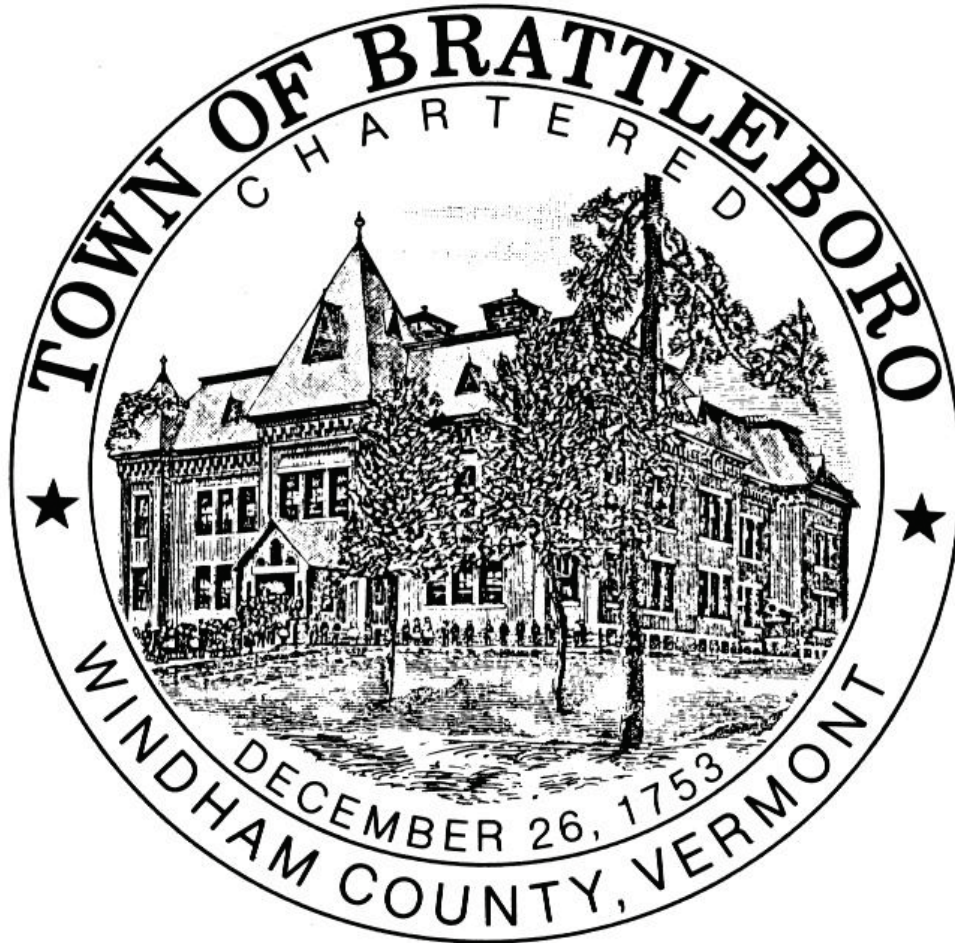


2018

Annual Report

Annual Town Meeting - March 5, 2019

Annual Representative Town Meeting - March 23, 2019



Brattleboro, Vermont

Town and

Town School District

Fiscal Year Budgets (7/1/19 to 6/30/20)

Fiscal Year Audits (7/1/17 to 6/30/18)

TABLE OF CONTENTS

TOWN OF BRATTLEBORO

	<i>Page</i>
Table of Contents.....	1
Town Departments, Schools & Other Services.....	2
Town Personnel	3
Town Officers (prior to 3/5/19 elections)	4
Town Meeting Members (prior to 3/5/19 elections).....	5
Warnings, Annual Town and Town School District	
Meeting, March 5, 2019.....	6
Warnings from Selectboard, Annual Representative Town	
Meeting, March 23, 2019.....	6
Warnings from Town School District, Annual Representative	
Town Meeting, March 23, 2019	10
Article 10.....	11
Article 11.....	12
Article 13	13
Article 14.....	13
Article 15.....	14
Article 17.....	16
Article 18.....	17
Article 19.....	17
Article 22.....	17
Article 23.....	18
Minutes, Annual Representative Town and Town School	
District Meeting, March 24, 2018.....	19
Town Department Narratives	
Selectboard	23
Selectboard's Progress Report on Town Plan	
Implementation	23
Town Manager's Report	24
Assessor's Office.....	25
Finance Department.....	26
Reconciliation of Taxes	26
Comparative Statement of Taxes, and Tax Rates	26
Town Clerk	27
Planning Services.....	28
Brooks Memorial Library.....	29
Police Department	32
Fire Department.....	40
Chief's Report	40
Inspections & Prevention Report.....	41
Fire Alarm, Communications & Traffic Signals	41
Fire Training Report.....	42
Dive Team	42
Recreation & Parks.....	42
Public Works Department.....	45
Human Service Agencies' Narratives	47
Other Narratives	
Vermont Department of Health.....	51
Brattleboro Community Justice Center (BCJC).....	51
Rescue, Inc.	52
Southeastern Vermont Watershed Alliance.....	52
Windham Regional Commission.....	53
Green Up Vermont.....	53
Windham & Windsor Housing Trust.....	54
Windham Solid Waste Management District	54
Brattleboro Housing Authority d/b/a	
Brattleboro Housing Partnerships.....	55
Brooks Memorial Library Board of Trustees.....	58
Southeastern Vermont Economic Development Strategies	
(SeVEDS) Program and Project Highlights	70
FY2020 Town Budget Documents	72
Town Manager's Budget Message	73
Budget Summary by Type of Revenue & Expenditure	77
General Fund Budget	79
FY20 Capital Request	99
Capital Project Plan (2020-2024).....	100
Capital Equipment Plan (2020-2045)	101
Town's Independent Auditor's Report, June 30, 2018.....	102

BRATTLEBORO TOWN SCHOOL DISTRICT

	<i>Page</i>
WSESU Child Find Notice for All Parents.....	164
Report of School Board and Administrators	164
Faculty and Staff.....	166
School Age Enrollment Chart.....	167
Budget Summary of Revenues, Expenses & Reserve Funds,	
Recommendation to the WSEUUSD Transition Board	168
Three Prior Years Comparison.....	169
Budget Expenditure Detail.....	170
Windham Southeast Supervisory Union Supplementary Information	
FY20 Budget Program Summary	181
FY20 Budget Expense Allocation Statistics	182
Special Education Budget Summary FY2020	183
FY18 Subgrants to Member Districts	184
FY18 Special Education Aid Distributed from	
Agency of Education to School Districts.....	184
Brattleboro Town School District Auditor's Report,	
June 30, 2018.....	185

TOWN DEPARTMENTS, SCHOOLS, AND OTHER SERVICES

Town Manager's Office	251-8151	Brooks Memorial Library	254-5290
Finance Department	251-8152	Monday-Wednesday, 10am-9pm	
Treasurer's Office	251-8153	Thursday-Friday, 10am-6pm	
Planning Services	251-8154	Saturday, 10am-5pm	
Assessment Office	251-8156	Sunday, closed	
Town Clerk's Office	251-8157	Web site: www.brookslibraryvt.org	
Monday-Friday, 8:30am-5pm		Email: info@brookslibraryvt.org	
Web site: www.brattleboro.org			
		Public Works Department	254-4255
Fire Department	911 EMERGENCY	Monday-Friday, 7am-3:30pm	
24-hour service		Web site: www.brattleboro.org > Departments > Public Works	
Non-Emergency	254-4831		
Web site: www.brattleborofire.org		Brattleboro Restorative Justice Center	
Police Department	911 EMERGENCY	Hours vary	251-8142
24-hour service			
Non-Emergency	257-7946	School Dept.	
Parking Enforcement	257-2305	WSESU (Business Office)	254-3730
TIPLINE	251-8188	Monday-Friday, 8am-4:30pm	
Web site: www.brattleboropolice.com		Academy School	254-3743
Recreation & Parks Department	254-5808	BAMS	451-3500
Monday-Friday, 9:00am-12pm / 1-5pm		BUHS	451-3400
Senior Center	257-7570	Early Education Services	254-3742
Living Memorial Park	254-6700	Green Street School	254-3737
LMP Skating Rink	257-2311	Oak Grove School	254-3740
		Windham Regional Career Center	451-3900

OTHER SERVICES

BeeLine Bus – The Current/Southeast Vermont Transit Inc. - (888) 869-6287 or (802) 460-7433
e-mail: admin@crtransit.org

Windham Solid Waste Management District - (802) 257-0272

General Information

Town of Brattleboro, Vermont
www.brattleboro.org

Chartered December 26, 1753
Population 12,241 (2010 U.S. Census Department)

Reports prepared by Brattleboro Town Department Heads and Staff
Brattleboro Town School District Staff
Other Contributors

