         | LIBRARIAN                     | 38199.00 | LABOUNTY M      | BUILDING NURSE                 | 25722.00 | MENDL K              | SUBSTITUTE                   | 1335.17  |
| HEBERT O         | SPECIAL EDUCATION TEACHER     | 61822.24 | LABOUNTY W      | INSTRUCTIONAL ASSISTANT SPED   | 10398.42 | MEROLA S             | SUBSTITUTE                   | 10840.00 |
| HENEY S          | TENNIS -VARSITY BOYS          | 2407.00  | LABRIE M        | INSTRUCTIONAL ASSISTANT LIBR   | 6735.47  | MERRICK S            | SUBSTITUTE                   | 2436.61  |
| HENRY M          | CHEERLEADING -CMS             | 975.00   | LACHANCE J      | LONG TERM TEACHER SUBSTITUTE   | 7432.32  | MILES E              | ELEMENTARY TEACHER           | 5784.00  |
| HEVEY M          | SPED DRIVER- SCHOOL DISTRICT  | 6640.24  | LACROIX J       | TUTOR SPED                     | 10582.36 | MILLER A             | ASSISTANT PRINCIPAL 11 MOS   | 62090.12 |
| HIER L           | MATHEMATICS TEACHER           | 58141.50 | LAMAY K         | TUTOR SPED                     | 2633.40  | MILLER S             | ELEMENTARY TEACHER           | 35216.00 |
| HILL H           | TUTOR SPEECH                  | 5341.66  | LAMOTHE K       | FINANCIAL MANAGER              | 54080.00 | MILLHAM C            | MUSIC TEACHER                | 61339.48 |
| HILL L           | INSTRUCTIONAL ASSISTANT LIBR  | 15718.64 | LAMOTHE N       | SUBSTITUTE                     | 3599.41  | MODICA J             | INSTRUCTIONAL ASSISTANT SPED | 10774.18 |
| HILLIS J         | SPEECH & LANGUAGE PATHOLOGIST | 59299.00 | LANDRY C        | FOOD SERVICE -WORKER           | 6641.26  | MOFFETT A            | SPECIAL EDUCATION TEACHER    | 50677.00 |
| HINDES J         | INSTRUCTIONAL ASSISTANT SPED  | 1988.76  | LANDRY P        | HUMANITIES TEACHER             | 46826.00 | MOORE J              | ELEMENTARY TEACHER           | 60136.05 |
| HINDES M         | SPECIAL EDUCATION TEACHER     | 59759.00 | LANG C          | ASSISTANT PRINCIPAL 11 MOS     | 49253.94 | MOORMAN J            | SOCIAL STUDIES TEACHER       | 38958.43 |
| HOH E            | LONG TERM TEACHER SUBSTITUTE  | 852.03   | LAPAN T         | CUSTODIAN LEAD                 | 25530.49 | MOREL P              | BUILDING NURSE               | 15432.61 |

\*Includes all wages paid to employees, not just those from their primary job.

**COLCHESTER SCHOOL DISTRICT WAGES\* FOR 2003-2004 SCHOOL YEAR**

| NAME            | PRIMARY JOB TITLE               | WAGES    | NAME          | PRIMARY JOB TITLE               | WAGES    | NAME                | PRIMARY JOB TITLE              | WAGES    |
|-----------------|---------------------------------|----------|---------------|---------------------------------|----------|---------------------|--------------------------------|----------|
| MORIN P         | CUSTODIAN LEAD                  | 28791.65 | RAYNER A      | ELEMENTARY TEACHER              | 44811.00 | TAPIA M             | ELEMENTARY TEACHER             | 59299.00 |
| MORIN R         | CUSTODIAN                       | 9581.40  | RAYNSFORD R   | SUMMER PROGRAM SPED             | 671.88   | TAYLOR L            | NON-INSTRUCTIONAL AIDE         | 2060.64  |
| MORIN S         | ELEMENTARY TEACHER              | 57924.00 | REED C        | FOOD SERVICE -WORKER            | 6746.22  | TEFFT K             | SCIENCE TEACHER                | 13071.21 |
| MOSES F         | GUIDANCE COUNSELOR              | 59299.00 | REED K        | SUMMER PROGRAM SPED             | 401.31   | TEMPLE A            | INSTRUCTIONAL ASSISTANT SPED   | 3372.60  |
| MOSS R          | EARLY INTERVENTIONIST           | 25138.50 | REILLY M      | SCIENCE TEACHER                 | 38293.00 | THEODOSEAU G        | TUTOR TITLE I                  | 1915.80  |
| MOYER R         | TECHNOLOGY COORDINATOR          | 2820.00  | REITH P       | ADMINISTRATIVE ASST GUIDANCE    | 22500.46 | THERRIEN L          | CUSTODIAN                      | 13527.15 |
| MULLIN-PHALEN K | ENGLISH TEACHER                 | 27208.23 | REVILLA C     | GUIDANCE COUNSELOR              | 59299.00 | THERRIEN P          | CUSTODIAN                      | 20426.12 |
| MURPHY C        | SUBSTITUTE                      | 380.00   | RICH W        | HUMANITIES TEACHER              | 58442.10 | THIBAUT S           | ELEMENTARY TEACHER             | 44311.00 |
| MURPHY E        | SUBSTITUTE                      | 94.97    | RICHARD M     | TUTOR SPED                      | 11865.62 | THOMPSON M          | INSTRUCTIONAL ASSISTANT SPED   | 16075.22 |
| MURRAY G        | HOCKEY -VARSITY BOYS            | 4197.00  | RICHER T      | NON-INSTRUCTIONAL AIDE CLERICAL | 6841.71  | TOBIAS M            | SUBSTITUTE                     | 150.00   |
| MURRAY M        | HOCKEY -ASST. VARSITY BOYS      | 1931.00  | RICHEY J      | SCIENCE TEACHER                 | 44311.00 | TORDE R             | LONG TERM TEACHER SUBSTITUTE   | 12713.35 |
| MUTZ M          | MUSIC TEACHER                   | 57456.05 | RIGBY J       | SUBSTITUTE                      | 158.75   | TOSCH A             | LANGUAGE ARTS TEACHER          | 44869.05 |
| MYERS DEMERS D  | GUIDANCE COUNSELOR              | 39935.27 | RITTER R      | COMPUTER LAB MONITOR            | 9071.52  | TOUCHETTE M         | BASKETBALL "B" -CMS GIRLS      | 731.25   |
| NAGLE L         | TUTOR SPED                      | 12747.01 | RITZ J        | SUBSTITUTE                      | 240.00   | TRAINQUE M          | CUSTODIAN LEAD                 | 22295.15 |
| NEALY M         | SPECIAL EDUCATION TEACHER       | 47381.00 | ROARABAUGH R  | SUBSTITUTE                      | 240.00   | TRAQUAIR R          | PHYSICAL EDUCATION TEACHER     | 59299.00 |
| NEARY J         | SUBSTITUTE                      | 240.00   | ROBERGE J     | LANGUAGE ARTS TEACHER           | 46865.10 | TREMBLAY M          | FRENCH TEACHER                 | 59299.00 |
| NEWTON K        | HUMAN RESOURCES SPECIALIST I    | 27919.04 | ROBERTS C     | SUBSTITUTE                      | 345.00   | TROIA M             | SECRETARY- RECEPTIONIST        | 28016.00 |
| NICKERSON L     | SUBSTITUTE                      | 420.00   | ROBERTS L     | SUBSTITUTE                      | 635.00   | TROMBLEY D          | ELEMENTARY TEACHER             | 41959.05 |
| NILES J         | SUBSTITUTE                      | 60.00    | ROBINSON C    | SPANISH TEACHER                 | 48976.00 | UPCHURCH J          | SOCIAL STUDIES TEACHER         | 32186.12 |
| NOBLE L         | SPECIAL EDUCATION TEACHER       | 48566.00 | RODEN J       | TUTOR SPED                      | 5950.58  | URBAN L             | DIRECTOR OF STDT SPT SVCS 11MS | 3099.96  |
| NOKES C         | SUMMER PROGRAM SPED             | 44.00    | RODEN L       | NON-INSTRUCTIONAL AIDE CLERICAL | 10648.28 | USHER M             | SPANISH TEACHER                | 24605.60 |
| NOVAK D         | TITLE I TEACHER                 | 56316.00 | RODGERS M     | SUBSTITUTE                      | 7095.46  | UZZELL G            | FOOD SERVICE -CASHIER          | 17533.22 |
| NOWLAN D        | SPECIAL EDUCATION TEACHER       | 32320.00 | ROGERS M      | ELEMENTARY TEACHER              | 59588.86 | VADNAIS C           | ELEMENTARY TEACHER             | 32724.65 |
| NOYES R         | SUBSTITUTE                      | 120.00   | ROGERS W      | TUTOR TITLE I                   | 13003.67 | VALIQUETTE-MARTIN C | CUSTODIAN                      | 10419.67 |
| NUNN P          | ELEMENTARY TEACHER              | 44165.00 | ROMOND N      | PHYSICAL EDUCATION TEACHER      | 32960.40 | VAN KLEECK C        | SOCIAL STUDIES TEACHER         | 63201.60 |
| NYLAND L        | HOMEWORK CLUB                   | 6468.84  | ROSE K        | INSTRUCTIONAL ASSISTANT SPED    | 2884.20  | VANDERBORGH T       | SCIENCE TEACHER                | 29526.00 |
| O'HARA R        | FOOTBALL -JUNIOR VARSITY        | 2118.00  | ROSE L        | INSTRUCTIONAL ASSISTANT SPED    | 14337.02 | VERHELST C          | TUTOR SPED                     | 14311.96 |
| O'MEARA E       | SPECIAL EDUCATION TEACHER       | 36997.00 | ROUSSEAU A    | MUSIC TEACHER                   | 39581.24 | VERRILL R           | SUBSTITUTE                     | 121.18   |
| O'REILLY K      | SECRETARY BUILDING              | 21522.53 | ROUTSONG L    | GUIDANCE COUNSELOR              | 50132.00 | VIETOR J            | TUTOR TITLE I                  | 12956.77 |
| OSE L           | TUTOR SPED                      | 5314.51  | ROY C         | SUBSTITUTE                      | 2024.72  | VILASECA A          | SUPERINTENDENT                 | 6305.00  |
| OSIER S         | TECHNOLOGY DIRECTOR             | 46800.00 | RUSSELL R     | TUTOR SPED                      | 16841.69 | VISCONTI V          | TUTOR SPEECH                   | 12318.38 |
| PALMA A         | PAYROLL BOOKKEEPER              | 33913.64 | RUTZ J        | ELEMENTARY TEACHER              | 57224.24 | WAGEMAN A           | LONG TERM TEACHER SUBSTITUTE   | 10886.98 |
| PALMER C        | SUBSTITUTE                      | 1800.00  | SANDAGE M     | SCIENCE TEACHER                 | 42482.00 | WALDRON D           | SPANISH TEACHER                | 59299.00 |
| PAQUET R        | FRENCH TEACHER                  | 23226.61 | SANTOR L      | SECRETARY SPECIAL ED            | 26118.83 | WALSH S             | SUBSTITUTE                     | 410.00   |
| PARAUKA V       | SUBSTITUTE                      | 30.00    | SANTORIELLO S | DRIVERS EDUCATION               | 11899.02 | WALTER G            | TUTOR SPED                     | 11666.26 |
| PATNAUDE D      | LONG TERM TEACHER SUBSTITUTE    | 15803.47 | SCHENCK R     | EMPLOYMENT SPECIALIST           | 62446.84 | WALTON T            | INSTRUCTIONAL ASSISTANT EEE    | 12044.87 |
| PAUL J          | SOCCER -VARSITY GIRLS           | 2969.00  | SCHILLER P    | BUSINESS EDUCATION TEACHER      | 55661.00 | WARD C              | OFFICE COORDINATOR             | 40950.00 |
| PECOR B         | FOOD SERVICE -WORKER            | 7666.35  | SCHROEDER D   | ELEMENTARY TEACHER              | 42717.00 | WARD P              | INSTRUCTIONAL ASSISTANT LIBR   | 12015.68 |
| PECOR P         | PHYSICAL EDUCATION TEACHER      | 35216.00 | SCIRIA A      | TUTOR SPED                      | 2502.90  | WARNER D            | BASKETBALL -CMS GIRLS          | 975.00   |
| PEPIN-RACICOT J | NON-INSTRUCTIONAL AIDE CLERICAL | 17906.36 | SCOTT T       | TUTOR SPED                      | 18745.56 | WARREN W            | SCIENCE TEACHER                | 46183.00 |
| PEPPER S        | SUBSTITUTE                      | 7951.70  | SEAMAN K      | SUBSTITUTE                      | 3960.00  | WASHBURN L          | ADMINISTRATIVE ASSISTANT       | 29907.62 |
| PERRINO A       | TUTOR ESL                       | 11024.37 | SEBO S        | TECHNOLOGY ASSISTANT II         | 17424.85 | WATERS L            | PRINCIPAL 12 MONTHS            | 74137.90 |
| PERROTTE K      | DRIVERS EDUCATION               | 16808.88 | SEDC-LAWTON C | TUTOR SPED                      | 5699.23  | WATERS M            | SUBSTITUTE                     | 1554.65  |
| PERRY T         | PHYSICAL EDUCATION TEACHER      | 45474.75 | SENECAL P     | TUTOR SPED                      | 12538.78 | WEBB G              | TUTOR SPED                     | 12188.80 |
| PERZANOWSKI S   | SUBSTITUTE                      | 415.00   | SHEA J        | SPECIAL EDUCATION TEACHER       | 44341.50 | WEHMAN P            | SUBSTITUTE                     | 574.70   |
| PETERSON K      | SUBSTITUTE                      | 315.00   | SHEDD S       | LONG TERM TEACHER SUBSTITUTE    | 12558.24 | WELCH J             | BASKETBALL -VARSITY GIRLS      | 3862.00  |
| PETKOV K        | UTILITY WORKER - TEMP           | 979.00   | SHORT M       | TUTOR SPED                      | 6666.85  | WELSH M             | BASKETBALL -J. V. GIRLS        | 2008.20  |
| PHILLIPS J      | X-COUNTRY RUNNING - BOYS        | 2969.00  | SIBLEY W      | STUDENT ASSISTANCE COUNSELOR    | 48608.31 | WEST J              | TUTOR SPED                     | 13402.88 |
| PHILLIPS P      | SCIENCE TEACHER                 | 55588.47 | SIMMONS R     | MATHEMATICS TEACHER             | 42637.00 | WHALEN L            | INSTRUCTIONAL ASSISTANT SPEECH | 10556.03 |
| PIASECKI P      | HOCKEY -VARSITY GIRLS           | 2015.50  | SINGH B       | TUTOR ESL                       | 2363.79  | WHALON K            | CUSTODIAN                      | 19855.91 |
| PICCHIANTI R    | FOOD SERVICE -CASHIER           | 14321.06 | SIRKIN J      | SPECIAL EDUCATION TEACHER       | 32320.00 | WHEATLEY M          | TUTOR SPED                     | 12902.14 |
| PINKHAM L       | SOCIAL STUDIES TEACHER          | 50736.00 | SMITH B       | GUIDANCE COUNSELOR              | 60893.05 | WHITNEY D           | SOFTBALL -J. V.                | 1571.40  |
| PITT R          | SUBSTITUTE                      | 955.00   | SMITH C       | SCIENCE TEACHER                 | 54859.29 | WHITNEY L           | MATHEMATICS TEACHER            | 44311.00 |
| PIXLER P        | ADMINISTRATIVE ASST GUIDANCE    | 30925.62 | SMITH E       | TITLE I TEACHER                 | 23820.36 | WILKINSON J         | SPEECH & LANGUAGE PATHOLOGIST  | 48676.00 |
| PLACE L         | INSTRUCTIONAL ASSISTANT 504     | 2206.56  | SMITH R       | SUBSTITUTE                      | 90.00    | WILLARD J           | MATHEMATICS TEACHER            | 61309.50 |
| PLESKACH L      | SUBSTITUTE                      | 142.44   | SMITH V       | INSTRUCTIONAL ASSISTANT LIBR    | 14571.03 | WILLE PADNOS S      | TUTOR SPED                     | 13736.13 |
| PLUNKETT K      | ELEMENTARY TEACHER              | 56389.00 | SNELL A       | SPECIAL ED ALT PROGRAM TCHR     | 9682.67  | WINCHESTER M        | ELEMENTARY TEACHER             | 42717.00 |
| POWELL S        | ELEMENTARY TEACHER              | 29104.00 | SNELLING D    | INSTRUCTIONAL ASSISTANT SPED    | 11686.96 | WITALEC G           | SUBSTITUTE                     | 2736.00  |
| POWER K         | TUTOR TITLE I                   | 11401.18 | SNOW L        | TUTOR SPED                      | 5130.63  | WOLF A              | INSTRUCTIONAL ASSISTANT SPED   | 10798.59 |
| POWSNER T       | ELEMENTARY TEACHER              | 54934.00 | SORENSEN E    | READING RECOVERY TEACHER        | 17664.00 | WOOD B              | SUBSTITUTE                     | 180.00   |
| PRATT D         | FOOD SERVICE -WORKER            | 12093.57 | SPEAR K       | TUTOR SPED                      | 11645.38 | WOOD W              | MATHEMATICS TEACHER            | 29448.00 |
| PRICE J         | SOCIAL STUDIES TEACHER          | 35316.00 | SPORS E       | ADMINISTRATIVE ASSISTANT        | 30559.46 | YAGODA D            | LONG TERM TEACHER SUBSTITUTE   | 15459.60 |
| PROFIT A        | TUTOR SPED                      | 10557.51 | STANKEVICH R  | DIRECTOR OF STDT SPT SVCS 11MS  | 19818.00 | YARNCHAK E          | TUTOR SPED                     | 12864.08 |
| PULSIFER C      | TUTOR TITLE I                   | 2200.38  | STEDMAN M     | SUBSTITUTE                      | 1619.70  | YEL M               | CUSTODIAN                      | 20515.24 |
| QUINTIN A       | SUBSTITUTE                      | 296.45   | STEVENS N     | SUBSTITUTE                      | 40.00    | YOUNG P             | TENNIS -VARSITY GIRL           | 2407.00  |
| QUINTIN M       | CUSTODIAN                       | 16650.12 | STONE J       | PRINCIPAL 12 MONTHS             | 84315.52 | ZANE N              | SPECIAL EDUCATION TEACHER      | 60076.05 |
| QUINTIN R       | HEAD COOK                       | 15401.51 | SUMNER L      | HEAD COOK                       | 10948.28 | ZENIE J             | SUBSTITUTE                     | 30.00    |
| RAFFERTY T      | TUTOR SPED                      | 14230.55 | SURPRENANT J  | CUSTODIAN -TEMP                 | 1176.00  |                     |                                |          |
| RAPPENO C       | SUBSTITUTE                      | 557.27   | SURPRENANT L  | FOOD SERVICE -CASHIER           | 10719.26 |                     |                                |          |
| RASCOE C        | RECEPTIONIST                    | 817.69   | SUTLIFF P     | FRENCH TEACHER                  | 31931.06 |                     |                                |          |
| RAYMOND D       | FOOD SERVICE -WORKER            | 5499.40  | TANDY T       | SUBSTITUTE                      | 712.36   |                     |                                |          |