Compiled and edited by Jan Anderson, Executive Secretary, Town Manager's Office

TOWN PERSONNEL

Department	Last Name	First Name	Position	HireDate
BCJC	Cecere	James	Offender Re-entry Specialist	7/1/2014
BCJC	Motel	Mel	Executive Director	8/23/2017
BCJC	Trepanier	Jacqueline	Program Coordinator	11/1/2010
Finance	Bryer	Brenda	Accountant	5/26/2009
Finance	Carbonell	Calista	AP/ Payroll Coordinator	7/6/2010
Finance	Desrosiers	Deborah	Assistant Treasurer	10/3/1994
Finance	Elison	Kim	Grants Manager	5/28/2013
Finance	Emery	Brenda	Treasury Clerk	10/22/2001
Finance	O'Connor	John	Finance Director	7/7/2011
Finance	Stone	Lella	File Clerk	6/8/2011
Fire	Aither	Benjamin	Firefighter III	12/7/2015
Fire	Allen	George	Firefighter III	4/6/2015
Fire	Baldwin	Andrew	Firefighter III	8/29/2017
Fire	Bucossi	D. Michael	Chief	12/25/1977
Fire	Casabona	Matthew	Firefighter III	6/24/2014
Fire	Davis	Jason	Captain I	1/22/2001
Fire	Emery Jr	David	Captain I	10/9/2000
Fire	Fellows	Christopher	Firefighter III	4/25/2016
Fire	Heiden	Michael	Firefighter V	10/2/2006
Fire	Hiner	Daniel	Lieutenant I	3/23/1998
Fire	Howard III	Leonard	Assistant Chief	6/21/1988
Fire	Hubbard	Matthew	Firefighter III	3/1/2014
Fire	Jones	Joshua	Lieutenant I	11/22/2004
Fire	Keir III	Charles	Captain I	8/13/2001
Fire	Lambert	Kevin	Firefighter III	5/4/2015
Fire	Martel	Cynthia	Office Administrator	11/8/1999
Fire	Morin	Alexander	Firefighter III	10/17/2016
Fire	Newton	Joseph	Fire Alarm II	4/12/2004
Fire	Poulin	Eric	Lieutenant I	7/25/2012
Fire	Richardson	Alexander	Firefighter III	6/26/2017
Fire	Sage	Rusty	Lieutenant I	3/17/2003
Fire	Schmidt	Kurt	Lieutenant I	2/5/2006
Fire	Sherburne	Paul	Lieutenant I	6/25/2007
Fire	Sikorski	Timothy	Firefighter II	1/3/2018
Fire	Streeter	William	Firefighter III	7/5/2017
Library	Ainsart	Jennifer	Clerk II	2/28/2001
Library	Belville	Lindsay	Youth Services Librarian	9/28/2004
Library	Bruce	Maria	Clerk II	7/6/2012
Library	Carlisle	Hollis	Clerk I	1/4/2016
Library	Charlton	Klara	Clerk I	5/4/2015
Library	Fleming	MaryBeth	Clerk II	3/20/2001
Library	Johnson	Kathy	Account Clerk II	2/9/2015
Library	Kilduff	John	Clerk I	12/1/2006
Library	LaTronica	Starr	Library Director	1/16/2016
Library	Liotto-Jones	Chloe	Clerk III	5/19/2018
Library	Markey	Leslie	Technical Services Librarian	9/2/1986
Library	Sheehan	Patricia	Clerk I	5/19/2015
Library	Walsh	Jeanne	Reference Librarian	6/5/2003
Library	Wojcik	Matthew	Electronic Services Support Clerk 2	9/1/2016
Library	Young	Robert	Custodian	12/18/2018
Lists	Burnell	Joseph	Assessor	9/22/2016
Lists	Carleton	Dara	Office Administrator	10/15/2012
Lists	Meyer	Joseph	Assistant Assessor	3/26/2018
Municipal Center	Brown	Russell	Facility Maintenance Supervisor	3/4/1993
Parking	Butynski	Jeremy	Custodian 4	11/4/2008
Parking	Coulombe	Carol	Parking Enforcement Coordinator	8/3/1992
Parking	Duggan	Cheryl	Parking Enforcement 5	7/1/1996
Parking	Phillips	Donald	Parking Enforcement 3	8/15/2016
Planning Services	Bannon	Brian	Zoning Administrator	2/2/2009
Planning Services	Fillion	Susan	Planning Director	9/14/2009
Planning Services	Johnson	Rita	Planning Clerk	6/18/2014
Police	Gonzales	Ian	Academy	1/20/2019
Police	Cable	Michael	Police Officer 6	1/20/2013
Police	Cooke	Tyler	Police Officer 3	10/1/2018
Police	Cunningham	Therese	Training	7/15/2018
Police	Eaton	Greg	Sergeant 1	8/2/2009
Police	Emery	Chad	Police Officer 14	4/10/2000
Police	Evans	Jeremy	Patrol Supervisor 8 Detective	12/27/1998
Police	Fletcher	Amy	Police Officer 8	1/24/2010
Police	Hamilton	Jason	Police Officer 4	7/21/2014
Police	Johnson	Erik	Police Officer 14 Detective	6/8/1998
Police	Kellig	Gregory	Training	7/16/2018
Police	Kerylow	Colby	Police Officer 5	7/22/2013
Police	Law	Tyler	Police Officer 1	1/22/2018
Police	Llewelyn	Matthew	Academy	4/21/2019
Police	Lockerby	David	Training	7/17/2018
Police	Lynde	Joshua	Police Officer 12 Detective	12/20/2007
Police	Penniman	Bradley	Police Officer 2	7/12/2016
Police	Perkins	Robert	Patrol Supervisor 8	5/28/1998
Police	Petlock	Adam	Patrol Supervisor 5	8/3/2009
Police	Stanley	Steven	Sergeant 2	7/24/2013
Police	Warner	Carl	Patrol Supervisor 6	7/27/2011
Police	Washburn	Ryan	Police Officer 8	6/4/2012
Police	Winkler	Craig	Police Officer 1	1/23/2018
Police - Admin	Barrows	Catherine	Animal Control Officer 4	2/10/1986
Police - Admin	Bell	Tammy	Clerk 1	5/7/2018
Police - Admin	Carignan	Mark	Captain	6/16/2002
Police - Admin	Clark	Barbara	Senior Clerk 5	7/17/2006
Police - Admin	Fitzgerald	Michael	Police Chief	7/2/2000
Police - Admin	Yager	Virginia	Office Manager	11/16/1998
Police - Emgncy Srv	Cooke	Erin	Emergency Services Dispatcher 6	8/5/2013
Police - Emgncy Srv	Dingman	Kaitlyn	Emergency Services Dispatcher 1	5/1/2018
Police - Emgncy Srv	Leclaire	Kate	Emergency Services Dispatcher 7	12/5/2007
Police - Emgncy Srv	Marrero	Rebecca-Lynne	Emergency Services Dispatcher 9	4/12/2006
Police - Emgncy Srv	Scott	Henry	Emergency Services Dispatcher 3	6/6/2016
Police - Emgncy Srv	Spinner	Jennifer	Emergency Services Dispatcher 9	9/5/2006
Police - Emgncy Srv	Stires	Wayne	Communication Supervisor	10/6/1997
Police - Emgncy Srv	Valiante	Sarah	Emergency Services Dispatcher 3	4/15/2015
Public Works	Adams	David	Mechanic	1/7/2019
Public Works	Banford	Kyle	HWY Equipment Operator	5/14/2018
Public Works	Barrett	Stephen	Director	1/21/1980
Public Works	Blodgett	Scott	Auto Maintenance Supervisor	6/23/1990
Public Works	Bombicino	Anthony	Water Service 11	6/5/2011
Public Works	Brooks	Hunter	Water Service Person 2	5/30/2017
Public Works	Buedinger Jr	William	WTP Operator 4	9/27/2004
Public Works	Calantropio	Garrett	WTP Operator 5	4/13/2015
Public Works	Carnes	Joshua	Engineering Tech 4	6/12/2017
Public Works	Corey	Gary	WWTP Operator 5	10/28/1994
Public Works	Dix II	Harvey	WWTP Operator 5	9/6/1983
Public Works	Dyer	Stephen	WWTP Operator 5	2/4/2008
Public Works	Earle	Michael	Utilities General Supervisor	1/7/2013
Public Works	Earp	Jonathan	HWY Equipment Operator	7/30/2018
Public Works	Ethier	Michael	WWTP Operator 5	10/5/2009
Public Works	Ferris	Steven	HWY Equipment Operator 11	6/13/1986
Public Works	Flood	Jeremy	Mechanic 4	12/8/2014
Public Works	Franklin Jr	Alfred	Highway General Supervisor	6/6/1986
Public Works	Frechette	Brian	HWY Equipment Operator 11	7/2/2018
Public Works	Gilbeau	Ricky	HWY Equipment Operator 9	9/23/2003
Public Works	Grover	Travis	HWY Equipment Operator 3	10/11/2016

Department	Last Name	First Name	Position	HireDate
Public Works	Howard	Frank	WTP Operator 4	3/7/1986
Public Works	Johnson	Scott	HWY Equipment Operator 3	9/28/2015
Public Works	King	Brian	HWY Equipment Operator 11	11/17/1978
Public Works	Lashway	Belinda	Office Manager	6/21/1999
Public Works	Lawrence	Bruce	WWTP Chief Operator	2/6/2012
Public Works	Leary	John	WTP Chief Operator	5/10/2010
Public Works	Looman Jr	Richard	HWY Equipment Operator 9	4/15/1991
Public Works	Ogden	Matthew	HWY Equipment Operator 11	11/26/1990
Public Works	Pacheco	Darren	HWY Equipment/Maint Mech	10/22/2018
Public Works	Patno	Joseph	HWY Equipment Operator 11	8/10/2009
Public Works	Penson III	Raymond	Water Service 4	7/6/2005
Public Works	Whitworth	Kyle	Water Service Person 1	9/17/2018
Recreation & Parks	Clark	Sarah	Assistant Director	12/3/2018
Recreation & Parks	Ethier	Paul	Park Maintenance Supervisor	8/4/1996
Recreation & Parks	Haskins-Norcia	Adam	Park Maintenance	4/30/2018
Recreation & Parks	Isaacsen	Kimberly	Administrative Assistant	2/21/2012
Recreation & Parks	Lebron	Anthony	Park Maintenance 3	9/17/2007
Recreation & Parks	Lollette	Carol	Director	6/24/1985
Recreation & Parks	Middleton	Adam	Program Coordinator	9/7/2017
Recreation & Parks	Morse	Douglas	Custodian 4	5/21/2001
Recreation & Parks	Wells	Ronald	Senior Park Maintenance 1	4/7/2014
Town Clerk	Fletcher	Jane	Clerk II	1/15/2002
Town Clerk	Francis	Hilary	Town Clerk	11/29/2016
Town Clerk	Sak	Amanda	Assistant Clerk	8/4/2014
Town Manager	Anderson	Jan	Executive Secretary	6/1/2010
Town Manager	Elwell	Peter	Town Manager	1/20/2015
Town Manager	Moreland	Patrick	Assistant Town Manager	8/22/2011

TOWN OFFICERS

(prior to 3/5/2019 elections)

	Term Expires
Selectboard	
Shanta Lee Gander	3/19
Tim Wessel	3/19
Kate O'Connor	3/19
David Schoales	3/20
Brandie Starr	3/21

Board of Civil Authority	
Jane Buckingham JP	1/21
Franklin J Chrisco JP	1/21
Diane Cooke JP	1/21
Richard H Cooke JP	1/21
Shanta Lee Gander	1/19
Peter Gould JP	1/21
Elliott Greenblott JP	1/21
Martha Healey-	1/21
Nelson JP	
Mary Ann Holt JP	1/21
Richard Kenyon JP	1/21
Lee Madden JP	1/21
Sharry Manning JP	1/21
Beverly "Mary" Miller	1/21
Kate O'Connor SB	3/19
Robert Oeser JP	1/19
David Schoales SB	3/20
Gail Speno JP	1/21
Brandi Starr SB	3/21
Tim Wessel SB	3/19
Veronica Wheelock JP	1/21
Hilary Francis TC	3/19

	Term Expires
Board of Listers	
J Eric Annis	3/19
Marshall Wheelock	3/20
Katherine Dowd	3/21

Brooks Memorial Library Trustees	
Pamela Becker	3/19
Howard Burrows	3/19
Jane Southworth	3/19
Amity DeAngelis	3/20
Connie Bresnahan	3/20
Jennifer Rowe	3/20
Adam Franklin-Lyons	3/21
Sirkka Kauffman	3/21
Leo Schiff	3/21

BUHS Directors (Brattleboro)	
Robert Woodworth	3/19
Rus Janis	3/20
Ian Torrey	3/20
Ricky Davidson	3/21
Katey Everest	3/21

	Term Expires
BUHS Moderator	
Tim Arsenault	2/19

First Constable	
Richard H Cooke	3/19

Second Constable	
Vacant	

Moderator	
Lawrin Crispe	3/19

Town School Directors	
Spoon Agave	3/19
Robin Morgan	3/19
Jill Stahl Tyler	3/19
David Schoales	3/20
Kimberly Price	3/21

Trustees of Public Funds	
Marshall Wheelock	3/19
Ben Underhill	3/20
Deborah Zak	3/21

TOWN MEETING MEMBERS

(prior to 3/5/2019 elections)

Legend: (1 2 or 3 indicates district) Town Meeting Member Name, Elected or Appointed to position/term dates

*** indicates Representative attended Representative Town Meeting on March 24, 2018**

District 1

1 NANCY ANDERSON A/18 - 19 *
 1 MICHAEL AVERILL E/16 - 19 *
 1 ORION BARBER E/17 - 20 *
 1 CAROL BARBER E/17 - 20 *
 1 NANCY BARBER E/18 - 21 *
 1 STANLEY BOROFSKY E/17 - 20 *
 1 MICHAEL BOSWORTH E/17 - 20 *
 1 SALLY BRUNTON E/17 - 20 *
 1 GEORGE BURROWS E/18 - 21 *
 1 TAYLOR BURT A/18 - 19 *
 1 GEORGE CARVILL E/16 - 19 *
 1 PAMELA CASE E/17 - 20 *
 1 MARY CASEY E/16 - 19 *
 1 CHRISTOPHER CHAPMAN E/18 - 21 *
 1 KATHERINE DOWD E/16 - 19 *
 1 MILTON EATON A/18 - 19 *
 1 TIMOTHY ELLIS E/17 - 20 *
 1 BOB EVERINGHAM E/18 - 21 *
 1 DOUGLAS FRANTZ E/16 - 19 *
 1 ELWIN HAMILTON E/16 - 19
 1 GEORGES HERZOG E/18 - 21 *
 1 MICHAEL HOFFMAN A/18 - 19 *
 1 JENNIFER JACOBS E/18 - 21 *
 1 EMILIE KORNHEISER E/18 - 21 *
 1 JED LESLIE E/17 - 20
 1 PRUDENCE A MACKINNEY E/16 - 19 *
 1 LEIGH MARTHE A/18 - 19 *
 1 JONATHAN MEGAS-RUSSELL E/16 - 19
 1 CRAIG MISKOVICH A/18 - 19 *
 1 EMILY MURPHY KAUR A/18 - 19 *
 1 BETHANY RANQUIST A/18 - 19 *
 1 GEORGE ROBERGE E/16 - 19 *
 1 RUSTY SAGE E/18 - 21 *
 1 WALTER SLOWINSKI E/16 - 19 *
 1 SCOTT SMYTH E/17 - 20 *
 1 CHRISTINA SZPILA E/17 - 19 *
 1 ELEANOR WEISS E/17 - 20 *
 1 RICHARD WRASE E/16 - 19
 1 EDWARD WRIGHT E/17 - 20

District 2

2 MARGARET ATKINSON E/18 - 21 *
 2 BRIAN BANNON E/17 - 20 *
 2 SUMMER BURCH E/17 - 20 *
 2 KRISTOPHER CAIN E/17 - 20
 2 ROBERT CLEMENTS A/18 - 19 *
 2 DIANE COOKE E/18 - 21 *
 2 RICHARD COOKE E/17 - 20 *
 2 BEN COPLAN E/18 - 21 *
 2 RAPHAEL CORBEIL E/17 - 20
 2 KURT DAIMS E/16 - 19 *
 2 ARLENE DISTLER E/18 - 21 *
 2 MERRY ELDER A/18 - 19
 2 ALEX FISCHER E/18 - 21 *
 2 CONOR FLOYD E/18 - 19 *
 2 THOMAS FRANKS E/17 - 20 *
 2 DENISE GLOVER A/18 - 19 *
 2 VIRGINIA GOODMAN E/17 - 20 *
 2 MAYA HASEGAWA E/16 - 19 *
 2 JOSHUA JONES E/18 - 20 *
 2 ELIZABETH JUDSON E/16 - 19 *
 2 CLARICE KNUTSON E/18 - 21 *
 2 JUANITA LANE E/18 - 21 *
 2 CHRISTOPHER LIEVENSE A/18 - 19 *
 2 SHELA LINTON E/17 - 20 *
 2 HB LOZITO E/17 - 20 *
 2 SYLVIA LYON E/16 - 19 *
 2 MARY MCCARTHY E/17 - 20 *
 2 MARY MCLOUGHLIN E/18 - 21 *
 2 ABIGAIL MNOOKIN E/17 - 20 *
 2 ANNE MOORE ODELL E/18 - 21 *
 2 GEORGIA MORGAN E/16 - 19 *
 2 ALLISON PAQUETTE E/17 - 20 *
 2 MARGARET PATARI E/17 - 19
 2 DANIEL QUIPP E/18 - 21 *
 2 FRANZ REICHSMAN A/18 - 19 *
 2 VANESSA SANCHEZ E/17 - 20
 2 JANE SOUTHWORTH E/18 - 21 *
 2 SUSAN STAFURSKY E/18 - 21 *
 2 JOSHUA STEELE E/18 - 19 *
 2 JACQUELINE STROMBERG e/16 - 19 *
 2 KIPTON TEWKSBURY E/17 - 20 *
 2 ALYSSA TODD E/17 - 20 *
 2 ROBERT TORTOLANI E/16 - 19 *
 2 FRANCINE VALLARIO E/16 - 19 *
 2 MARSHALL WHELOCK E/16 - 19 *
 2 VERONICA WHELOCK E/17 - 20 *
 2 DEBORAH ZAK E/18 - 21 *

District 3

3 LINDA BAILEY E/17 - 20
 3 JOHN BIXBY e/16 - 19 *
 3 MARY ELLEN BIXBY e/16 - 19 *
 3 DORA BOUBOULIS E/18 - 21 *
 3 RONI BYRNE e/16 - 19 *
 3 TERRY CARTER E/18 - 21 *
 3 STUART COPANS E/17 - 20 *
 3 MARY COPANS E/17 - 20 *
 3 CHARLES CURRY-SMITHSON A/18 - 19 *
 3 RICHARD DAVIDSON E/18 - 21 *
 3 ANDREW DAVIS E/18 - 21 *
 3 CORWIN ELWELL E/18 - 21 *
 3 ELIZABETH ELWELL E/17 - 20 *
 3 DAVID EMERY e/16 - 19 *
 3 RICHARD EVERS E/16 - 19
 3 PETER FALION E/17 - 20 *
 3 AMIR FLESHER E/17 - 20 *
 3 ELIZABETH GENTILE E/16 - 19
 3 G GREEN E/17 - 19 *
 3 GEORGE HARVEY E/18 - 21 *
 3 THOMAS HILSDON A/18 - 19 *
 3 CASSANDRA HOLLOWAY E/16 - 19
 3 JAMES MAXWELL E/18 - 21 *
 3 BETH ROBERTSON MCKINNEY A/18 - 19 *
 3 ELIZABETH MCLOUGHLIN E/16 - 19 *
 3 RALPH MEIMA E/18 - 21 *
 3 DENNIS S NEWMAN E/16 - 19 *
 3 FREDERIC NOYES A/18 - 19 *
 3 ROBERT OESER E/17 - 20 *
 3 WILLIAM PENNIMAN E/16 - 19
 3 LEO SCHIFF E/16 - 19 *
 3 KATHRYN TURNAS E/17 - 20 *
 3 KATHY URFFER E/17 - 20 *
 3 KATHLEEN WHITE E/18 - 21 *
 3 MARY WHITE E/18 - 20 *
 3 MARA WILLIAMS A/18 - 19 *

Warnings – Annual Town & Town School District Meeting March 5, 2019

The legal voters of the Town of Brattleboro and the Town School District of Brattleboro, are hereby notified and warned to meet at the polling place designated for the three districts in said Brattleboro, on Tuesday, the fifth day of March, 2019, to act on the following articles:

ARTICLE 1: To choose all Town officers, Town School District members and Brattleboro Union High School District directors required by law to be elected at the annual meeting. Also to be elected under this Article are Town Meeting members from the following districts: District #1: 16 members for three-year terms, 9 members for two-year terms, and 5 members for one-year terms; District #2: 15 members for three-year terms, 1 member for two-year terms, and 0 members for one-year terms; District #3: 15 members for three-year terms, 5 members for two-year terms, and 5 members for one-year terms. Voting on this Article is to be done by Australian ballot.