\*Includes all wages paid to employees, not just those from their primary job.



## *Helping People Age with Independence and Dignity*

**THE CHAMPLAIN VALLEY AGENCY ON AGING, INC.** has been helping people age with independence and dignity for 30 years. During this past year, CVAA provided services to 229 older residents of Colchester. CVAA is grateful to the citizens of Colchester for their ongoing support of services for area seniors.

### **THE SERVICES AVAILABLE TO RESIDENTS OF COLCHESTER INCLUDE:**

**MEALS ON WHEELS** ~ CVAA provides hot wholesome meals to seniors who are age 60 or over. Volunteers deliver Meals on Wheels to homebound individuals who are ill, frail, or recuperating after a hospital stay and unable to prepare their own meal. This past year 41 Colchester seniors participated in the Meals on Wheels program.

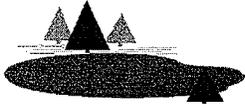
**SENIOR COMMUNITY MEALS** ~ In Colchester, these meals are served at the Colchester Senior Center, Holy Cross Senior Center, Friendly's and Rossi's Restaurant. In addition to a nutritious meal, the community meal provides socialization and companionship for older people who may be isolated or live alone. Over 135 Colchester seniors participated in the community meals program.

Pat Pike, CVAA's Senior Community Meals Coordinator has worked closely with the Colchester Parks & Rec. Dept. in organizing special meals such as the First Day of Summer Picnic at Bayside Park and a St. Patrick's Luncheon at St. Michael's College. Approximately 200 and 400 seniors attended these events respectively.

**CASE MANAGEMENT** ~ CVAA Case Managers make in-home visits and connect individuals with the services and resources they need in order to remain independent and in their own home. Annick Pyfferoen, the CVAA Case Manager for Colchester, worked with 90 seniors in your town. Ms. Pyfferoen may be reached through the CVAA office at 865-0360 or 1-800-642-5119.

**SENIOR HELPLINE** ~ CVAA operates a toll-free service that provides answers to any question or concern regarding services for older people. Seniors, or their family members, can reach the Senior HelpLine by calling 1-800-642-5119 (Voice/TTY) during business hours.

**FOR MORE INFORMATION ON THE AGENCY,  
OR TO INQUIRE ABOUT VOLUNTEER OPPORTUNITIES,  
CALL 865-0350 OR 1-800-642-5119 (VOICE/TTY)  
YOU MAY ALSO VISIT US AT: WWW.CVAA.ORG**



# CHAMPLAIN WATER DISTRICT

Dedicated to Quality Water & Service



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

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

Projects of interest over the past year include:

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

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

Peter L. Jacob,  
Chair, CWD Board of Water Commissioners

Jim Fay,  
CWD General Manager

## **CHITTENDEN COUNTY METROPOLITAN PLANNING ORGANIZATION**

---

The Chittenden County Metropolitan Planning Organization (CCMPO) serves as a cooperative regional forum for the development of transportation system plans and programs that address transportation related issues.

The CCMPO is responsible to all citizens of the region to ensure the implementation of the best transportation plan for the region. Therefore, the CCMPO is composed of appointed officials from each of the 18 county municipalities, the Vermont Agency of Transportation (VTrans), the Chittenden County Transit Authority (CCTA), the Chittenden County Regional Planning Commission (CCRPC), the Federal Highway Administration (FHWA), the Vermont Transportation Authority (VTA) and air and rail representatives. These officials are accountable to their respective constituencies. The implementation of the transportation plan is primarily carried out by VTrans.

In 2004, we completed the draft 2025 Metropolitan Transportation Plan and presented it to our member municipalities and hope to adopt it in early 2005.

During the next two federal fiscal years, more than \$121 million in federal dollars are slated for transportation projects throughout Chittenden County in the FY 2004-2006 Transportation Improvement Program (TIP). The TIP is a multi-year list of transportation projects in Chittenden County. To receive federal funds, each transportation project, program or operation must be authorized through the CCMPO's Transportation Improvement Program.

Robert H. Penniman,  
Chair



**Chittenden County  
Metropolitan Planning  
Organization**

<http://www.ccmppo.org>

## **CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION**

---

The Chittenden County Regional Planning Commission (CCRPC) was founded by an act of the Vermont legislature in 1966. CCRPC is a 24-member board consisting of one delegate from each of Chittenden County's 19 municipalities and five at-large members representing the interests of agriculture, conservation / environmental, industrial / business, socio-economic / housing and transportation. CCRPC provides planning leadership in both policy guidance and technical analysis. Member communities benefit from the expertise of staff through its professional and technical assistance services.

In 2004, several CCRPC projects benefited all member communities:

- Pre-disaster Mitigation Planning (required by Federal Emergency Management Agency),
- Open Space Phase II,
- Chittenden County Housing Supply Goals Task Force, and
- Homeland Security Planning and Exercise Projects.

CCRPC also provided a wide variety of technical support to its member communities, especially the application of Geographic Information Systems (GIS) services such as:

- Cartographic Services,
- Data Development,
- Regional Build-Out Analysis (provides an understanding of development potential);
- Decision Support System (DSS) (used to examine the relationship between transportation and land use).

In addition, **Colchester** also has benefited from the following special CCRPC projects:

- Scenic By-Ways project (planning wayside informational kiosk/exhibit),
- 20/20 Forecast of municipal population and staff used to assess requirements of the proposed municipal building, and
- Updated stormwater data.

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

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



<http://www.ccrpcvt.org>

## CHITTENDEN COUNTY TRANSPORTATION AUTHORITY

---

The Chittenden County Transportation Authority (CCTA) was founded in 1973 by the Vermont Legislature and provides transit services to seven municipalities in Chittenden County, including the two non-member municipalities of Colchester and Williston. CCTA is a full service public transportation provider, offering multi-modal transportation services including: fixed route bus service, parking lot, supermarket and neighborhood shuttles, a county-wide ridesharing program, transportation for Medicaid recipients, and contracted paratransit service for people who cannot use the bus. CCTA is governed by a ten member Board of Commissioners with two Commissioners each representing CCTA's member governments: Burlington, Essex, Shelburne, South Burlington, and Winooski.

In fiscal year 2004, CCTA provided approximately 1.8 million rides on its fixed route bus services throughout the seven municipalities. This represents an increase of 8.5% in ridership over fiscal year 2003, at a time when many transit providers across the country are seeing an overall decrease in ridership. CCTA also operates shuttle services including the Downtown PARC and CATMA program, local shopping shuttles, and neighborhood service. The Downtown PARC and CATMA shuttles bring employees from affordable parking on Pine Street to downtown Burlington businesses, conserving scarce parking for shoppers and visitors. CCTA also provides shuttles from senior housing complexes to local supermarkets. These shuttles make the task of going to the grocery store more convenient for many residents. In addition, CCTA coordinates a ridesharing program to promote carpooling and vanpooling within the region. CCTA also works with the Vermont Public Transportation Association to provide Medicaid transportation to eligible recipients in Chittenden County.

CCTA also provides, per federal regulations, complementary paratransit service to within  $\frac{3}{4}$  of a mile of the fixed route bus service for passengers who are functionally unable to use the fixed route buses. In fiscal year 2004, CCTA provided almost 29,000 rides through its subcontractor, SSTA (Special Services Transportation Agency) for complementary paratransit service. Of these 29,000 rides, over 1,100 directly benefited Colchester residents unable to use CCTA's fixed route service. Passengers ride for a variety of reasons (medical appointments, shopping, visiting) and this service connects Colchester residents to the rest of Chittenden County in important ways.