ARTICLE 2: Shall the Town of Brattleboro amend its charter as follows:

1. Add Section 107-2(c) and (d) to read:
(c) "Voters," for the purposes of voting at town meeting and serving at the Representative Town Meeting, and serving on the Brattleboro Town School Board and the Brattleboro Union High School #6 Board, shall mean all persons resident in town who have reached the age of sixteen years and taken the Voter's Oath.
(d) "Youth member" shall mean a Representative Town Meeting or school board member who has reached the age of sixteen years and not reached the age of eighteen years on the day of election, who has taken the voter's Oath and oaths of office.
2. Amend Section 107-2.2(4) to read:
On the first Tuesday of March the voters of the Town shall elect by Australian ballot the following:

(4) Brattleboro Union High School #6 directors, who shall be elected for terms and in numbers as required by State law by the "voters" as defined by Section 107-2.1(c) as amended.
3. Add Section 107-6.1(c) to 24 App. V.S.A. chapter 107, subchapter 6, to read:
(c) Up to two youth members may be elected to each, the Brattleboro Town School Board and the Brattleboro Union High School #6 Board, and up to two youth members may serve simultaneously on each.

For the above purposes, the polls will open at 7:00am and close at 7:00pm. The polling place will be as follows:

Districts #1, #2 and #3 are at the American Legion, located at 32 Linden Street.

Warnings – Annual Representative Town Meeting March 23, 2019

ARTICLES WARNED BY THE BRATTLEBORO SELECTBOARD

The legal voters qualified to vote in Representative Town Meeting are hereby notified and warned to meet in the gymnasium of the Brattleboro Union High School on Saturday, the twenty-third day of March, 2019, at 8:30am, to act on the following Articles:

ARTICLE 1: To act on the Town's Auditors' report.

ARTICLE 2: To see if the Town will authorize its Selectboard to employ a certified public accountant or public accountants.

Warnings – Annual Representative Town Meeting March 23, 2019

ARTICLES WARNED BY THE BRATTLEBORO SELECTBOARD

ARTICLE 3: To see if the Town will ratify, approve and confirm the Selectboard's appointment of a Town Clerk for a term of one year.

ARTICLE 4: To see if the Town will ratify, approve and confirm the Selectboard's appointment of a Town Treasurer for a term of one year.

ARTICLE 5: To see if the Town will ratify, approve and confirm the Selectboard's appointment of a Town Attorney for a term of one year.

ARTICLE 6: To elect two representatives to the Capital Grant Review Board for a term of one year from March 25, 2019. Two members will be nominated from the floor.

ARTICLE 7: To see if the Town will elect or appoint members to the Town Finance Committee for a term of one year from March 25, 2019. Members to be nominated from the floor.

ARTICLE 8: To elect three Trustees for the Brooks Memorial Library to serve three years. The names for consideration for the term 2019-2022 are: Howard Burrows and Jane Southworth. The other person for consideration shall be nominated from the floor.

ARTICLE 9: To see if the Town will authorize its Selectboard to borrow money in anticipation of taxes, grants and other revenue.

ARTICLE 10: To see if the Town will authorize the following expenditures from the proceeds of the Police-Fire Facilities Bonds issued in furtherance of Representative Town Meeting's approvals on October 20, 2012, and on March 12, 2016:

- (a) Approximately \$150,000 to construct a Carport at the Police Station.
- (b) Approximately \$100,000 to replace the "High Roof Area" at the Police Station.
- (c) Approximately \$33,000 to purchase and install a Digital Alarm Receiver at Central Dispatch.
- (d) \$64,725 to reimburse the Town's Capital Fund for a payment to Green Mountain Communications for purchase and installation of a Radio Console at Central Dispatch in 2017.
- (e) \$10,000 to Austin Design for design of the Police Station Carport.

And to further see if the Town will authorize that upon completion of the above listed five (5) expenditures in their entirety, any remaining funds from the Police-Fire Facility Bonds issued in furtherance of Representative Town Meeting approvals on October 20, 2012, and on March 12, 2016, be transferred to the Capital Fund to be used for future capital expenditures at the discretion of future Selectboards and Representative Town Meetings.

ARTICLE 11: To see if the Town will assess a one per cent (1%) local option sales tax in accordance with 24 V.S.A. Section 138.

ARTICLE 12: To see what salaries the Town will pay its Selectboard members.

ARTICLE 13: To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$295,000 for the purpose of replacing the windows in the Children's Room at Brooks Memorial Library at an estimated cost of \$25,000, replacing the swimming pool deck and warming shelter boiler at Living Memorial Park at an estimated cost of \$100,000, and replacing a dump truck for the Public Works Department at an estimated cost of \$170,000.

ARTICLE 14: To see if the Town will appropriate the sum of \$42,119 from the Unassigned General Fund Balance for joint promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

ARTICLE 15: To see if the Town will raise and appropriate the sum of \$80,000 through special assessments on properties within the Downtown Improvement District (as approved by Town Meeting March 19, 2005, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and

Warnings – Annual Representative Town Meeting March 23, 2019

ARTICLES WARNED BY THE BRATTLEBORO SELECTBOARD

Regulate the Downtown Improvement District”) to be used for capital and operating costs of projects of the Town’s duly designated downtown organization as reflected in its work plan and budget.

ARTICLE 16: To see if the Town will raise and appropriate the sum of \$223,276.47 through special assessments on property within the "Mountain Home Park Special Benefit Assessment Tax District" (as approved by Town Meeting, March 24, 2007, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and Regulate the Mountain Home Park Special Benefit Assessment Tax District") for the purpose of paying debt service on the capital improvements to the water and sewer lines serving the Mountain Home and Deepwood Mobile Home Parks.

ARTICLE 17: To see if the Town will raise and appropriate the sum of \$147,300 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner: Aids Project of Southern Vermont - \$2,000; American Red Cross – NH and VT Region - \$2,000; Big Brothers Big Sisters - \$7,500; Boys & Girls Club – \$15,000; Brattleboro Area Adult Day (Gathering Place) - \$4,000; Brattleboro Area Hospice - \$1,500; Brattleboro Area Prevention Coalition - \$5,000; Brattleboro Centre for Children - \$5,000; Brattleboro Senior Meals - \$7,000; Family Garden - \$2,500; Green Mountain Crossroads - \$5,000; Green Mountain RSVP - \$700; Groundworks Collaborative - \$20,000; Health Care & Rehabilitation Services - \$3,500; Meeting Waters-YMCA - \$7,500; Senior Solutions - \$3,000; Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000; Turning Point - \$12,500; Vermont Center for Independent Living - \$1,600; Vermont Family Network - \$1,500; Windham County Humane Society - \$1,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$2,500; Women’s Freedom Center - \$7,500; Windham Southeast Supervisory Union Summer Food Program - \$7,500; Youth Services - \$10,000.

ARTICLE 18: To see if the Town will raise and appropriate the sum of up to \$4,000 to be added to the FY20 budget to support KidsPLAYce for the residents of Brattleboro.

ARTICLE 19: To see if the Town will raise and appropriate the sum of up to \$12,200 to be added to the FY20 budget to support Visiting Nurse and Hospice for Vermont and New Hampshire for the residents of Brattleboro.

ARTICLE 20: To see if the Town will raise and appropriate a sum not to exceed \$10,000 to be added to the FY20 budget and to be spent at the Selectboard’s discretion for energy efficiency and/or sustainability purposes.

ARTICLE 21: To see how much money the Town will raise, appropriate and expend to defray all of its expenses and liabilities, in addition to any funds authorized for any other Articles in these Warnings.

ARTICLE 22: To see if the Town will authorize the expenditure of \$25,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

ARTICLE 23: To see if the Town will join the Selectboard in expressing strong support for the Vermont League of Cities and Towns’ proposal to the Vermont State Legislature to create a Limited Self-Governance Pilot Program for Vermont municipalities.

ARTICLE 24: To see if the Town will formally establish the Human Services Review Committee with members of the committee to be appointed by the Town Moderator for FY20, and thereafter elected at Representative Town Meeting, with the authority of the Town Moderator to fill vacancies throughout the year.

ARTICLE 25: To see if the Town will adopt the following non-binding advisory resolution:

1. It is hereby resolved that Representative Town Meeting shall advise the Selectboard that the Selectboard shall not commission additional studies on fossil fuel consumption, carbon footprints or efficiency of insulation, heating or air conditioning systems until the

Warnings – Annual Representative Town Meeting March 23, 2019

ARTICLES WARNED BY THE BRATTLEBORO SELECTBOARD

town implements common sense practices to reduce fuel consumption in town buildings, including practices such as:

- a. Lowering the thermostat setting during the winter to a significant degree, and wearing long-johns, sweaters and other warm clothing.
 - b. Mounting and sealing of doors, windows, and storm windows
 - c. Raising of thermostat in the summer or use of electric fans instead of air conditions, and wearing cool clothing – avoiding layered suits and blazers.
 - d. Other common sense measures per the discretion of the energy coordinator.
2. It is hereby resolved that Representative Town Meeting shall advise the Selectboard that it is of utmost importance to replace the Energy Coordinator as soon as possible.
 3. It is hereby resolved that Representative Town Meeting shall advise the Selectboard that the Selectboard shall enlist the Energy Coordinator in implementing sections 1a through 1d of this ordinance and shall be responsible for submitting a report to the town manager indicating the implementation of these practices and recommending further energy studies if any might be in order.
 4. It is hereby resolved that Representative Town Meeting shall advise the Selectboard to adopt an ordinance requiring conservation measures to be taken by businesses and residents of the Town consistent with the above stated resolutions.