In fiscal year 2004, CCTA's goals included work on various strategic projects. First, CCTA staff have worked on reconfiguring the current local assessment formula to allow staff to focus on creating successful, productive routes and ensure that all of the service works together to create accessible, convenient and sustainable transportation for the region. Currently, fixed route assessments are apportioned to each member municipality based on the number of miles traveled in each city or town. This sets up a dynamic of fee for service and does not allow CCTA staff to create the best possible service for the region. Second, in order to provide better service and make connections between Vermont communities that replace the existing travel patterns of Vermonters, CCTA is seeking to transform itself into a Regional Transportation Authority. This regional transit authority would have a regional board and would secure alternative funding, other than the property tax, for the local contribution. The reliance on the property tax for funding public transportation has been cited by several different studies as the major impediment to creating a regional public transportation system that connects Vermont communities. Third, CCTA's Board of Commissioners has endorsed the use of Intelligent Transportation Systems (ITS) where appropriate. CCTA staff will initially pursue acquiring route scheduling software to achieve greater efficiencies in the utilization of personnel, equipment and signal priority on the main transit corridors in the region.

CCTA's mission is to make efficient transportation services available to all residents of and visitors to the Chittenden County region that are safe, accessible, reliable, clean, affordable and sustainable, thereby enhancing the quality of life for all. We look forward to working with Colchester and other municipalities to achieve this mission. For route and schedule information or for questions about any of CCTA's programs, please call 864-0211 or visit CCTA's website at [www.CCTAride.org](http://www.CCTAride.org).

**CHITTENDEN SOLID WASTE DISTRICT**  
**July 2003 - June 2004**

**ADMINISTRATION:**

CSWD owns and oversees 12 solid waste or recycling facilities in Chittenden County for its 18 member municipalities. A Board of Commissioners, who sets policy and oversees financial matters, governs CSWD. One Commissioner is appointed by each member community. Monthly meetings are held on the 4<sup>th</sup> Wednesday of each month, typically at the South Burlington City Hall. The audited FY '04 General Fund expenses were \$6,069,318 which is a 2.41% increase from the FY '03 General Fund expenditures.

**SIGNIFICANT CHANGES/EVENTS:**

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

Underhill joined the Chittenden Solid Waste District on July 1, 2003. All eighteen municipalities in Chittenden County are members of the Chittenden Solid Waste District.

The new Solid Waste Management Plan was adopted on April 28, 2004.

**ONGOING OPERATIONS:**

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

DROP-OFF CENTERS located in Burlington, Essex, South Burlington, Milton, Williston, Richmond, Colchester and Hinesburg are available to District members who prefer to self-haul their trash and recyclables. Drop-Off Centers collected 3,247 tons of recyclables, an increase of 5% from FY '03, and 7,056 tons of household trash during FY '04, a 7% increase from FY '03.

The MATERIALS RECOVERY FACILITY in Williston is owned by CSWD and is privately operated by Casella Waste Management, Inc. In FY '04, 29,585 tons of recyclables were collected, sorted, baled and shipped to markets. This represents a 41% increase from the previous year. The average sale price for materials was \$70, which was the same as last year's average.

The WOOD & YARD WASTE Program, processed 6,630 tons of clean wood waste and brush in FY' 04. This amount is up 9% from the previous year. Wood chips are sold to the McNeil Generating Station, and other facilities, where the chips are used to generate electricity. Chips are also sold for use in wood kilns and in creating a colored mulch product.

The ENVIRONMENTAL DEPOT and the ROVER are CSWD's hazardous waste collection facilities for residents and businesses. In FY' 04, 8,326 households and 453 businesses participated in the program. 450,454 pounds of waste were collected and processed at these facilities. This included 48,380 pounds (4,838 gallons) of latex paint re-blended and sold as "Local Color", 9,226 pounds of waste given away through the "Hazbin" reuse program and 29,150 pounds (2,950 gallons) of latex paint processed for recycling in Canada.

CSWD brokered 14,261 wet tons of BIOSOLIDS for our member communities in FY' 04, down just slightly from the previous year.

The focus of CSWD's MARKETING CAMPAIGN in FY '04 was to promote All-In-One recycling to residents and businesses. Advertising messages focused on how easy it is to recycle in Chittenden County and the benefits of recycling.

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

One hundred twenty-nine businesses and institutions representing over 1,200 employees, almost 2,600 residents of residential complexes, and over 1,000 students, volunteers, and clients were impacted by the BUSINESS OUTREACH PROGRAM. One hundred five school presentations, equipment loans, and facility tours, reached almost 3,500 students through the SCHOOL OUTREACH PROGRAM.

RESEARCH AND DEVELOPMENT efforts, which have dual goals of reducing the amount of waste generated and landfilled along with making programs more convenient and cost-effective, focused in FY '04 on economics of recycling, construction and demolition waste reduction, electronics reuse and recycling, and ordinance revisions.

CSWD provides funding and staff time to support GREEN UP DAY efforts in Chittenden County. In May 2004, 41 tons of litter were collected, including 1,385 tires and 70 cubic yards of scrap metal. CSWD also contributed \$3,650 to Green Up Vermont on behalf of its member municipalities.

The fall and spring TIRE AND APPLIANCE ROUND UPS brought in 855 major appliances and 4,413 tires at no charge from 1,612 households.

The COMMUNITY CLEAN UP FUND helps members keep their communities clean and litter free throughout the year. In FY' 04, over \$10,400 was distributed to 11 of CSWD's 18 member municipalities through this program.

## COLCHESTER COMMUNITY DEVELOPMENT CORPORATION

---

As you read this, the Colchester Community Development Corporation (CCDC) will be celebrating its twentieth anniversary. Incorporated as a private non-profit in 1985 by the Colchester Selectboard with the mission to "achieve an optimum balance between an increase in the commercial tax base, improved opportunities, and quality of life for residents of our town." "Consistent with this mission, CCDC seeks to act as an ombudsman for public and private sectors, as a catalyst for ideas, and as a forum for discussion of issues of concern to the community."

Let's look at Colchester twenty years ago. There were no stop lights in town. Watertower Hill was a pig farm, Colchester Business Park was the site of a dilapidated drive-in theater. Routes 2 & 7 at Exit 16 was a two lane road. The Visiting Nurse Association did not have a home in Colchester. McDonalds didn't exist on Heineberg Road or at Exit 16. Officers Row at Fort Ethan Allen consisted of rundown, unoccupied buildings. Winchester Place was a soccer field. Airport Park was a large, open grassy field. The High School didn't have a football team. The School District Superintendent's office was in a strip mall across from Mazza's Store.

Blakely Road and Severance Road did not intersect, they were offset by several hundred yards. Claussen's Perennial Farm building did not exist, nor did COSTCO, Charlebois, Hampton Inn, Burger King, BoatWorks, Holy Cross Senior Housing, Motel 6, PayData, Fletcher Allen Health Care, Green Mountain Power Headquarters, Libby's Blue Line Diner, Maplefields, UVM Colchester Research Facility, WPTZ Channel 5, nor Vermont Public Television to name a few.

In 1985 there were 259 businesses with 3,737 jobs in Colchester. Today there are over 620 businesses with 8,800 jobs. The annual payroll for businesses in 1985 was just over \$61 million. Today it is over \$301 million.

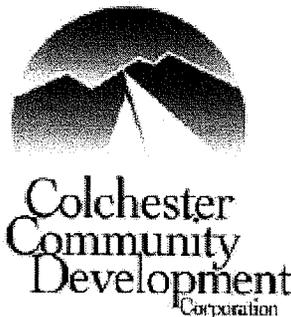
We have come a long way in accomplishing our mission with the help and support of our members, the Town Staff, the Selectboard and most importantly, you, the citizens of Colchester. The and Board of Directors of CCDC thank you all, and pledge to continue to serve the Town of Colchester.

### CCDC Board of Directors – FY 2004:

Michael Burke      Martin Maley  
Kevin Marchand    Terry Stone  
Michael Trahan

Staff: Douglas Robertson, Executive Director  
Sheila Roberts, Administrative Assistant

Doug Robertson,  
Executive Director



<http://www.colchester.org>

COLCHESTER COMMUNITY DEVELOPMENT CORPORATION

SCHEDULE OF EXPENSES

YEARS ENDED JUNE 30, 2004 and 2003

|  | <u>2004</u>       | <u>2003</u>       |
|--|-------------------|-------------------|
| Salaries   | \$ 92,626         | \$ 89,443         |
| Payroll taxes                                    | 7,262             | 7,005             |
| Insurance - workers' compensation and retirement | <u>3,808</u>      | <u>3,464</u>      |
| Total personnel costs                            | 103,696           | 99,912            |
| Advertising and brochures                        | 1,075             | 2,012             |
| Annual Meeting expense                           | 270               | 48                |
| Bank Fees  | 1,235             | 1,329             |
| Business development                             | 668               | 839               |
| Contract services                                | -                 | -                 |
| Depreciation and amortization                    | 1,242             | 1,136             |
| Dues and publication                             | 380               | 320               |
| Interest   | 3,365             | 7,595             |
| Insurance  | 1,506             | 1,471             |
| Membership development                           | 608               | 168               |
| Miscellaneous expenses                           | 4,282             | 545               |
| Office supplies and postage                      | 2,074             | 3,195             |
| Professional fees                                | 4,075             | 6,060             |
| Rent - Office                                    | 7,000             | 8,383             |
| Repairs/Maintenance                              | -                 | -                 |
| Telephone  | 6,742             | 9,685             |
| Taxes - 2A                                       | <u>-</u>          | <u>1,347</u>      |
| Total Expenses                                   | <u>\$ 138,218</u> | <u>\$ 144,045</u> |

The accompanying notes are an integral part of these statements.



## The Howard Center for Human Services

The Howard Center's mission is to improve the health and well-being of individuals, families, and our communities. During Fiscal Year 2004 (July 1, 2003 – June 30, 2004) we served 721 individuals from Colchester in these program areas:

| <u>Program</u>                                 | <u># of Clients</u> |
|--|---------------------|
| Child and Family Services                      | 160                 |
| Adult Mental Health and<br>Employee Assistance | 161                 |
| Developmental Disability Services              | 40                  |
| Substance Abuse                                | 275                 |
| Emergency                                      | 85                  |

The following are a few fiscal year 2004 highlights from our three service divisions: the Baird Center for Children and Families, Adult Behavioral Health Services, and Howard Community Services (serving people with developmental disabilities):

- Moved to a beautiful new facility for the Baird Center for Children and Families.
- The Chittenden Center, Vermont's only methadone treatment center, was noted as being a model program and awarded a three-year accreditation by CARF.
- Began a program of Mental Health Consultation to Schools with the goal of building public schools' capacity to serve children with emotional/behavioral challenges.
- The Early Childhood Program, along with four colleagues from Chittenden County, received a national "Community of Excellence" award from Georgetown University.
- Developed an Adolescent Peer Support Group for teens with developmental disabilities at an area teen center to offer opportunities for peer connection and practice in self-advocacy.
- Initiated groups for individuals with developmental disabilities on grief and loss, women's emotional self-regulation, men's life skills, and support for young men diagnosed with Aspergers Syndrome.
- Expanded the summer Outdoor Adventure Program for children and adolescents with developmental disabilities.
- Expanded vocational program for adults recovering from mental illness, allowing for greater outreach. Vocational caseloads increased 50%.
- Developed the Vermont Depression Recovery Project in collaboration with the Community Health Center of Burlington.

We continue to provide school social work services at all of Colchester's schools.

If you would like to learn more about our services, please call our administrative offices at 660-3678 or visit our web site at [www.howardcenter.org](http://www.howardcenter.org). We are very grateful for the continuing support that we receive from the Town of Colchester.

Todd Centybear,  
Executive Director

## LOCAL MOTION

---

Major progress was made on linking the Colchester Causeway Trail south to the Burlington Bike Path and north to South Hero.

Construction of the Burlington & Colchester Trail Bridge began in late October 2003 – days after the final run of the Winooski River Bike Ferry. The ferry, operated by Local Motion, operated from 2000 to 2003 and logged 65,000 boardings over its three and a half year run. The



*Trail Bridge Dedication*

bridge project included a three span bridge over the Winooski River and a 1700' elevated boardwalk through Delta Park. Built by Kubricky Construction of Glens Falls, NY, the project was constructed over the winter to minimize impact on the sensitive ecosystem in Delta Park. The bridge and boardwalk opened informally in June 2004 with the official ribbon cutting on August 1<sup>st</sup>, 2004. Colchester's Select Board Chair Dick Paquette and Senator Dick Mazza joined Governor Douglas, Governor Dean, VTrans Secretary McDonald and Burlington Mayor Clavelle in opening the bridge.

Work also progressed on a regular ferry link across the 200' "cut" in the Colchester / South Hero Causeway where the railroad turnstile bridge was removed in 1963. For one weekend in August 2003, Local Motion operated a demonstration ferry across the cut. Nearly 1,000 people came out to ride the six-passenger ferry between Colchester and South Hero. Residents and tourists alike enjoyed the opportunity to bike into the Champlain Islands from Colchester. To help launch regular ferry service across the cut, U.S. Congressman Sanders secured funds to acquire the necessary, docks, signs and vessel. Local Motion continues the planning work for this crossing.



*The Bike Ferry in Action*

With these regional trail connections north and south unfolding, Colchester officials, Local Motion, the Chittenden County Metropolitan Organization, and other stakeholders initiated an "Island Line Sign & Amenities Plan". The goal of the plan is to seamlessly connect the Burlington Bike Path, Colchester Causeway and South Hero's Allen Point into a spectacular regional trail for generations. The name "Island Line" harkens back to the corridor's history when it was part of the Rutland Railroad's Island Line.

For more information, contact:

Brian Costello

Local Motion

1 Steele Street, Suite 103

Burlington, VT 05401

(802) 652-2453

<http://www.localmotion.org>



The Vermont Council on World Affairs ([www.vcwa.org](http://www.vcwa.org)), a non-profit, non-partisan organization headquartered at Saint Michael's College in Colchester, appreciates the financial support of the Town of Colchester as a corporate member of the organization, and the active involvement of Colchester citizens in its programs.

Founded in 1952 by U.S. Senator Warren R. Austin and other distinguished Vermonters, the VCWA works to promote awareness and understanding of world affairs among Vermont residents through educational programs, presentations, and the international visitors program.

The Town of Colchester and many of its residents have been actively involved with the international visitors program. For example:

- In July 2003, Colchester town manager Al Voegele and his associates, hosted a 5 day visit of three mayors and an Assistant Minister of Justice from Montenegro as they learned about municipal government in the U.S.;
- In June 2004, Colchester town manager Al Voegele and other town officials spent a day briefing 5 municipal officials from Russia on how town governments operate in Vermont;
- In June 2004, Colchester town manager Al Voegele and members of the community met with 5 religious leaders from Afghanistan to discuss the Islam religion at the Colchester Town Library;
- In July 2004, Colchester High School Principal Joyce Stone meet with 5 school principals and teachers from Russia to discuss Vermont's educational system and highlight the programs offered at CHS;
- In July 2004, Colchester town manager Al Voegele arranged and participated in a meeting at Hazelett Strip Casting for a Member of the Japanese Parliament.

Many Colchester residents are members of the Vermont Council on World Affairs, and many more have been involved in hosting international visitors at their homes or place of business, and working as volunteers to promote international understanding through the Council's activities.

The Council is currently working with town officials and Colchester High School principal Joyce Stone on the "Great Decisions" program sponsored by the Foreign Policy Association. Discussion groups on eight specific topics of world importance will be formed with Colchester High School students and teachers as well as the general public to stimulate an exchange of ideas and information so that all of us can become better informed global citizens. The "Great Decisions" program is scheduled to begin in January, 2005.

Vermont Council on World Affairs  
Saint Michael's College  
School of International Studies  
Colchester, Vermont 05439  
802/654-2482 • Fax 802/654-2595  
Email: [btangalos@smcvt.edu](mailto:btangalos@smcvt.edu) • Web: [www.vcwa.org](http://www.vcwa.org)

**Vermont Department of Health  
Annual Report – Town of Colchester**

The Vermont Department of Health works to protect and promote the health of all citizens. The following are some of the essential services available to residents of Colchester.

- **Bioterrorism – Emergency Preparedness:** The Vermont Department of Health is actively working with local, state and federal agencies to assure a rapid and effective response to bioterrorism and other public health threats or emergencies. Local health department response may include identifying disease and investigating the source; providing information to the general public and to health professionals; collaborating with other agencies during biological, environmental or weather events; assuring availability of personnel training; planning local and regional responses with hospitals, Local Emergency Planning Committees (LEPCs) and other partners; and participation in joint exercises. In an actual event, Local Health Offices may operate clinics to vaccinate the public or to distribute preventive medications. Efforts are currently underway both statewide and locally to identify volunteers who could assist with these special clinics. The Burlington District Office has been actively involved in community-wide planning efforts through its representation on Chittenden County's LEPC, as well as other local, regional and statewide planning groups.
- **Food and Lodging Inspections:** National surveys show that more people are eating out more often. Public health sanitarians inspect eating establishments (restaurants, schools, fairs) to decrease the risk of food borne disease outbreaks. The five greatest risks for food borne outbreaks are: keeping food too long at improper temperatures, inadequate cooking, contaminated equipment, food from an unsafe source, and poor personal hygiene among food handlers. Inspections include review of a 44 item check list to evaluate food storage, preparation and handling as well as to identify where there is a high likelihood of practices contributing to illness if left uncorrected. **In 2003, 75 inspections were conducted by a sanitarian at establishments in Colchester.**
- **Reportable Disease Case Investigations:** Infectious diseases continue to be a major source of illness, disability and death in the U.S. and in Vermont, and account for 25% of all visits to physicians each year. The Health Department investigates all cases of disease such as meningitis, hepatitis, pertussis (whooping cough), and infectious diarrhea to determine their source, to recommend control measures and to prevent further spread of the disease. **In 2003, the Department of Health investigated 465 cases of infectious disease in Chittenden County.**
- **Town Health Officer Program:** Every town in Vermont has a Town Health Officer who is nominated by the Select Board and appointed by the Commissioner of Health. Town Health Officers work on a variety of environmental and health issues, and respond to calls on public health concerns as varied as animal bites, West Nile Virus, rental code complaints and septic systems. The Health Department supports health officers with training, information and technical assistance. **From July 1, 2003 through June 30, 2004, the Health Department assisted your Town Health Officer and Colchester residents 16 times.**
- **Vaccine-Preventable Diseases:** Vaccine-preventable disease rates are at their lowest level ever. In 2003, there were reports of only one case of tetanus, 71 cases of pertussis and no reports of measles, rubella or polio in Vermont. Disease rates, while a key outcome of interest, are a late indicator of the soundness of the immunization system. Immunization levels provide a better view of the effectiveness of immunization delivery. Immunization levels for Vermont children, while high, still fall short of the goal of 90%. **During 2003, the Health Department distributed childhood vaccines valued at \$833,205 to healthcare providers in Chittenden County.**
- **West Nile Virus Surveillance:** West Nile Virus (WNV) first appeared in the United States in New York City in 1999 and has since become well established throughout the United States. Birds, mammals and humans can get WNV from the bite of an infected mosquito. The Departments of Health and Agriculture conduct surveillance for WNV each year from June until cold weather limits mosquito activity in the fall. As of September 20, 2004, 19,639 mosquitoes had been collected, of which 16,841 were tested. One mosquito pool tested positive for West Nile Virus. As of that date, no horses were reported to the Vermont Department of health as having tested positive for WNV. **In Chittenden County from June through September 20, 2004, 289 dead birds were reported, 123 were tested and 2 were found to be infected with WNV.** There were no probable human cases of WNV reported during this time period.

New public health issues emerge every year. Some current challenges being addressed by the Vermont Department of Health include emergency preparedness, development of additional substance abuse treatment opportunities, and the reorganization of the Agency of Human Services, which shifted Vermont's mental health services to the Department of Health. This past year, the Department also increased its services to women age 40 and older to help them access screening for conditions like diabetes and cardiovascular disease in addition to screening for breast and cervical cancer.

If you would like more information about these and other Health Department activities, or if you have a public health concern, please call the Vermont Department of Health Burlington District Office, which serves all of Chittenden County, at (802) 863-7323. For information about public health, Department initiatives, publications and news releases, please visit our website at <http://www.healthyvermonters.info>.

## VISITING NURSE ASSOCIATION

---

Colchester's visit statistics listed below are for the VNA's fiscal year fiscal year 2004 (July 2003 – June 2004).

| <i>Breakdown of Visits</i> | <i>Visits</i> | <i>Hours</i>  |
|----------------------------|---------------|---------------|
| Nursing                    | 3,675         |               |
| Physical Therapy           | 641           |               |
| Speech Therapy             | 104           |               |
| Occupational Therapy       | 119           |               |
| Social Service             | 387           |               |
| Licensed Nursing Assistant | 3,817         | 5,513         |
| Homemaker                  | 115           | 305           |
| Family Educator            | 40            | 61            |
| Waiver Attendant           | 2,878         | 13,714        |
| Home Care Provider         | 566           | 2,036         |
| Continuous Care            |               | 1             |
| <b>Totals</b>              | <b>12,342</b> | <b>21,630</b> |

Total Colchester clients cared for: 389

|   |                      |
|---|----------------------|
| Total cost of services  | \$1,100,176.32       |
| Total cost of services reimbursed by Medicare, Medicaid, private insurance, contract and patient fees |                      |
| \$1,034,184.97  |                      |
| Balance   | \$65,991.35          |
| <u>FY '04 Town Income</u>   | <u>\$17,000.00</u>   |
| <b>Gain (Loss) FY '04</b>   | <b>(\$48,991.35)</b> |

The Visiting Nurse Association, a nonprofit agency, has been caring for individuals in our communities since 1906. VNA programs span a lifetime – from expectant parent classes and care for young families to rehabilitation, long term care, adult day services and end-of-life care. We take pride in adhering to the highest quality standards and are accredited by the Joint Commission for Accreditation on Health Care Organizations.

### Adult Home Health Services

- Adult Home Care
- Hospice of the Champlain Valley
- Palliative Care
- Vermont Respite House
- Maternal and Child Health Services
  - Prenatal/Pediatric Home Visiting.
  - Family Partnership
  - The Family Room at H.O. Wheeler School

### Long Term Care Services

- Adult Day Program
- Care Connection
  - Private Duty Registry
  - Medicaid Home and Community-Based Waiver Program
  - Homemaker Program
  - Health Promotion & Wellness Program
  - Other services

<http://www.vna-vermont.org>

## WINOOSKI VALLEY PARK DISTRICT

---

The Winooski Valley Park District's mission is to preserve natural areas that are a short walk or bike ride from where people live and work. Our 17 parks offer 28 miles of trails, picnic and gardening spots, canoe and fishing access, and over 12 miles of shoreline. Visit our website **WVPD.org** to learn more. Don Donnelly is your representative on our Board of Trustees. Highlights of the year follow:

- **Two New Bikepaths Built At The Parks**

New paved bike and pedestrian paths cross two of our parks – the Ethan Allen Homestead in Burlington and Delta Park in Colchester. For both paths, the Park District donated easements to the respective town and city. Now that the paths are completed, they are attracting many bikers, hikers, baby strollers and roller-bladers. Come check them out!



*Cub Scouts plant trees at Macrae Farm Park*

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

This year we started offering outdoor programs in the summer months, thanks to a grant from a private foundation. During the school year, about 2,500 students participated in hands-on history lessons at the Homestead, including 50 children from Colchester. Another 50 children, parents and teachers from Malletts Bay School participated in Conservation Field Day where they had the chance to handle a sea lamprey, start a fire using flint and coal cloth, pat a baby lamb, and play with a watershed model. Children from Colchester also learned how to paddle the Winooski River as part of Umiak Outfitter's 5<sup>th</sup> year of offering Kids in Kayaks Programs for us.

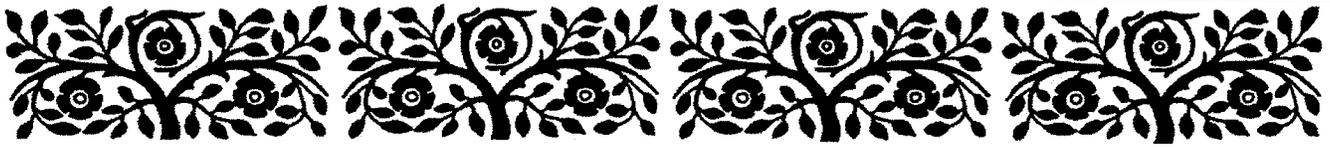
- **Over 200 Volunteers Helped Steward the Parks**

Colchester Cub Scouts planted trees for us at the Macrae Farm Park this spring. We appreciate the help of 24 residents from Colchester who helped us maintain trails at the parks this year. Others helped us look for amphibians, reptiles or other signs of wildlife in and around the parks. We could not have done this important work without the help of our dedicated volunteers!

- **New Parkland Acquired**

This year we tripled the size of Muddy Brook Park in South Burlington, and we hold title to it now too. This 28 acre park offers trails, a canoe and fishing launch, and picnicking area.

Jennifer Ely,  
Executive Director



## Women Helping Battered Women

PO Box 1535, Burlington, VT 05402 Office (802) 658-3131 Fax (802) 658-3832 Hotline (802) 658-1996 (TDD)

Thanks to the tremendous support of the residents of Colchester, Women Helping Battered Women continues to increase and enhance our ability to meet the needs of individuals who have experienced domestic violence throughout Chittenden County.

During FY '04, WHBW delivered a total of 15,900 hours of service and education to 5,004 adults and children (a 17% increase from the previous year).

- 612 individuals were assisted with filing for relief from abuse orders (a 13% increase from last year)
- 77 women attended support groups (a 33% increase)
- 45 women and men attended parenting groups (a new service offered this year)
- 6,081 hotline calls were answered (a 23% increase from the previous year)
- Over 6,770 Chittenden County residents were reached through more than 161 outreach events and workshops. (Compared to 3,269 people at 74 events last year)
- 71 women and 72 children stayed at our emergency shelter for a total of 3,316 bed nights, compared to 67 women and 72 children last year.

We are very excited to have reached so many people. Additionally, Women Helping Battered Women has secured funding from federal sources to provide interpreter services and professional legal advocacy services available 24 hours per day to victims/survivors who are working with the police, courts and the prosecutor's office in Chittenden County. WHBW is also scheduled to provide training to 180 police officers in Chittenden County over four days to improve their response to calls of domestic violence. These enhanced partnerships and resources are vital in meeting the needs of all individuals who have experienced domestic violence so they can once again live lives that are free of fear and further violence. Thank you very much once again for your support.