NOTE: THE TOWN SCHOOL DISTRICT ARTICLES WILL BE DISCUSSED AFTER THIS POINT AND ARE CONTAINED IN A SEPARATE DOCUMENT. ALL “OTHER BUSINESS” WILL BE CONDUCTED FOLLOWING THE TOWN SCHOOL DISTRICT ARTICLES.

Dated at Brattleboro, Vermont this 29th day of January, 2019.

BRATTLEBORO SELECTBOARD

s/Kate O'Connor, Chair
s/Shanta Lee Gander

s/Brandie Starr, Vice Chair
s/Tim Wessel, Clerk

Brattleboro, Vermont
January 30, 2019

Town Clerk's Office, Brattleboro, Vermont, January 30, 2019, at 11:40am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 154.

Attest: s/Hilary Francis, Town Clerk

Warnings – Annual Representative Town Meeting March 23, 2019

ARTICLES WARNED BY THE BRATTLEBORO TOWN SCHOOL DISTRICT

The legal voters qualified to vote in Representative Town Meeting are hereby notified and warned to meet in the gymnasium of the Brattleboro Union High School on Saturday, the twenty-third day of March, 2019, at 8:30am, to act on the following Articles:

Due to the uncertainty of continuing Act 46 developments, the Articles pertaining to the School District will be removed or reworded prior to the Warnings being presented for formal approval.

ARTICLE 1: To act on the Auditors' reports (Town School District)

ARTICLE 2: To see if the Town School District will authorize its School Directors to employ a certified public accountant or public accountants.

ARTICLE 3: To see if the town will ratify, approve and confirm the Selectboard's appointment of a Town School District Clerk for a term of one year.

ARTICLE 4: To see if the Town will ratify, approve and confirm the Selectboard's appointment of a Town School District Treasurer for a term of one year.

ARTICLE 5: To see what salaries the Town School District will pay its School Board members.

ARTICLE 6: To see if the Town School District will authorize the District to accept and expend categorical grants and aid received from the State of Vermont and the United States Government.

ARTICLE 7: TO THE EXTENT THAT THE LAW REQUIRES THE TOWN SCHOOL DISTRICT TO VOTE A BRATTLEBORO TOWN SCHOOL DISTRICT BUDGET AT THIS MEETING, THE ARTICLE IS AS FOLLOWS: Shall the voters of the school district approve the school board to expend \$15,368,219.00 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,209 per equalized pupil*. This projected spending per equalized pupil is 5.2% higher than spending for the current year. **IN THE EVENT THAT NO TOWN SCHOOL DISTRICT BUDGET IS REQUIRED TO BE VOTED AT TOWN MEETING, THIS ARTICLE SHALL BE NULL AND VOID.**

* equalized pupils estimated

ARTICLE 8: To transact any other business that may lawfully come before the meeting.

Dated at Brattleboro, Vermont this 28th day of January, 2019.

BRATTLEBORO TOWN SCHOOL DIRECTORS

Jill Stahl Tyler, Chair /s/
Kim Price, Vice Chair /s/
Spoon Agave, Clerk /s/
Robin Morgan /s/

Brattleboro, Vermont
January 30, 2019

Town Clerk's Office, Brattleboro, Vermont, January 30, 2019, at 3:00pm, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 158.

Attest: Hilary Francis, Town Clerk /s/

ARTICLE 10

ARTICLE 10: To see if the Town will authorize the following expenditures from the proceeds of the Police-Fire Facilities Bonds issued in furtherance of Representative Town Meeting's approvals on October 20, 2012, and on March 12, 2016:

- (a) Approximately \$150,000 to construct a Carport at the Police Station.
- (b) Approximately \$100,000 to replace the "High Roof Area" at the Police Station.
- (c) Approximately \$33,000 to purchase and install a Digital Alarm Receiver at Central Dispatch.
- (d) \$64,725 to reimburse the Town's Capital Fund for a payment to Green Mountain Communications for purchase and installation of a Radio Console at Central Dispatch in 2017.
- (e) \$10,000 to Austin Design for design of the Police Station Carport.

And to further see if the Town will authorize that upon completion of the above listed five (5) expenditures in their entirety, any remaining funds from the Police-Fire Facility Bonds issued in furtherance of Representative Town Meeting approvals on October 20, 2012, and on March 12, 2016, be transferred to the Capital Fund to be used for future capital expenditures at the discretion of future Selectboards and Representative Town Meetings.

CLOSING OUT THE POLICE-FIRE FACILITY BONDS

As of January 31, 2019, the remaining balance from the bonds issued for the Police-Fire Facilities Project (and the accumulated interest on those funds) is \$419,895.40.

During the latter stages of construction, three items were identified as highly desirable but not absolutely necessary so they were carried as potential expenditures to be considered if sufficient bond funds remained available when essential work was completed. The final component of the project (the Central Fire Station) was completed early in 2018. After all of the construction invoices had been paid, the Police-Fire Facilities Building Committee (PFFBC) held its final meeting on April 10, 2018. At that meeting, the PFFBC recommended that the Town proceed with all three of the pending items, each of which is described in greater detail below.

Police Station "High Roof"

During the renovation of the former Brattleboro Reformer building into the Town's new Police Station, a portion of the roof was replaced due to its deteriorated condition. The replaced portion was identified as the "low roof" section, which was part of the original building. The rest of the roof, which was identified as the "high roof" section, was constructed as part of a 1990s addition to the building and was deemed to have potential life expectancy of 5 to 10 more years. The Selectboard, PFFBC, and staff strongly recommend that we use available bond funds to replace the "high roof" section, as it now has only 3 to 8 years of projected life expectancy and there is the potential that

leaks in this aged roof could damage the millions of dollars of investment the Town has made in the renovated interior of the building beneath that roof. The estimated cost of the "high roof" replacement is \$100,000.

Police Station Carport

The Selectboard, PFFBC, and staff recommend that we use available bond funds to (1) pay the \$10,000 fee for design services and (2) pay for the estimated \$150,000 cost of constructing the proposed carport to improve Police Department operations and protect the Police Department's vehicles. The italicized paragraphs below are Chief Fitzgerald's explanation of the need for this carport:

Historically and traditionally, emergency response vehicles have been stored indoors. This allows for first responders to perform the needed inspections for their vehicles to be properly equipped and operational at all times to respond to emergencies at a moment's notice. While we did not have any overhead cover for police vehicles at the Municipal Center, a carport was originally part of the scope of work for the new police station. This project detail was delayed until the end of the project to ensure there would be sufficient funding.

Prior to the beginning of the shift an officer is required to conduct safety, operational and a weapons/contraband inspection of their cruiser. This entails walking around the cruiser looking for damage and other safety concerns. The next step is to ensure the emergency lights, turn signals, brake lights, headlights, siren and radio are all working properly. The final inspection includes searching the front and rear seating areas for evidence, weapons/contraband or other personal belongings. When the officer is satisfied that the cruiser is serviceable and operational they set up their patrol bag and MDT (mobile data terminal) and begin their patrol duties. During the course of their shift, if an officer transports a prisoner to the department for intake, the officer is required to search the back seat again for weapons, evidence or contraband once the prisoner is removed and it is safe to do so.

Currently we have nine cruisers, an animal control vehicle, a Major Crime vehicle, and a Major Incident Command and Control vehicle for a total of twelve vehicles. These vehicles are parked in the northern section of the restricted area of the police department. Officers are performing the aforementioned tasks several times each day (minimum of three officers per shift, three shifts per day) throughout the year to include the winter months and during inclement weather without the benefit of any protection from the elements.

Overhead protection during the winter months would allow the cruisers to remain clear of snow. When additional units are requested, officers will be able to respond in a timely manner without having to first clean off the vehicles of the accumulated snow. During snow storms we call officers in from patrol to move vehicles from one area of the parking to

another for snow clearing. Once the lot is clear, officers move the cruisers back to their assigned spaces. This is time consuming and not an efficient use of law enforcement personnel.

In summary, installing overhead protection for the police vehicles would allow officers to perform the needed and required tasks and inspections without being subjected to harsh weather. It would also eliminate the need to call in officers from patrol during times of snow clearing to move vehicles. These officers are needed out in the community responding to calls for service and monitoring motor vehicle traffic.

Digital Alarm Receiver for Dispatch Center

The Selectboard, PFFBC, and staff strongly recommend that we use available bond funds to replace the obsolete alarm receiving equipment located at Central Dispatch in the Town's Police Station. Rather than replacing the 1997 equipment in-kind for \$30,500, we recommend that the Town upgrade to current wireless technology for a cost of approximately \$33,000. The italicized paragraphs below are Chief Bucossi's explanation of the need for this equipment:

The Brattleboro municipal fire alarm system is a hard wired, mostly above ground (attached to power poles) arrangement that is separated into eight circuits that connect to different sections of town. Each circuit originates at Central Station, goes out to a section of town and returns, making a circuit. Along those circuits are "master boxes" & "street boxes". These boxes are mechanical, made up of mechanical parts, springs and a code wheel. When the box is activated the unique code wheel in that box turns, basically sending a telegraphed number to the decoder, indicating where the alarm is coming from. A master box is attached to a building and serves as a two-function device: it can be activated manually by a person who pulls on the lever on the box, or it can be activated automatically when that building fire alarm goes off. A street box is what you see on telephone poles throughout town, their purpose is to be pulled by a passing citizen when they see an emergency. Presently we have 322 boxes; 250 of those are master boxes and 72 are street boxes and we own and maintain approximately 30 miles of fire alarm cable. Some of the components of the system were installed in the mid 1980's and are 30+ years old. The CRTD contains a "medium range" goal (2018-2021) to either eliminate the municipal fire alarm system or convert to wireless.

Because of the numerous master boxes that are in place protecting businesses and commercial properties, I am recommending that the existing wired system stay in place, continue to be maintained, and that we begin a transition to a wireless system. During this transition we will also phase out street boxes as they are quickly becoming a thing of the past due to cell phone technology.

Over the past few years we have been researching the feasibility of adding newer,

wireless technology. We looked at the products currently on the market and this past summer we performed actual field testing of a product from Signal Communications. The results from this test were overwhelmingly positive.