# BIRTHS

| DATE OF BIRTH | PARENTS  | CHILD'S NAME                 |
|---------------|--|------------------------------|
| 7/1/2003      | PORTER, JOHN HALSTED, JR<br>GELINAS, TIERA MARIE     | PORTER, OLIVIA MARIE         |
| 7/2/2003      | BLOUIN, STEVEN DAVID<br>JEAN, KELLY                  | BLOUIN, NATHAN JOHN          |
| 7/3/2003      | LATHBURY, PATRICK JOHN<br>CROTEAU, AMY MARIE         | LATHBURY, RYAN PATRICK       |
| 7/8/2003      | LANG, FLORIAN<br>KNAPP, BIRGIT                       | LANG, MORITZ                 |
| 7/10/2003     | BROWN, JAMES ALAN<br>LOSIER, ELIZABETH GLADYS        | BROWN, RACHEL KATHERINE      |
| 7/13/2003     | KINVILLE, AMY DAWN                                   | KINVILLE, JADA IRENE         |
| 7/14/2003     | DATTILIO, PATRICK MICHAEL<br>LONGE, ALISON LEE       | DATTILIO, JONAH MICHAEL      |
| 7/16/2003     | RAMSEY, JOSEPH HUGH<br>GERVAIS, CASEY ALDRICH        | RAMSEY, NYA JANE             |
| 7/17/2003     | BORMAN, PETER JOHN<br>SMITH, JULIE ANN               | BORMAN, SAMANTHA JAMESON     |
| 7/22/2003     | SHANTEAU, COREY CHRISTOPHER<br>DENNIS, DARA KIMBERLY | SHANTEAU, ASHTON JORDON      |
| 7/23/2003     | KEEFFE, ANDREW RICHARD<br>MCCUE, CAROL ELIZABETH     | KEEFFE, IAN MCCUE            |
| 7/24/2003     | BOKELBERG, ERIC HORST<br>DEBLOIS, SUSAN MARY         | BOKELBERG, EVAN PAUL         |
| 7/24/2003     | BOOSKA, ADAM JOHN<br>COLE, ANDREA LIND               | BOOSKA-COLE, BROOKE          |
| 7/25/2003     | GOAD, TODD WILLIAM<br>WILLIAMS, DONNA RUTH           | GOAD, BRANDON HUNTER         |
| 7/25/2003     | BOISE, BRENT MICHAEL<br>CLARK, STEPHANIE LYNN        | BOISE, HANNA HALE            |
| 7/25/2003     | POULIN, CHRISTOPHER TODD<br>KUNEY, JENNIFER ANNE     | POULIN, DEVON DEVANEY        |
| 7/26/2003     | CLARK, KEVIN MICHAEL<br>LOVEJOY, LAURA BETH          | CLARK, SAMUEL NATHAN         |
| 7/27/2003     | HATHAWAY, GLENN DAVID<br>KELLOGG, DEBORAH            | HATHAWAY, NICHOLAS LAWRENCE  |
| 7/28/2003     | KELLY, RALPH MARTIN<br>CICIRELLO, ANGELA             | KELLY, ARIANNA ULLA          |
| 7/28/2003     | LEOMBRUNO, TYSON DEAN<br>RAAB, PATRICIA JOAN         | LEOMBRUNO, JACK BOEDY        |
| 8/3/2003      | TAYLOR, ANDREW JAMES<br>ADAMS, JENNY                 | TAYLOR, JACOB ANDREW         |
| 8/3/2003      | CHURCH, MOLLEY ELIZABETH<br>PRIM, MELISSA ANN        | CHURCH, MOLLEY ELIZABETH     |
| 8/5/2003      | BURT, MATTHEW WAYNE<br>VANETTEN, MELISSA LYNN        | BURT, OLIVIA MARIE           |
| 8/8/2003      | SOWLES, KYLE WESLEY<br>PAVELOCK, KRISTEN ALICE       | SOWLES, ELEANOR CATHERINE    |
| 8/9/2003      | THIBAUT, AMY MARIE                                   | YOUNG, SHADAJA MARIE DESTINY |
| 8/10/2003     | LINSEISEN, JERRY MARTIN<br>OSBORNE, HELEN MAUDE      | LINSEISEN, ERIK OSBORNE      |

# BIRTHS

| DATE OF BIRTH | PARENTS   | CHILD'S NAME               |
|---------------|---|----------------------------|
| 8/11/2003     | SARRAZIN, KYLE DAVID<br>DEPAUL, FRANCESCA HOLLY           | SARRAZIN, SYLVIE PATRICE   |
| 8/12/2003     | FENTON, SCOTT WILLIAM<br>AVILA, BENILDA                   | FENTON, COLE BENJAMIN      |
| 8/14/2003     | DAVIS, ERIC SCOTT, SR<br>BORTWICK, CAROL ANN              | DAVIS, ERIC SCOTT, JR      |
| 8/16/2003     | WOJCIK, DAVID WILLIAM<br>KERSHAW, KAREN MARIE             | WOJCIK, JONATHAN DAVID     |
| 8/18/2003     | ROSNER, NICHOLAS JAMES<br>WILKINSON, TONYA JEAN           | ROSNER, DELANEY EVELYN     |
| 8/19/2003     | DEMAG, GUY FRANK, JR<br>MICHAUD, VICKI ANN                | DEMAG, JAKE RYAN           |
| 8/21/2003     | ORNDORFF, SAMUEL CHRISTY<br>ESPENHORST, SARAH ELIZABETH   | ORNDORFF, MATTHEW DAVID    |
| 8/25/2003     | TURGEON, GENE DAVID<br>LAROW, BRANDY JEAN                 | TURGEON, KASSIE ELLEN      |
| 8/29/2003     | BARTLETT, BRANDON JAMES                                   | BARTLETT, BRANDON JAMES    |
| 8/30/2003     | LOZIER, MICHAEL GEORGE<br>PRUE, MELISSA LYNN              | LOZIER, LINDSAY IRENE      |
| 9/1/2003      | GORDON, DAN PHELPS<br>SOUTIERE, AMBER MARIE               | GORDON, MAXWELL PHELPS     |
| 9/2/2003      | FILION, ANDREW PETER<br>MONTAGUE, ANGELA MARIE            | FILION, MIRA LEIGH         |
| 9/10/2003     | ZOUCK, JOHN HENRY, III<br>BOSSICK, STACEY                 | ZOUCK, COLIN BALLANTINE    |
| 9/11/2003     | BISSONETTE, MICHAEL ALLEN<br>MCGRATH, SUSAN MARIE         | BISSONETTE, HARLEE PIPER   |
| 9/11/2003     | BLAIR, STEPHEN ROBERT<br>BOUDREAU, SUSAN KAY              | BLAIR, JOHN STEPHEN        |
| 9/12/2003     | BLACKMORE, CHARLES HAWLEY<br>DUVOISIN, JEANNE CLAIRE      | BLACKMORE, SAMANTHA KATE   |
| 9/18/2003     | RICHARDSON, KRISTOPHER WOODRO<br>DELMONTE, JENNIFER MARIE | RICHARDSON, KRISTIAN WYATT |
| 9/22/2003     | MITCHELL, JAMES EDWARD<br>LANDON, JEANNETTE MARIE         | MITCHELL, CASSIDY MARIE    |
| 9/23/2003     | ZENO, HEATH MICHAEL<br>COWHIG, ERIN LYNN                  | ZENO, TAYLOR JOSEPH        |
| 9/24/2003     | TOOMEY, MICHAEL JOSEPH<br>DWYER, THERESA CHRISTINE        | TOOMEY, CLAIRE AURORA      |
| 9/25/2003     | TOOMEY, MICHAEL JOSEPH<br>DWYER, THERESA CHRISTINE        | TOOMEY, OLIVIA CATHERINE   |
| 9/25/2003     | AMUKWACHI, JACKTON OMBAYO<br>KISAKA, JANET OKUTOYI        | OMBAYO, WARREN AMUKWACHI   |
| 9/25/2003     | VON BUREN, STEFAN<br>FACCANI, VILMA MARISA                | VON BUREN, SILVIO GUIDO    |
| 10/1/2003     | WINTER, RONALD ARTHUR<br>PILON, BARBARA RENEE             | WINTER, PAIGE ELLEN        |
| 10/2/2003     | REED, NICHOLAS JAMES<br>BORDEAUX, JESSICA DEE             | REED, CODY JAMES           |
| 10/3/2003     | ALLARD, BRUCE B<br>BARONE, MARILYN                        | ALLARD, MACEY LEE          |

# BIRTHS

| DATE OF BIRTH | PARENTS   | CHILD'S NAME                  |
|---------------|---|-------------------------------|
| 10/7/2003     | BOLDUC, ANTHONY JOSEPH<br>PHANEUF, JAMIE ELIZABETH        | BOLDUC, MADYSON ELIZABETH     |
| 10/8/2003     | CURTIS, BRIAN PAUL<br>MOORE, MISTY LEIGH                  | CURTIS, SOPHIA LEIGH          |
| 10/8/2003     | KNAPP, KEVIN ARNOLD<br>JAMIESON, SHAUNA                   | KNAPP, BENJAMIN DENNIS        |
| 10/19/2003    | HAYDEN, SHAWN RAYMOND<br>BELLROSE, LISA ANNE              | HAYDEN, EMILY ELIZABETH       |
| 10/19/2003    | HILL, MARIE ANN   | HILL, DESEREA DAWN            |
| 10/20/2003    | BERGERON, TODD WALTER<br>JEROME, TIFFANY MARIE            | BERGERON, TULLUS BEAUDOIN     |
| 10/20/2003    | PIERCE, JEFFREY LEE, JR<br>BLAISDELL, AMY SUE             | PIERCE, TREVOR JACK           |
| 10/21/2003    | O'BRIEN, CHRISTOPHER JAY<br>CHICOINE, TERA LYNN           | O'BRIEN, CONNOR PATRICK       |
| 10/22/2003    | RYAN, CRAIG ROBERT<br>BITTER, CHRISTINE HEWITT            | RYAN, MAGGIE HEWITT           |
| 10/23/2003    | PIKE, ALAN CRAIG<br>WERNER, LISA MERLE                    | PIKE, NINA WERNER             |
| 10/24/2003    | CHURCH, RICKEY ALMON<br>HANDY, DARCY DAWN                 | CHURCH, JENNA SIMONE          |
| 10/24/2003    | HARRINGTON, GEORGE MICHAEL<br>GAGNON, ANDREA              | HARRINGTON, MICHAEL GEORGE    |
| 10/25/2003    | SMITH, VINCENT OWEN<br>SEYMOUR, JANE MARIE                | SMITH, AMELIA MARION          |
| 11/2/2003     | BUCKLEY, NEIL JOHN<br>MOLOFSKY, JANE                      | BUCKLEY, THOMAS EMANUEL       |
| 11/2/2003     | LITTLE, AARON JASON<br>MORE, LYNNE MARIE                  | LITTLE, ABIGAIL LEE ANN       |
| 11/6/2003     | HARRIS, TOM LEROY<br>PALMER, JOCELYN KAY                  | HARRIS, SEOUOIA KAY           |
| 11/10/2003    | DOUSEVICZ, BRAD RYAN<br>BURKE, EMILY                      | DOUSEVICZ, RYAN BURKE         |
| 11/11/2003    | LADUE, RICHARD WILLIAM<br>GOTTFRIED, JENNIFER NICOLE      | LADUE, FAITH LYNE             |
| 11/12/2003    | MARTEL, RONALD WILLIAM<br>BURNETT, STACY JO               | MARTEL, JENNIFER LYNN         |
| 11/13/2003    | MULLINS, STEVEN LEE<br>WOOD, CHRISTIE ANN                 | MULLINS, JOSLIN AUBREE        |
| 11/17/2003    | SORDIFF, ROGER ALLEN<br>PARISEAU, MONIQUE MARIE           | SORDIFF, FLETCHER SEYMOUR     |
| 11/20/2003    | DELL'AMORE, DAVID SCOTT<br>LEBLANC, LORI ANN              | DELL'AMORE, MATTHEW CHARLES   |
| 11/20/2003    | WASILEWSKI, SHAWN CHRISTOPHER<br>SHORTSLEEVE, PEBBLES ANN | WASILEWSKI, AUSTIN CHRISTOPHE |
| 11/23/2003    | WEBB, STEVEN TIMOTHY<br>RIVET, DANIELLE YVETTE            | WEBB, MCKAYLA ASHLEY          |
| 11/24/2003    | BRADEEN, REX M<br>ROTCH, HEATHER APPLETON                 | BRADEEN, WES CLAYTON          |
| 11/25/2003    | TUCO, NEDIM<br>SILJAK, ELMA                               | TUCO, ASJA                    |

# BIRTHS

| DATE OF BIRTH | PARENTS   | CHILD'S NAME                |
|---------------|---|-----------------------------|
| 11/25/2003    | PALIN, JAMES JOSEPH<br>PARKER, PAULA JANE               | PALIN, KARLIE PATRICIA JANE |
| 11/25/2003    | EDWARDS, ANDREW JOHN<br>COOK, JENNIFER ANNE             | EDWARDS, CONNER ROBERT      |
| 12/3/2003     | CONNORS, MARK STACEY<br>MOGAN, KERRIN ELIZABETH         | CONNORS, CAITLIN ELIZABETH  |
| 12/7/2003     | MAYNARD, JOSEPH ALAN<br>STEWART, ALISSON CECILE         | MAYNARD, DYLAN JOSEPH       |
| 12/15/2003    | ZITER, TIMOTHY RYAN<br>SCHORR, AUDREY                   | ZITER, MALCOLM GREGORY      |
| 12/16/2003    | ROBERTS, LEON NELSON, III<br>GRABOWSKI, KELLY ANN       | ROBERTS, LEON NELSON, IV    |
| 12/17/2003    | DEMERS, DEREK PAUL<br>MORRISSEAU, SHANNON LEIGH         | DEMERS, COLIN THOMAS        |
| 12/19/2003    | COBURN, MONROE WHITTMORE, III<br>PINGERT, PATRICIA LYNN | COBURN, JULIA CHRISTINA     |
| 12/27/2003    | BADGER, DAVID MICHAEL<br>NOLAN, CHRISTINA LORETTA       | BADGER, DEVIN MICHAEL-RAY   |
| 12/28/2003    | NJI, ENOCH TAMNJONG<br>ESAKOBIBI, NOELA LUMUMBA         | NJI, WILFRED JOHNSON        |
| 12/31/2003    | HAMEL, JERRY LEE, JR<br>JEDRZEJEWSKI, JANNA PATRICIA    | HAMEL, SAWYER PATTERSON     |
| 1/5/2004      | THURSTON, WENDY LYN                                     | RITCHIE, LAWRENCE COLBY     |
| 1/5/2004      | DAVIS, JOHN MATTHEW<br>CRAWFORD, MELANEY ANNE           | DAVIS, JAYDEN MATTHEW       |
| 1/7/2004      | VANCE, SEAN MICHAEL<br>KILLIAN, JENNIFER MARIE          | VANCE, KIERA LYNN           |
| 1/7/2004      | VANCE, SEAN MICHAEL<br>KILLIAN, JENNIFER MARIE          | VANCE, KERA LYNN            |
| 1/9/2004      | CHEN, OIANG<br>WU, WENFANG                              | CHEN, DORA XIANYU           |
| 1/10/2004     | LABRIE, PETER ARNOLD<br>WELCH, LAURA ANNE               | LABRIE, JONATHAN CLARK      |
| 1/13/2004     | BLUTEAU, ERIC WAYNE<br>CHESAUX, DANIELLE LINDA          | BLUTEAU, ISABELLA KATHERINE |
| 1/14/2004     | BUCKLIN, KENNETH LLOYD, JR<br>MARCOUX, CHRISTINA JO     | BUCKLIN, SAVANNAH MAY       |
| 1/21/2004     | EDWARDS, ROBERT PETER<br>GRACE, NICOLE ANDREA           | EDWARDS, AIDAN NICHOLAS     |
| 1/22/2004     | THOMASON, MICHAEL ANTHONY<br>MEDEIROS, ANITA-LOUISE     | THOMASON, THERESA MICHELLE  |
| 1/22/2004     | KIGONYA, GODFREY SEKATAWA<br>SHEPARDL LAURIE ANN        | KIGONYA, GLORIA KIDEN       |
| 1/24/2004     | LAMOTTE, MARK ANTHONY<br>BROCK, KIMBERLEE JEAN          | LAMOTTE, ERIN ALEXANDRA     |
| 1/26/2004     | PALMER, DAVID JOHN<br>ZACHRY, SUMMER DAWN               | PALMER, JUSTIN CHRISTOPHER  |
| 1/27/2004     | ROBAR, RONALD JOSEPH<br>BROWN, TRACY                    | ROBAR, JACK RYAN            |
| 1/27/2004     | NELSON, ERIC THOMAS<br>DYER, SARAH                      | NELSON, HAZEL ELLIOT        |

# BIRTHS

| DATE OF BIRTH | PARENTS  | CHILD'S NAME                  |
|---------------|--|-------------------------------|
| 1/31/2004     | RUBLEE, TIMOTHY J<br>BRIGANTE, SUSAN B               | RUBLEE, ALEX COSIMO           |
| 1/31/2004     | MINER, KIRK DAVID<br>GEFFKEN, ANNEMARIE              | MINER, SOPHIA ABIGAIL         |
| 1/31/2004     | ROLSTON, DWIGHT DUWARD<br>ALLARD, KAREN LEE          | ROLSTON, ALAINA KADAS         |
| 2/1/2004      | BECKWITH, SPENCER RAY<br>PAPAILO, KATHY LEE          | BECKWITH, IZAK MICHEAL        |
| 2/3/2004      | LOVEJOY, EDWARD JOSEPH<br>PINETTE, JOLENE MICHELLE   | LOVEJOY, ETHAN THOMAS         |
| 2/3/2004      | LOVEJOY, EDWARD JOSEPH<br>PINETTE, JOLENE MICHELLE   | LOVEJOY, EMILY JEAN           |
| 2/5/2004      | DAIGNAULT, ASHLEY JEAN                               | DAIGNAULT, DANIEL LEE PATRICK |
| 2/11/2004     | STONE, ROBERT LEO, JR<br>MOLINARI, JULIE MARIE       | STONE, DAVID ROBERT           |
| 2/12/2004     | RASSELL, ROBERT MARK<br>DELISLE, TANYA DANELLE       | RASSEL, ROBERT DANIEL         |
| 2/13/2004     | RAYMOND, JOEL THOMAS<br>GEANIS, KRISTEN ANN          | RAYMOND, CHLOE LAUREN         |
| 2/15/2004     | FITZGERALD, CHRISTOPHER WILLIA<br>CONGER, TRACY LYNN | FITZGERALD, JOSEPH TIMOTHY    |
| 2/16/2004     | PASKEVICH, BRIAN DONALD<br>MURRAY, CANDACE CHENEY    | PASKEVICH, JONATHAN MICHAEL   |
| 2/17/2004     | GIBBS, BRUCE ARTHUR<br>BUCALO, KARA ELIZABETH        | GIBBS, ELLA ROSE              |
| 2/20/2004     | FRENCH, MICHAEL EDWARD<br>SCHIMIZZI, MEGAN LINDA     | FRENCH, MICHAEL ANDREW        |
| 2/20/2004     | KENDRICK, JOHN REES, II<br>WALKER, RUE ANN           | KENDRICK, KAI WALKER          |
| 2/23/2004     | MULAC, DIETER DOUGLAS<br>HOSIG, JEANNE RACHELLE      | MULAC, JUSTIN ROGER           |
| 2/24/2004     | MARTIN, NORMAN JOHN, III<br>HOUGH, TERESA MARIE      | MARTIN, ALEXIS LEE            |
| 2/27/2004     | CARR, MICHAEL LEMON<br>KAPICA, KRISTINA              | CARR, AVA MILLICENT           |
| 2/27/2004     | MACOMBER, JOHN ALBERT<br>GREGOIRE, PAULA             | MACOMBER, OWEN JOHN           |
| 2/28/2004     | BATTERSBY, WILLIAM ANDRE<br>OKOLITA, AMY MARIE       | BATTERSBY, CAMDEN ROI         |
| 3/1/2004      | MCNULTY, JOHN B<br>SKINNER, JESSA ROSE               | BAKER-MCNULTY, ROSE THALIA    |
| 3/1/2004      | RAYMOND, ANNA ELLEN                                  | RAYMOND, LUCAS BENJAMIN       |
| 3/3/2004      | BABYUK, ANDREI V<br>MIKHAILOVA, VERA P               | BABYUK, PIOTR A               |
| 3/9/2004      | DOERZBACHER, KELLY                                   | WALKER, MADISON PHILLIPS      |
| 3/10/2004     | FRANK, AARON ALEXANDER<br>DENEALT, JULIE ANN         | FRANK, ETHAN EDWARD           |
| 3/10/2004     | SAND, JASON WADE<br>KLINE, JENNIFER LESLIE           | SAND, EVA MEANDER KLINE       |

# BIRTHS

| DATE OF BIRTH | PARENTS  | CHILD'S NAME                   |
|---------------|--|--------------------------------|
| 3/13/2004     | QUINTAL, PAUL PHILLIPPE<br>MYERS, JACQUELINE MARIE     | QUINTAL, ANDRE LOUIS PHILLIPPE |
| 3/14/2004     | HEDMAN, COREY MARTIN<br>BROWN, ANGELA MARIE            | HEDMAN, ALEXIS RENEE           |
| 3/16/2004     | CADORET, FRANCOIS<br>HADE, NATHALIE                    | CADORET, NIKOLAS               |
| 3/17/2004     | BANKS, JOHN OWEN<br>DUGAN, TARA                        | BANKS, CAROLINE ELIZABETH      |
| 3/18/2004     | ANDERSON, FREDERICK THOMAS<br>HAMMOND, SARA LYNN       | ANDERSON, KAITLIN ELIZABETH    |
| 3/18/2004     | GUARIGLIA, MAURICE ADOLPHE<br>BARIL, HELENE MARIE      | GUARIGLIA, BRUNO EDOARDO       |
| 3/19/2004     | PUTTLITZ, ERIK ALBERT<br>BARNUM, JENNIFER CHRISTINE    | PUTTLITZ, DOMENICK ROBERT      |
| 3/20/2004     | MONAHAN, MICHAEL PAUL<br>THOMPSON, WENDY GRACE         | MONAHAN, PATRICK WILLIAM       |
| 3/20/2004     | DRAPOLA, TODD ALLEN<br>GIDLEY, BARBARA                 | DRAPOLA, RYAN TODD             |
| 3/20/2004     | LECLAIR, LANCE STEVEN<br>POPLAWSKI, TIFFANY LYNN       | LECLAIR, CONNOR EASTEN         |
| 3/22/2004     | ALEXANDER, BRADLEY JAMES<br>CLARK, MELISSA LEE         | ALEXANDER, CAMERON DAVID       |
| 3/24/2004     | PERRAS, PATRICK JOHN<br>BEHROUZI, MAHNAZ               | PERRAS, AARIAN MICHAEL         |
| 3/24/2004     | MESICK, CHRISTOPHER MICHAEL<br>LANGDELL, STEPHANIE KAY | MESICK, SIERRA ROSE            |
| 3/29/2004     | LEWIS, DAVID ALLEN<br>FUCHS, LINDA MARIE               | LEWIS, JAMES ALLEN             |
| 4/1/2004      | HOLLIDAY, JASON STEWART<br>NIQUETTE, MEGAN ANNE        | HOLLIDAY, HAILEY ELIZABETH AN  |
| 4/1/2004      | SWEENEY, JOSHUA CLARK<br>ST AMOUR, VALERIE ANN         | SWEENEY, JESSE JAMES           |
| 4/2/2004      | SAFER, DWIGHT DANIEL<br>OSGOOD, TAWNYA ELIZABETH       | SAFER, MATTHEW JAMES           |
| 4/3/2004      | CONNERS, IAN JAMES<br>ALLEN, SANDRA LEE                | CONNERS, KELEIGH ISOBAIL       |
| 4/6/2004      | KASUN, TIMOTHY ROBERT<br>TROMBLEY, STJARNA KIRSTEN     | KASUN-TROMBLEY, TIGERLILY LUN  |
| 4/10/2004     | VALLABHANENI, GOPICHAND<br>WHITE, ANGEL                | VALLABHANENI, CHOUDARI JOSEP   |
| 4/13/2004     | GILLIGAN, CARLY MAE                                    | GILLIGAN, JACE EVAN            |
| 4/14/2004     | ZUK, PETER MATTHEW<br>WISELL, KATERINA LOUISE          | ZUK, SALLY ROSE                |
| 4/17/2004     | CLICHÉ, SHAWN BRUCE<br>GRATTON, MICHELLE LYNN          | CLICHÉ,                        |
| 4/20/2004     | MOUNT, JAMES DAVID<br>ORNORFF, KELLY LYNN              | MOUNT, SAMANTHA JAYNE          |
| 4/20/2004     | VAJJALA, SATYADEEP<br>PUNUGU, SIRISHA VENKATA          | VAJJALA, AKASH MITRA           |
| 4/28/2004     | BUSHEY, JONNACA ELAINE                                 | BUSHEY, KAYDEN JOHN-MCCOY      |

# BIRTHS

| DATE OF BIRTH | PARENTS   | CHILD'S NAME                  |
|---------------|---|-------------------------------|
| 4/29/2004     | PETERS, TROY CLARK<br>CONAWAY, ANNE                       | PETERS, SOPHIE GRACE          |
| 4/29/2004     | PLUMB, CRAIG PHILIP<br>KIESLICH, ANGELA                   | PLUMB, SPENCER ALLEN          |
| 4/30/2004     | BISSONNETTE, STEVEN LAWRENCE<br>BOOZAN, NICOLE LYNN       | BISSONNETTE, HANNAH ELIZABETH |
| 4/30/2004     | BROWN, GEORGE MICHAEL<br>PALUBA, LACINDA ANGELA           | BROWN, JASON ROBERT           |
| 5/1/2004      | ELLSWORTH, STEPHEN CHARLES<br>AMSTEAD, CONNIE LOUISE      | ELLSWORTH, EMMA ELLEN         |
| 5/5/2004      | MARTIN, JOHN JACOB<br>BOMBARD, KIMBERLY ANN               | MARTIN, CALEB MICHAEL         |
| 5/7/2004      | CLODGOE, DAVID ALLEN<br>MORITS, MISTY MARIE               | CLODGOE, BRANDON LEE          |
| 5/10/2004     | MILLETTE, JEFFREY PAUL<br>DUBUQUE, KYLEE CATHERINE        | MILLETTE, SIERRA MELISSA      |
| 5/11/2004     | SANGIOVANNI, ANNE MARIE<br>GEBO, REBEKAH AVIS             | SANGIOVANNI, RILEY JOSEPH     |
| 5/14/2004     | MAZZA, SAMUEL PAUL<br>MCCLELLAN, YVONNE EMILY             | MAZZA, EMILY ANNE             |
| 5/14/2004     | HORDINES, CARL GERALD<br>DINATALE, RENE LEE               | HORDINES, JAMIE LUKE          |
| 5/15/2004     | GILMOND, CHRISTOPHER MICHAEL<br>CUSSON, STARLA ANNE-MARIE | GILMOND, CHRISTOPHER MICHAEL, |
| 5/19/2004     | CAMPBELL, IAN EDWARD<br>FLYNN, COLLEEN                    | CAMPBELL, DUNCAN ROTH         |
| 5/19/2004     | MUNROE, SCOTT KELLY<br>DAVIS, ANGELA TYLOR                | MUNROE, AUSTIN TYLOR          |
| 5/23/2004     | JOHNSON, MICHAEL CRAIG<br>SCHMITT, ANNEGRET               | JOHNSON, PENELOPE THERESE     |
| 5/24/2004     | COACHE, ROBERT RICHARD<br>HARNOIS, LISA ANN               | COACHE, KYLE RYAN             |
| 5/24/2004     | KNAPP, DAVID WARREN<br>PIECZAROWSKA, ANNA MALGORZAT       | KNAPP, JAKUB ALEXANDER        |
| 5/24/2004     | BLACKMER, JAMES ERWIN<br>SOUTH, MACHELLE DIANE            | BLACKMER, NATHANIEL GAGE      |
| 5/25/2004     | RICH, JASON TYLER<br>SALZBERG, REBECCA                    | RICH, DAVID TYLER             |
| 5/26/2004     | HAGLUND, CHARLES WILLIAM<br>MERRICK, KAREN ROSE           | HAGLUND, ALEXIS ROSE          |
| 5/27/2004     | MUNGER, SARA ELIZABETH                                    | BERTELSON, TATE ANDERS        |
| 5/29/2004     | BARNEY, JOHN JOSEPH<br>REBUCK, JILL ANNETTE               | BARNEY, ANN CLARE             |
| 5/31/2004     | CLAPP, JAMES FORD, IV<br>KNAPP, ANGELA GWEN               | CLAPP, MICAELA RACHEL         |
| 6/1/2004      | CASSIDY, MICHAEL EDWARD<br>BATES, KAREN ELIZABETH         | CASSIDY, IAN BATES            |
| 6/2/2004      | DOLLMATSCH, ERIC CHARLES<br>HAVENER, PATRICIA ANN         | DOLLMATSCH, AIDEN SPENCER     |
| 6/2/2004      | FITZGERALD, CARRIE ANN                                    | BLAIR, BRANDON LEE            |