The first step in this transition is to upgrade to the TRX50 Alarm receiver from Signal Communications. This will replace the 1997 basic digital readout decoder that is presently in Central Dispatch. The unit essentially acts as the hub for our system and the new one will decode both the existing telegraph alarms and wireless radio boxes that we will be using in the future.

The advantages of adding radio box technology are many. As properties are upgraded to a radio box, the amount of aerial cable that is needed is reduced, in turn reducing maintenance costs. Moving to a wireless capability allows us to expand the radius of the municipal system to buildings that presently can't be covered due to the lack of fire alarm infrastructure in outlying areas. Radio boxes also self-test once every 24 hours reducing time gaps where something could be wrong with a box. This type of a system would allow us to reduce our alarm processing time from 30 seconds with the telegraph to 3 seconds with the radio.

Presently we only receive alarm conditions. With the upgraded technology we could receive an alarm, trouble supervisory, panic alarms and burglar alarms. It will also help reduce some recurring costs for security systems in municipal buildings. Instead of having to pay a central station answering service to receive the security alarms we could have them go to our own 24-hour dispatch. We also currently have several building owners that are very interested in the technology of this radio box option if we can move in this direction.

To replace our current unit with the same outdated technology would cost \$30,500. My recommendation is that we upgrade to newer technology with the TRX50 alarm receiver. The cost of a wireless receiver is quoted at \$32,668.75 and I am asking for \$33,000 to be allocated to cover the cost of the receiver plus any minor miscellaneous costs that may be incurred during installation.

Dispatch Radio Console

At the special Representative Town Meeting held on March 12, 2016, the following article was approved: "Shall an amount not to exceed Four Million, Five Hundred Thousand (\$4,500,000) Dollars of

the proceeds of bonds authorized at the October 20, 2012, special representative town meeting of the Town of Brattleboro be expended for the purpose of purchasing land and buildings at 62 Black Mountain Road, Brattleboro, Vermont, and renovating said land and buildings into a Town of Brattleboro Police Station instead of constructing the police station renovations at the Brattleboro Municipal Center as authorized at said special representative town meeting?" The total of bond funds expended to date to purchase and renovate the Police Station is \$4,493,282. Near the end of construction at the Police Station renovation project, \$64,725 for a Motorola radio console in Central Dispatch was charged to the Capital Fund to avoid exceeding the \$4.5 million limit on the use of bond funds for this project. To achieve proper final accounting for all Police-Fire Facilities Project costs in relation to the bonds that were authorized and issued for that project, the Selectboard and staff recommend that available bond funds be used to reimburse the Capital Fund for this expense.

Closing Out the Bond Fund

Finally, the Selectboard and staff recommend that the remaining balance in the Police-Fire Bond Fund (after completion of the above recommended actions) be transferred to the Capital Fund to be used for future capital expenditures at the discretion of future Selectboards and Representative Town Meetings.

The financial impact of the recommendations set forth above is as follows:

Current Bond Fund Balance (rounded)	\$420,000
Police Station High Roof	- \$100,000
Police Station Carport (Design)	- \$ 10,000
Police Station Carport (Construction)	- \$150,000
Digital Alarm Receiver	- \$ 33,000
Dispatch Radio Console	- \$ 64,725

Projected Final Bond Fund Balance \$ 62,275 + interest that will accrue in future months

All of the actions proposed in Article 10 were reviewed and approved by Town Bond Counsel Paul Giuliani.

ARTICLE 11

ARTICLE 11: To see if the Town will assess a one percent (1%) local option sales tax in accordance with 24 V.S.A. Section 138.

If Article 11 is passed by Representative Town Meeting, a new revenue line item will be added to the General Fund operating budget. The tax becomes effective beginning on the next tax quarter following a 90 day notice to the department. This would make the tax effective on July 1, 2019, with the first revenues received by the Town during the following quarter.

In FY2017, the last fiscal year for which there is complete and updated data, taxable sales in Brattleboro exceeded \$94 Million. After the state administration fee is paid, Brattleboro's capture from a 1% local option sales tax would likely yield over \$630,000.

FY17 Taxable Sales in Brattleboro	\$	94,349,690
Local Option Sales Tax 1%	\$	943,497
Approximate State Administration Fee 33%	\$	311,354
Estimated Revenue to Brattleboro	\$	632,143

The \$94M figure represents all taxable sales from Brattleboro based businesses. The local option tax however, only applies when a Brattleboro business sells taxable goods that are received by the consumer in Brattleboro. It does not apply when the sale of taxable items by Brattleboro based business are received by the customer outside of Brattleboro, such as when goods are delivered. This would naturally lead one to assume that the \$94M is too high to use in estimating Brattleboro's potential for increased revenue, except that there is now a counterbalancing impact from online sales as a result of a recent Supreme Court decision, South Dakota vs. Wayfair. The decision means that large online retailers (those that sell more

than \$100,000 worth of goods to customers in Vermont) are required as of July 1, 2018 to collect sales tax, including local option taxes, on all taxable goods delivered to Vermont. As a result, collections of sales tax (including local option sales tax) are likely to be greater because online retail transactions are now taxable. An economist with the Vermont Department of Taxes advised that the gain from online sales will almost certainly exceed the value lost from the sale of goods delivered outside of Brattleboro.

A second important point involves the calculation of the State's administration fee. As shown, an estimate of 33% is used. The Vermont Department of Taxes considers 33% to be "prudent" and "conservative", meaning that if anything the number is slightly inflated. The use of 33% simplifies what is a much more complicated calculation of the administrative fee.

If Article 11 is passed, the final approved budget for FY20 will have a new revenue line item for Local Option Sales of \$630,000, which will reduce Property taxes by the same amount.

	FY19	FY20	\$ Change	% Change
Property Taxes Without 1%	\$14,798,643	\$15,198,202	\$ 399,559	2.70%
Property Taxes With 1%	\$14,798,643	\$14,568,202	\$ (230,441)	-1.56%

Major Exemptions from Sales Tax

Medications	Food
Fuel for Motor Vehicles	Farm Equipment
Motor Vehicles	Home Heating
Funeral Charges	Energy for Manufacturing
Clothing (Some Exceptions)	

ARTICLE 13

ARTICLE 13: To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$295,000 for the purpose of replacing the windows in the Children's Room at Brooks Memorial Library at an estimated cost of \$25,000, replacing the swimming pool deck and warming shelter boiler at Living Memorial Park at an estimated cost of \$100,000, and replacing a dump truck for the Public Works Department at an estimated cost of \$170,000.

Article 13 asks Representative Town Meeting to authorize the use of fund balance

in the sum of \$295,000 for the purpose of replacing the windows in the Children's Room at Brooks Memorial Library, the swimming pool deck and warming shelter boiler at Living Memorial Park, and a dump truck for the Public Works Department. This request is in keeping with the financial best practice of using accumulated fund balance primarily for non-recurring capital expenditures. The windows in the Children's Room at Brooks Memorial Library are broken and dangerous. They need to be replaced to ensure the safety of children visiting the library and to protect the Town from liability for injuries.

The same is true of the need for replacing the old, patched, uneven swimming pool deck at Living Memorial Park. That is a project that has been postponed several times. It is now critically needed and we have added the warming shelter boiler replacement to the scope of that project because the existing boiler has reached the end of its useful life while we have been waiting for the deck replacement project to proceed. The proposed dump truck for the Public Works Department would replace a 10-year-old truck that also has reached the end of its useful life.

ARTICLE 14

ARTICLE 14: To see if the Town will appropriate the sum of \$42,119 from the Unassigned General Fund Balance for joint promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

The Brattleboro Meals and Rooms Tax is raised through overnight stays and dining out spending. In addition to traditional lodging, the inclusion of Airbnb and other short-term rentals in the Meals and Rooms fees resulted in a significant increase to the Town revenue. Allocating 10% of this revenue to marketing ensures we continue to cultivate and grow this part of our economy. The funds will be directed to the Brattleboro Area Chamber of Commerce (BACC) and Downtown Brattleboro Alliance (DBA) to work collaboratively to plan and implement a marketing strategy to promote the Town of Brattleboro

Together, the membership of both BACC and DBA spans the entire Town; from downtown, the Route 30 corridor, the north end, the south end and the west end. They represent all sectors: business, arts, entertainment, outdoor and indoor recreation, hospitality, healthcare, agriculture, non-profits and residents.

DBA and BACC work currently includes marketing the Town. Both organizations' missions include promoting Brattleboro as a great place in which to live, work, visit and do business. Our experience and track records make our organizations a perfect fit for this proposed marketing effort. Successful collaborations:

- In 2011 Building a Better Brattleboro (now DBA) and the BACC were awarded a \$30,000 USDA Rural Development grant for a joint marketing effort that resulted in the One and Only Campaign that the BACC has continued to give life.
- 2016-2018 together subsidized a group ad buy in a statewide year-long publication to highlight our food scene.
- 2018 created and implemented, Planagogo, the supreme events guide for Brattleboro and Beyond.

Benefit to the Town of Brattleboro

No longer can we leave the economic vitality of our town to chance. We must be intentional and strategic in supporting and growing

our community. Closure of any business collecting the Rooms & Meals tax means less revenue collected for the town. Through an expanded marketing effort, we will attract more visitors and residents to Brattleboro which will increase the Meals and Rooms Tax revenue. This overall impact to our economy will support our sustainability.

Organization and Process

The Downtown Brattleboro Alliance and the Brattleboro Area Chamber of Commerce with their existing boards and structure will plan and implement the marketing strategy. Consultation will include key stakeholders in the community to ensure our town-wide marketing is inclusive. The strategy will incorporate our need and desire to grow our community both through increased visitors and permanent residents.

The total funds will be allocated to support town-wide marketing initiatives and be inclusive of all expenses. All intended use of funds must be communicated and understood by each organization in order to ensure the greatest opportunity for collaboration and non-duplication of efforts.

The fiscal sponsor is Brattleboro Area Chamber of Commerce. The organizations will present each year, as well as a complete 5-year review to the selectboard.