# BIRTHS

| <b>DATE OF BIRTH</b> | <b>PARENTS</b>  | <b>CHILD'S NAME</b>          |
|----------------------|---|------------------------------|
| 6/3/2004             | GARRISON, DON MICHAEL<br>MILLER, BRANDIE LEE              | GARRISON, DAKOTA ANNE        |
| 6/8/2004             | SHELLEY, GREGORY WILLIAM<br>GILDING, ANGELA DOROTHY ALICE | SHELLEY, LAUREN ELIZABETH    |
| 6/10/2004            | PARK, JOHN HEYOK<br>BAKER, REGINA                         | PARK, ETHAN RICHARD          |
| 6/11/2004            | BESSETTE, FLORENCE MARY                                   | BESSETTE, PAIGE ELIZABETH    |
| 6/11/2004            | LAVALLEY, SCOT ALLEN<br>FRIEND, DANIELLE MARIE            | LAVALLEY, JACOB ROBERT       |
| 6/12/2004            | MITCHELL, DEREK JASON<br>RUBLEE, JENNIFER JOY             | MITCHELL, BRANDON WILLARD    |
| 6/14/2004            | LAMONTAGNE, MICHAEL ALBERT<br>WALTHOUR, COURTNEY          | LAMONTAGNE, ELIZABETH LOUISE |
| 6/14/2004            | RICKER, JASON WELLESLEY<br>KUPIEC, STEPHANIE ANN          | RICKER, DEVON ELIZABETH      |
| 6/15/2004            | BROOKER, ADAM MICHAEL<br>DESJARDIN, SARAH BETH            | BROOKER, DEVIN CHRISTOPHER   |
| 6/16/2004            | DAVIS, GEORGE SCOTT<br>SAUNDERS, HOLLY ANN                | DAVIS, TUCKER JAMES          |
| 6/18/2004            | MADDEN, PAUL THOMAS<br>LEGROS, MARIE NANCY                | MADDEN, VINCENT THOMAS       |
| 6/19/2004            | TERRY, KEVIN RICHARD<br>PLITNICK, ALLISON                 | TERRY, ELIZABETH ROSE        |
| 6/22/2004            | CHAMBERLAIN, LEE JOSEPH<br>WILLETTE, SARAH JEAN           | CHAMBERLAIN, LEAH CECILE     |
| 6/27/2004            | NIOUETTE, KEVIN ALLEN<br>BUSHWAY, TAMMY LYNN              | NIOUETTE, ZACHARY THOMAS     |
| 6/28/2004            | OSBORNE, SCOTT HOWARD<br>RILEY, LACEY MARIE               | OSBORNE, JORDAN AVERY        |
| 6/30/2004            | MAGNUSON, MICHAEL EDWARD<br>FOY, GINA ANN                 | MAGNUSON, CHRISTIAN MICHAEL  |

# CIVIL UNIONS

---

9/20/2003

PRICE, DEBORA LOUISE

BEGNOCHE, VALERIE GAY

10/20/2003

POTTER, SANDRA KAY

GRABINSKI, ELAINE MARIE

5/3/2004

GEBO, REBECCA AVIS

SANGIOVANNI, ANNE MARIE

# MARRIAGES

|           |   |           |   |
|-----------|---|-----------|---|
| 7/3/2003  | CARMODY, JOHN MICHAEL<br>DESAUTELS, ROBIN               | 8/21/2003 | DUQUETTE, MICHAEL JOHN<br>HAMMOND, AMANDA KAYE              |
| 7/4/2003  | RICCI, MICHAEL ANTHONY<br>DESRANLEAU, ANGELA J          | 8/23/2003 | RESZEWSKI, DAVID EDWARD<br>STANKEVICH, LINDSAY M            |
| 7/4/2003  | SMITH, IVAN LESTER, JR<br>BUSHEY, ROSALYN MARY          | 8/23/2003 | ZIMMER, ROBERT<br>ZIMMER, MAE-GENE                          |
| 7/4/2003  | CROTEAU, PETER LOREN<br>ARMSTRONG, LISA MARIE           | 8/23/2003 | KREMENTSOV, DIMITRY NIKOLAYEVITCH<br>SANSONE, CARRIE LYN    |
| 7/5/2003  | AHLGREN, GEOFFREY ALLEN<br>MARRIER, PAMELA JEAN         | 8/23/2003 | MARRIER, DOUGLAS MICHAEL<br>LACHANCE, LAURA MARIE           |
| 7/5/2003  | WHITEHAIR, WILLIAM BRYAN<br>MORRISON, SARA ANNE         | 8/29/2003 | LANFEAR, JOSHUA JAY<br>ALLEN, TRISH SUE                     |
| 7/6/2003  | ABRUSCATO, JOSEPH ANTHONY<br>LATELLE, JEAN RAE          | 8/30/2003 | WALKER, DAVID B<br>SCORSE, ROSEMARY                         |
| 7/12/2003 | BJORNSON, CHRISTOPHER ROBERT ROY<br>STE MARIE, LINDA    | 8/30/2003 | GAWRYS, JAMES EDWARD<br>WELLS, SUSAN MARIE                  |
| 7/12/2003 | HATHAWAY, BILLY JO<br>COLE, BRIDGET DIANE               | 8/31/2003 | MAGNUSON, MICHAEL EDWARD<br>FOY, GINA ANN                   |
| 7/12/2003 | MCELROY, BRYCE STEPHEN<br>MARBLE, KRISTEN ERVINE        | 8/31/2003 | MASON, CHRISTOPHER HAUKE<br>DELANO, MARGARET                |
| 7/12/2003 | VIAU, JUSTIN ALBERT<br>STEVENS, HOPE ALEXANDRA          | 9/5/2003  | RICHARDSON, MATTHEW ELLIS<br>LUMBRA-SOUZA, AMY JO           |
| 7/19/2003 | GRATTON, MICHAEL ROLAND<br>SMITH, DIANE MARIE           | 9/7/2003  | CHAPMAN, SHAWN JOSEPH<br>ASHLEY, JENNIFER ANN               |
| 7/19/2003 | WAGONER, ERIC JAMES<br>SWEENEY, AMY LILLIAN             | 9/13/2003 | LECLAIR, LANCE STEVEN<br>POPLAWSKI, TIFFANY LYNN            |
| 7/19/2003 | BATRA, JASKANWAR SINGH<br>GRUSS, DAWN ELIZABETH         | 9/13/2003 | COOK, CHARLES BECKWITH, III<br>BRODEUR, ANNE MARIE LOUISE   |
| 7/19/2003 | CLOUGH, TOBIN MATTHEW<br>BAYER, REBECCA ELDRIDGE        | 9/13/2003 | SPAULDING, WILLIAM DEAN<br>MACK, KATHY LYNNE                |
| 7/26/2003 | BENOIT, CHRISTOPHER PETER<br>BEAULIEU, CYNTHIA ANN      | 9/13/2003 | SMITH, JEFFREY CHARLES<br>JOHANSEN, KAROL MARCIA            |
| 8/1/2003  | HRUBY, RON SAMUEL<br>OHLER, STEPHANIE KIM               | 9/13/2003 | KNIPES, JOSEPH FRANCIS, JR<br>NAEF, IVY REBECCA             |
| 8/2/2003  | ERIC ROBERT ALLARD<br>BEMENT, JENNA LYNN                | 9/19/2003 | MYERS, ROBERT DENNIS, JR<br>SLATTERY, JAMIE LYNN            |
| 8/2/2003  | BEZIO, BART ANDREW<br>LOCKE, KYLEE ELLEN                | 9/20/2003 | BECKETT, JAMES KEITH<br>VIAU, JULIE ANNE                    |
| 8/2/2003  | DECELLES, LUKE ANTHONY<br>HILL, TORI PRIOR              | 9/20/2003 | DEWYEA, CHAD EVERETT<br>COLLINS, LAURIE LYN                 |
| 8/2/2003  | MURPHY, JOHN MARTIN<br>PEARCE, LISA MARIE               | 9/20/2003 | GRIFFIN, JONATHAN DAVID<br>PROVOST, KRISTI LYNN             |
| 8/4/2003  | BISSONNETTE, JEFFREY ALLEN<br>TENORIO, TACIANE ANDREZZA | 9/20/2003 | ALTER, MATTHEW MICHAEL<br>SUITOR, DOROTHEA JOY              |
| 8/5/2003  | THOMSON, ROBERT CHARLES<br>SMITH, SONDRAR               | 9/20/2003 | JOLLEY, BRUCE ALLEN<br>EVARTS, CHERRI LYNN                  |
| 8/9/2003  | MARTIN, GARY<br>STANNARD, BEVERLY ANN                   | 9/20/2003 | HEBERT, RICHARD MARK<br>MAGNANT, SUSAN ELIZABETH            |
| 8/9/2003  | MARKS, MATTHEW CHARLES<br>BAUMAN, JESSICA KATHERINE     | 9/20/2003 | MISSSELBECK, WAYNE JOSEPH ANTON<br>MORRISON, JENNIFER LYNNE |
| 8/16/2003 | CHISOLM, JAMES J<br>SPAULDING, KRISTEN H                | 9/27/2003 | CASEY, MICHAEL DEAN<br>HOLUP, WENDY LORNE                   |

# MARRIAGES

|            |   |           |  |
|------------|---|-----------|--|
| 10/4/2003  | PETERS, DAVID WILLIAM, JR<br>PHELPS, JAIME LEE        | 2/21/2004 | PALMER, ASHLEY<br>PALMER, JESSICA RAMSEUR                |
| 10/4/2003  | LAMOTTE, MARK ANTHONY<br>BROCK, KIMBERLEE JEAN        | 2/23/2004 | DUBRUL, DAVID BERNARD, II<br>THIBAUT, MICHELLE ANGELIQUE |
| 10/4/2003  | BLONDIN, CHRISTOPHER JOHN<br>HOPE, MELISSA ANN        | 2/28/2004 | CORREA, ANTHONY RAYMOND<br>RICHARDS, AIMEE ELIZABETH     |
| 10/10/2003 | SCHUYLER, ANDREW MARTIN<br>RYAN, SARAH ROSE           | 2/28/2004 | JACKSON, LUKE STEVEN<br>BANGMA, RIVA MICHELE             |
| 10/10/2003 | PLOOF, DAVID ALLEN<br>SON, PHUONG TRUC                | 3/20/2004 | COWDREY, NICHOLAS PAUL<br>RICCIO, FRANCESCA ADELINE      |
| 10/11/2003 | CORTRIGHT, PATRICK DAVID<br>BRAULT, VALERIE LOUISE    | 3/29/2004 | MILLER, TIMOTHY PAUL<br>MERRIAM, TINA LOUISE             |
| 10/18/2003 | BARTOW, RONALD FOSTER<br>RODNEY, LISA ANN             | 4/2/2004  | BEAUREGARD, SCOTT CARL<br>ROBERGE, MICHELLE DAWN         |
| 10/18/2003 | RODEN, THOMAS WILLIAM<br>SAMALE, JACQUELINE MARY      | 4/10/2004 | ROMANO, JASON<br>DUNN, MEGHAN JOY                        |
| 11/8/2003  | HUOPPI, PETER MORGAN<br>CLOSE, JENNIFER JEAN          | 4/10/2004 | ALEMY, RANDALL LAWRENCE<br>BEANE, LARA BETH              |
| 11/15/2003 | AUDETTE, RAYNARD TIMOTHY<br>MARVIN, AMBER LEE         | 4/15/2004 | TINDALL, LOREN GUY<br>MANVILLE, PARIS LEIGH              |
| 11/15/2003 | DAVIS, IAN TAYLOR<br>PICCHIERRI, JUDITH ANN           | 4/15/2004 | WRIGHT, ADAM G<br>FERNANDES, KHATIA ROVENA               |
| 11/28/2003 | PRATT, DAVID LEE<br>GILMORE, CLAUDIA JEAN             | 4/16/2004 | MACK, GREGORY ERIC<br>BREEN, CASEY ANN                   |
| 11/29/2003 | MAYO, THOMAS A<br>BARDSHAR, PATRICIA A                | 4/17/2004 | VANKIRK, IAN SCOTT<br>VU, HUONG QUE                      |
| 12/16/2003 | LEGGETT, CHAD WILLIAM<br>CHAGNON, AMY MARIE           | 4/17/2004 | CROMIE, SCOTT ALAN<br>DESAUTELS, AMY GRACE               |
| 12/19/2003 | LANGFORD, JOHN SCOTT<br>DUPONTE, YVONNE SUSAN         | 4/17/2004 | DULMER, KRISTOPHER MICHAEL<br>MARTINEZ, KARLA DEL CARMEN |
| 12/29/2003 | STOUGH, PAUL EDWARD, III<br>GROLL, JULIE ANN          | 4/18/2004 | PIKE, SCOTT LARSON<br>DAVIS, COLLEEN JANNETTE            |
| 12/31/2003 | TARRANT, RICHARD EDWARD<br>MESSNER, DEBORAH LYNN      | 4/24/2004 | DUVAL, DANNY PAUL<br>WU, CHIU HO                         |
| 1/3/2004   | SCHULZ, ERIC ALLAN<br>TILLEY, CATHY LYNN              | 5/8/2004  | MOISAN, JEFFREY ANTHONY<br>JONES, TERESA MARIE           |
| 1/10/2004  | TRAHAN, ROGER KENNETH<br>HEINS, SARAH ELIZABETH       | 5/8/2004  | LADUE, RICHARD WILLIAM<br>GOTTFRIED, JENNIFER NICOLE     |
| 1/17/2004  | BLACKMER, JAMES ERWIN<br>SOUTH, MACHELLE DIANE        | 5/15/2004 | PLANTIER, JASON PAUL<br>DEUSO, TRINA MARIE               |
| 2/13/2004  | DAIGNAULT, JAMES CURTIS<br>SABENS, TERRI JEN          | 5/16/2004 | WAN, OUN<br>LI, XIANGYE                                  |
| 2/14/2004  | LYNCH, BENJAMIN PARIS<br>BECKER, MELISSA HELEN        | 5/21/2004 | ROCHON, DAVID ALAN<br>SMOLINSKI, MARY C                  |
| 2/14/2004  | STRINGER, ROBERT ALAN<br>WEST, MICHELLE LYNN          | 5/22/2004 | BLANCHARD, SCOTT HOWARD<br>LAMPHERE, MELISSA KAY         |
| 2/14/2004  | MICHALSKI, JOSEPH<br>BELL, LYNN ANN                   | 5/22/2004 | KENYON, KEITH LESLIE<br>HOLMBERG, STACEY LEIGH           |
| 2/14/2004  | PREAVY, SEAN MARK<br>PAOQUETTE, KAREN LOUISE          | 5/23/2004 | STRATTON, RUSSELL ROY<br>KIDD, LUCIE MCKEMMIE            |
| 2/18/2004  | PLANAS, ALEJANDRO JAMES<br>ALBERT, MARIANA ESTER LARA | 5/28/2004 | CLAYBORN, GARY MACONS<br>BLYAMOVA, LYUDMILA V            |

# MARRIAGES

---

5/29/2004 SYNNOTT, JAMES ALOYSIUS, III  
COMMIN, CATHERINE MARIE

5/30/2004 BOUCHARD, GERALD THOMAS, JR  
FITZGERALD, KIMBERLY JEAN

6/2/2004 DEFORGE, GARALD B  
ALLARD, ANGELA M

6/12/2004 TICEHURST, RICHARD R  
FRANKLIN, MARGARET LYNN

6/12/2004 LAGUE, JEAN PAUL  
GARDNER, MARY BISHOP

6/19/2004 MILLER, ROBERT JAMES  
MCCANN, JEANNE MARIE

6/19/2004 SYLVESTER, JOSHUA DANIEL  
PEACOCK, JOY LYNN

6/19/2004 SCIPIONE, JOSEPH ROY  
COLLIER, AMANDA LYNNE

6/19/2004 SANTOR, MICHAEL JASPER  
WOLF, DEBRA LYNN

6/19/2004 KUSH, JASON ROBERT  
KRAUSE, SHERI KAY

6/19/2004 BEAUCHEMIN, JAME DALE  
MANNS, JOLEEN RAE

6/19/2004 FARR, RICHARD WYLIE  
COMPANION, APRIL ANN

6/25/2004 LAVIGNE, RAYBURN JOHN  
BLAIR, CHRISTINA ANN

6/26/2004 GOODMAN, WILLIAM CHESTER, II  
EVANS, DARA JANINE

6/26/2004 DELEON, JOSHUA DAVID  
CAMPBELL, REBECCA

6/26/2004 EAGAN, DOUGLAS THOMAS  
PERRY, MELANIE RUTH

6/26/2004 CHASE, SEAN ARTHUR  
MARTELLE, JODY LEE

6/26/2004 NOREAULT, SCOTT TRYON  
CORROW, KRISTY LYNN

# DEATHS

| DATE       | NAME                        | AGE | DATE      | NAME                       | AGE |
|------------|-----------------------------|-----|-----------|----------------------------|-----|
| 7/1/2003   | GIROUX, LAURA M             | 93  | 1/12/2004 | NIQUETTE, EMILE JOSEPH     | 94  |
| 7/2/2003   | SMITH, CATHERINA G          | 93  | 1/14/2004 | SANDERS, ANGELINE B        | 91  |
| 7/13/2003  | WEATHERWAX, ANDY WALTER     | 74  | 1/16/2004 | HALL, ALMA MARIE           | 78  |
| 7/15/2003  | L'ECUYER, ROBERT WILLIAM    | 83  | 2/2/2004  | COSTELLO, ANELDA RITA      | 84  |
| 7/16/2003  | PLOOF, STEVEN JOHN, SR      | 40  | 2/2/2004  | JOHNSTON, DAVID JOHN       | 90  |
| 7/18/2003  | CHALOUX, SISTER MARION ROSE | 84  | 2/7/2004  | MOORE, MITCHELL S          | 50  |
| 7/19/2003  | HOVEY, GENEVIEVE LEONORA    | 90  | 2/9/2004  | VIENS, EUGENE THEODORE     | 76  |
| 7/23/2003  | YOUNG, DORIS EMERY          | 99  | 2/12/2004 | SORRELL, JOANNE C          | 75  |
| 7/29/2003  | KURJAN, JONATHAN            | 42  | 2/13/2004 | MARSHALL, ALBERT EDGAR     | 78  |
| 7/31/2003  | BEAN, DONALD EDWARD, SR     | 82  | 2/25/2004 | HARRINGTON, RACHEL WEED    | 95  |
| 8/3/2003   | ST JOHN, HELEN JEANNETTE    | 92  | 2/26/2004 | THIBAUT, LUKE JOSEPH       | 43  |
| 8/9/2003   | HOUGHTON, ANN S             | 68  | 2/27/2004 | MERCY, ROGER HARLAN        | 55  |
| 8/10/2003  | LEBOURVEAU, GENEVIEVE A     | 71  | 3/1/2004  | KING, MARGUERITE           | 96  |
| 8/10/2003  | GOBEL, EDNA GRACE           | 88  | 3/7/2004  | PICHE, DAVID ANDRE         | 56  |
| 8/19/2003  | LUNDERVILLE, IDA MAE        | 94  | 3/10/2004 | TOWNSEND, FREDERICK J      | 93  |
| 8/24/2003  | LAGUE, NANCY ANNETTE        | 69  | 3/13/2004 | TRACY, MADELINE B          | 91  |
| 8/24/2003  | WILFORD, JOHN HENRY, SR     | 60  | 3/15/2004 | PASETTO, ANNA MARY         | 95  |
| 8/31/2003  | LEVESQUE, CLEMENT EDWARD    | 57  | 3/16/2004 | JONES, CORINNE PAULINE     | 81  |
| 9/4/2003   | LAWRENCE, ALMA C            | 79  | 3/17/2004 | FARNSWORTH, JANET A        | 63  |
| 9/9/2003   | RUSSELL, SCOTT ANTHONY      | 15  | 3/19/2004 | BEAUVAIS, MILDRED J        | 70  |
| 9/9/2003   | MCHUGH, JENNIFER ELIZABETH  | 17  | 3/19/2004 | JACKSON, DANIEL STEVENS    | 83  |
| 9/17/2003  | SCHIRMER, ELSIE             | 93  | 3/23/2004 | BOULAY, LUCILLE M          | 83  |
| 9/23/2003  | PHELPS, LUCILLE R           | 88  | 3/25/2004 | PARKER, RITA               | 79  |
| 9/26/2003  | DUNN, DOROTHY MAE           | 95  | 3/31/2004 | KRIESEL, BERNARD ALBERT    | 86  |
| 9/27/2003  | DESMARAIS, CORNELIA M       | 84  | 4/3/2004  | CRONIN, EDWINA S           | 81  |
| 9/28/2003  | RYAN, DWIGHT JOHN           | 58  | 4/6/2004  | RUSH, THOMAS LAWRENCE      | 75  |
| 9/30/2003  | TURCOT, GLORIA ESTHER       | 80  | 4/8/2004  | ASHLINE, VERA A            | 97  |
| 9/30/2003  | LAFLAM, MARY L              | 71  | 4/8/2004  | CONERLY, SHANNON MARIE     | 32  |
| 10/7/2003  | SEAVER, RUTH LILLIAN        | 94  | 4/10/2004 | SPOZARSKY, PHILIP MICHAEL  | 26  |
| 10/7/2003  | VALLEE, ARMAND              | 66  | 4/12/2004 | MORGAN, CHARLES GUENZLER   | 82  |
| 10/10/2003 | MORGAN, IRENE MARIE         | 61  | 4/12/2004 | MCCARTHY, RAYMOND JOHN     | 56  |
| 10/11/2003 | DEGUISE, WAYNE JOSEPH, SR   | 52  | 4/13/2004 | MELENDY, THOMAS STANLEY, S | 70  |
| 10/13/2003 | ZAK, EILEEN KATHERINE DUNN  | 78  | 4/15/2004 | ABRAMYAN, AMALYA           | 80  |
| 10/15/2003 | BESSETTE, NORMAN FELIX      | 77  | 4/18/2004 | DUCHESNEAU, ADRENNE        | 95  |
| 10/21/2003 | COOPER, RUTH BROWNELL       | 81  | 4/18/2004 | MUMLEY, GEORGE CARLTON     | 87  |
| 10/21/2003 | THIBAUT, EDITH MAY          | 104 | 4/21/2004 | LEVESQUE, JOSEPH A         | 77  |
| 10/24/2003 | REINHART, EFFIE M           | 89  | 5/5/2004  | BILODEAU, JOSEPH DONALD DE | 62  |
| 10/30/2003 | RICHARDS, IVY MAY           | 77  | 5/7/2004  | ACOSTA, JESUS R            | 40  |
| 11/25/2003 | MEIGS, GEORGE ALEXANDER     | 49  | 5/11/2004 | AUDETTE, GERALD ALBERT     | 77  |
| 11/25/2003 | RUELL, BETTY JANE           | 76  | 5/13/2004 | LABOUNTY, KENNETH J, SR    | 68  |
| 11/26/2003 | BARRON, ELDA                | 77  | 5/17/2004 | FRAZIER, DEBORAH JEAN      | 52  |
| 11/28/2003 | SUBOTIN, SUSAN MARIE        | 49  | 5/18/2004 | SHACKETT, RAYMOND JOSEPH   | 83  |
| 12/15/2003 | FIELDS, ROBERT E, SR        | 71  | 5/25/2004 | CAFFREY, VERONICA          | 88  |
| 12/16/2003 | ECONOMOS, JAMES             | 84  | 5/25/2004 | QUIGLEY, GEORGE FRANCIS    | 76  |
| 12/16/2003 | MILLER, PAULINE             | 72  | 5/27/2004 | HARVEY, ANNA FARR          | 92  |
| 12/25/2003 | WOODAMAN, HAROLD E          | 86  | 5/28/2004 | PROULX, EDWARD ANTHONY     | 73  |
| 1/5/2004   | BORDEAU, LAURETTE R         | 87  | 6/4/2004  | ST JOHN, HAROLD JAMES      | 93  |
| 1/10/2004  | VONDLE, ELIZABETH F         | 85  | 6/6/2004  | DEXTRAZE, DORIS I          | 82  |

# DEATHS

---

| DATE      | NAME                     | AGE | DATE | NAME | AGE |
|-----------|--------------------------|-----|------|------|-----|
| 6/9/2004  | VICTOR, ELWOOD PAUL      | 71  |      |      |     |
| 6/11/2004 | VIELE, WAYNE NAY         | 64  |      |      |     |
| 6/14/2004 | TUCKER, BERNICE          | 85  |      |      |     |
| 6/17/2004 | DUNCAN, STEPHEN FRANKLIN | 49  |      |      |     |
| 6/20/2004 | MORRILL, SHIRLEY         | 83  |      |      |     |
| 6/23/2004 | MONGEON, ETHEL           | 89  |      |      |     |
| 6/24/2004 | BACON, EDGAR LINUS       | 61  |      |      |     |