Visitors from the 50 Mile Radius are to be targeted but not limited to Western Massachusetts, Southern New Hampshire and Northern Vermont. Campaigns will also reach out to visitors from the Drive Market: weekend visitors New York City, Boston, Hartford, and Montreal.

We will work to create and implement projects based on community input and pitches from the marketing professionals. The following potential campaigns are being researched:

- Brattleboro LIVE! Implement a social media marketing & print ad campaign showcasing that every single day or night something is happening live in Brattleboro. The goal of the campaign is to change people's habits away from Northampton as the "go to scene" and show them that Brattleboro is that place. The target audience would be locals and those in a 50-mile radius.
- Billboard on I-91 in Western Mass. For

years Basketville has had a presence on I-91, we have an opportunity to have 1,000s of eyes see a glimpse of our town via this billboard.

- Billboard in subway stations in our target cities (Boston or NYC) giving people the idea of visiting Brattleboro.
- Print ads in our state outdoor recreation magazines that are designed to target those interested in outdoor recreation.
- Amtrak & Greyhound bring us visitors daily, we will design a print campaign and social media campaign to show them what is available to them in Brattleboro when they step off that train or bus.

Potential Measures of Success:

The data to show success will depend on our course of strategy. Such data could be found in the examples below, this list is not exhaustive:

- Social media analytics (based on impressions or actions)
- Maintaining or growing the Meals and Rooms Tax revenue
- Annual survey to membership
- Windham Regional Commission pedestrian counts

ARTICLE 15

ARTICLE 15: To see if the Town will raise and appropriate the sum of \$80,000 through special assessments on properties within the Downtown Improvement District (as approved by Town Meeting March 19, 2005, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and Regulate the Downtown Improvement District") to be used for capital and operating costs of projects of the Town's duly designated downtown organization as reflected in its work plan and budget.

The Downtown Brattleboro Alliance (DBA) is the non-profit organization working to promote the vitality of downtown, the primary center of commerce, culture and community life for Brattleboro and the surrounding area. DBA is the official designated Downtown Organization for the Town of Brattleboro, and a National Main Street program, providing access to grants, technical assistance and networking opportunities.

Programming is funded in part through a special assessment on downtown properties. DBA works with members, including the downtown property owners to develop a work plan and budget. Before submitting these to the town, DBA members vote and approve the work plan and budget. In the last year DBA directly supported over 65 local businesses, has invested more than \$100,000 locally and worked in coalition with more than 30 local organizations. Our strategy of uplifting and bringing joy & community to our town has been seen in every program and project we have accomplished, making a huge difference.

We hosted four annual DBA events.

1.) **3rd Annual BrattleBoo.** Target Audience: Locals. More than 600 community members turned out to walk door-to-door in downtown to trick-or-treat. The entire evening which included a "Fueling Station" with healthy goodies and spooky story time by our head librarian was one that reinforced why we live here. New this year was also the inclusion of the Teal Pumpkin Project which included allergy safe treats. Our project team included Brattleboro Park & Rec, Brooks Memorial Library, Windham Movement Apparel, Elliot St. Fish & Chips, and DBA board members.

2.) **Vermont Restaurant Week.** Target Audience: Locals & 50-mile radius. Cultivated 10 local restaurants to participate in and subsidized co-op advertising for the event.

3.) **3rd Annual Bratt LUV Crawl.** Target Audience: Locals & 50-mile radius. We had a phenomenal turn out of more than 200 participants, 18 pairings of local store owners and distillers, brewers or tastemakers. It is an event that introduces our town to many and fills our streets for one night.

4.) **The Golden Ticket.** Target Audience: Locals! We partnered with the town of Brattleboro to create a parking promotion during a typically slow time for downtown. We designed a Charlie & the Chocolate Factory inspired contest. Tavernier Chocolates created The Brattle Bar. Three of the Brattle Bars were stuffed with a golden ticket, worth one year of free parking in Brattleboro. The

feel good part of the story is undeniable.

New Programs & Projects:

1.) **Community Building:**

a.) **Play.Date:** once a month childcare by donation, located in up to 4 locations. Children get to play while the parents have date night downtown. This project is a partnership between downtown businesses: Kids PLAYce & Elliot St. Fish & Chips and DBA.

b.) **Elliot St. Block Parties:** Shining a spotlight on a less ventured area of downtown the 3 block parties served to create a fun community event and bring light, music and the arts into the streets.

2.) **Environmental Ethos of Brattleboro:**

a.) **Bag Share Program:** Brattleboro banned single-use plastic bags on July 1, 2018. A coalition of residents, business owners, 350VT, and DBA created the Bag Share Program. We started with 1,000 reusable cloth bags printed with our distinct logo and secured 4 kiosks around town. The coalition had three goals: reinforce and facilitate the habit of bringing reusable bags to shop, decrease the stress of forgetting bags at home while making purchases, and provide a community resource for families with limited income if unable to acquire reusable cloth bags.

b.) **Bike Parking Parklet:** A project team of Town of Brattleboro, Tiny House Fest, DBA, VBike and 350 Vermont worked together fundraising for the purchase and installment of a bike parking parklet in one of our downtown parking spaces at the corner of Main and Elliot Street. The bike parking parklet adds to the livability of our town and engages both the resident and visitor with the values of our community.

3.) **Parking Hero:** Bringing levity and fun to the issue of parking by creating a superhero that will pay your meter or pay off your parking ticket when you least expect it. Don't you hope that you meet with this town hero? This goes hand in hand with our work to advocate and support the ease and safety around parking in downtown Brattleboro.

4.) **Brattleboro Minute:** In partnership with Brattleboro Savings & Loan we curate and record a radio spot that runs Thursday-Sunday every way on WRSI & BrattFM. The spot reinforces that day or night there is always something to do in Brattleboro. We highlight everything from auditions at NEYT, cooking classes at the Co-op, community Yoga classes or live music at any number of our venues.

A team member working on Brattleboro:

1.) **Childcare Counts:** working in coalition with other members of the community to increase the amount of quality childcare in Windham County.

2.) **Community Response Project:** The Community Response Project is an informal committee of community members representing local social services, town

officials, law enforcement, the downtown businesses, residents, and visitors. We are dedicated to discussion, action, and solutions focusing on the intersection of downtown Brattleboro's diverse community members, safety, sustainability, and vibrancy.

3.) **Support to all in downtown:** whether it is merchant looking for advice on a conversation with a landlord, an entrepreneur looking for a space to start a business or a community group working on an event idea - DBA works to be an advocate for all.

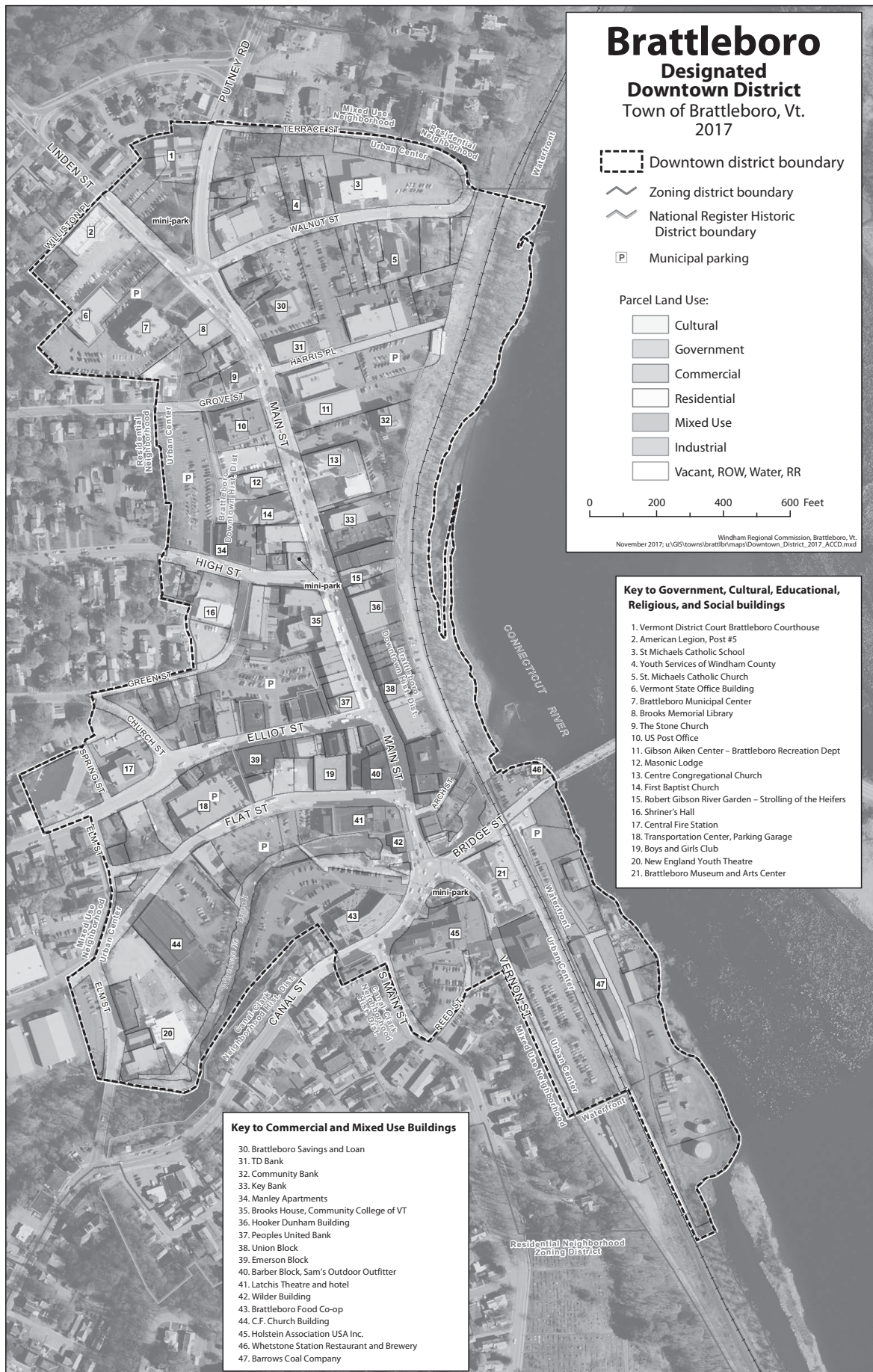
Ongoing Programs:

We keep Brattleboro beautiful with our volunteer design committee working very hard! This past year we planted and maintained 82 flower planters, 25 hanging planters & 9 window boxes. We have 12 hayracks at Kyle Gilbert Bridge, Whetstone Station & Retreat sign welcoming you to Brattleboro, 4 planters on the big black control boxes and 3 huge planters on the wall of the museum. The committee painted the bike parking racks around town. We displayed over 10,000 holiday lights that were power by renewable energy credits donated by Green Lantern Solar.

We disseminated \$2,341.88 to downtown merchants through our matching grant Facade Program. We awarded \$1,750.00 in matching grants to support downtown initiatives; Bratt Rock: Brattleboro Youth Rock Festival. We created, printed and distributed 3 rack cards for 5 Vermont Welcome Centers. They focus on food, family and general travel. We updated and redesigned our website, www.brattleboro.com to ensure it is recruiting and user friendly. We are growing and thriving and excited about our future!

"The foundation of a strong, wise, resilient community is people knowing and actively engaging with each other and their place-- simply because it feels good or meaningful to them. Everything else rests on that...." - unknown.

ARTICLE 15



ARTICLE 17

ARTICLE 17: To see if the Town will raise and appropriate the sum of \$147,300 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner: Aids Project of Southern Vermont - \$2,000; American Red Cross - NH and VT Region - \$2,000; Big Brothers Big Sisters - \$7,500; Boys & Girls Club - \$15,000; Brattleboro Area Adult Day (Gathering Place) - \$4,000; Brattleboro Area Hospice - \$1,500; Brattleboro Area Prevention Coalition - \$5,000; Brattleboro Centre for Children - \$5,000; Brattleboro Senior Meals - \$7,000; Family Garden - \$2,500; Green Mountain Crossroads - \$5,000; Green Mountain RSVP - \$700; Groundworks Collaborative - \$20,000; Health Care & Rehabilitation Services - \$3,500; Meeting Waters-YMCA - \$7,500; Senior Solutions - \$3,000; Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000; Turning Point - \$12,500; Vermont Center for Independent Living - \$1,600; Vermont Family Network - \$1,500; Windham County Humane Society - \$1,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$2,500; Women's Freedom Center - \$7,500; Windham Southeast Supervisory Union Summer Food Program - \$7,500; Youth Services - \$10,000.

REPORT FROM THE HUMAN SERVICES FUNDING REVIEW COMMITTEE

Thank you to the agencies that submitted requests for consideration. We appreciate the time and resources put into the applications. Your missions, accomplishments and plans for improving our community are inspiring. The agencies that we recommend for funding are vital to the well-being of many vulnerable residents and to our community as a whole.

We request the support of the Town Meeting Representatives at the recommended levels.

Process

The committee met in September to review and update the application for Town funding. The application information was emailed to previous recipients and was posted on the Town website and sent to other media outlets. Prospective applicants were invited to an informational meeting on October 18 2018. We considered 25 applications requesting a total of \$181,300. Several agencies who had long been funded through the Human services committee process missed the application deadline and so were not considered for funding this year. Committee members reviewed applicant agencies' financial documents and fiscal controls, as well as their descriptions of services provided to Brattleboro residents, anticipated programmatic changes, evaluation methods, and collaboration with other agencies.

Our goal as a Representative Town Meeting committee is to ensure the quality of life of the people in the town so they can be successful. The Town's human services allocations are important to each agency's ability to serve the needs of local residents. To determine how Town funding would assist each agency, we considered the size of the agency's fund balance relative to their operational expenses, fundraising capacity, the flexibility and predictability of other sources of funding, and the agency's positive impact on Brattleboro residents. We also examined the amount of municipal taxes exempted for some of the property-holding agencies.

Funding priorities and recommendation

The Committee prioritized agencies

whose main function is to provide food, shelter or other urgent and basic needs, as well as emergency and social services. We also prioritized vulnerable populations, including but not limited to elders, children, people without stable housing, people living with HIV/AIDS, people in recovery, and people living with lower incomes. Even though requests for funds were slightly lower than last year, it is evident that there is simply not enough support coming from public and private sources to fill the need in our community.

While we understand the growing need among our most vulnerable Town residents, we also acknowledge our citizens' tax burden. The Committee reduced requested allocations for those agencies where such a reduction seemed to make a negligible impact on their ability to deliver services. In so doing, we were able to increase funding for several other agencies in order to achieve a significant and positive effect on their delivery of critical services.

The \$147,300 we recommend in the following spreadsheet, a \$1,300 increase from last years allocation, but still \$34,000 less than what agencies requested.

It has been an honor to serve on this Committee. If you have any questions, please feel free to get in touch with us via Jan Anderson in the Town Manager's office at tmsecretary@brattleboro.org.

Sincerely,
Ann Fielder
Margaret Atkinson
Dave Miner
Julie Peterson

December 20, 2018

Human Services Review Committee FY20 Request for Funding

Applicants	FY 19 Requests	FY19 Recommendation	FY 20 Request	FY 20 Recommendation
AIDS Project of Southern Vermont	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
American Red Cross - NH and VT Region	\$ 5,000	\$ 1,000	\$ 5,000	\$ 2,000
Big Brothers Big Sisters	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500
Boys & Girls Club	\$ 20,000	\$ 15,000	\$ 18,500	\$ 15,000
Brattleboro Area Adult Day (Gathering Place)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Brattleboro Area Hospice	\$ 1,200	\$ 1,200	\$ 2,000	\$ 1,500
Brattleboro Area Prevention Coalition			\$ 7,000	\$ 5,000
Brattleboro Centre for Children	\$ 12,000	\$ 4,000	\$ 5,000	\$ 5,000
Brattleboro Senior Meals	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Family Garden	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Green Mountain Crossroads	\$ 5,000	\$ 3,000	\$ 7,500	\$ 5,000
Green mountain RSVP	\$ 700	\$ 700	\$ 700	\$ 700
Groundworks Collaborative (formerly BADC and Morningside)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Health Care & Rehabilitation Services	\$ 10,000	\$ 3,500	\$ 10,000	\$ 3,500
KidsPLAYce	\$ 4,000	\$ 4,000		
Meeting Waters-YMCA	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500
Senior Solutions	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
SEVCA	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
The Root Social Justice Center	\$ 5,000	\$ 5,000		
Turning Point	\$ 10,000	\$ 10,000	\$ 20,000	\$ 12,500
Vermont Center for Independent Living	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Vermont Family Network	\$ 2,500	\$ 1,500	\$ 2,500	\$ 1,500
Visiting Nurse and Hospice of VT and NH	\$ 12,200	\$ 10,000		
Windham County Humane Society			\$ 1,000	\$ 1,000
Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigation	\$ 2,500	\$ 1,500	\$ 2,500	\$ 2,500
Women's Freedom Center	\$ 10,000	\$ 5,000	\$ 15,000	\$ 7,500
Summer Food Program (WSESU)	\$ 6,000	\$ 6,000	\$ 7,500	\$ 7,500
Youth Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Recommended year to year	\$ 183,200	\$ 146,000	\$ 181,300	\$ 147,300

ARTICLE 18

ARTICLE 18: To see if the Town will raise and appropriate the sum of up to \$4,000 to be added to the FY20 budget to support KidsPLAYce for the residents of Brattleboro.

NOTE: KidsPLAYce submitted an FY20 funding request to the Human Services Review Committee, but the application packet was received after the submission deadline. The Human Services Review Committee did not consider the request due to the late filing. Last year, KidsPLAYce submitted a timely request in the amount of \$4,000 and the Committee's recommendation to Representative Town Meeting was in the amount of \$4,000. Representative Town Meeting approved the full request for FY19.

KidsPLAYce

KidsPLAYce is an innovative early childhood discovery center located at 20 Elliot St. in downtown Brattleboro. Established by the community in 1983, KidsPLAYce continues to be a vital asset to Brattleboro area residents, fulfilling its mission to promote healthy parent and child engagement and provide primary prevention by nurturing the healthy development of young children and families. Our beloved and inspiring indoor play-space for children ages 0-8, serves children and families, caregivers, child care providers, local agencies serving children and families and area visitors, by providing a safe, fun and engaging learning environment for young children in their varying stages of development. This all

inclusive community space allows for parents and groups to gather, socialize, celebrate, and nurture their children, while building a connection to the Brattleboro community and a sense of place. Thank you to all of the founders, alumni, volunteers and members who continue to support, love and sustain us.

KidsPLAYce, 20 Elliot St., PO Box 1093, Brattleboro, VT 05302

Michelle Mahin, E.D. Contact: (802) 254-5212, KidsPLAYceVT@gmail.com

ARTICLE 19

ARTICLE 19: To see if the Town will raise and appropriate the sum of up to \$12,200 to be added to the FY20 budget to support Visiting Nurse and Hospice for Vermont and New Hampshire for the residents of Brattleboro.

NOTE: Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) submitted an FY20 funding request to the Human Services Review Committee, but the application packet was received after the submission deadline. The Human Services Review Committee did not consider the request due to the late filing. Last year, VNH submitted a timely request in the amount of \$12,200 and the Committee's recommendation to Representative Town Meeting was in the amount of \$10,000. Representative Town Meeting approved the \$10,000 request for FY19.

VISITING NURSE AND HOSPICE FOR VT AND NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization com-

mitted to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2017 and June 30, 2018 VNH made 8,782 homecare visits to 323 Brattleboro residents. This included approximately \$252,909 in unreimbursed care to Brattleboro residents.

- **Home Health Care:** 3,687 home visits to 192 residents with short-term medical or physical needs.

- **Long-Term Care:** 2,367 home visits to 66 residents with chronic medical problems who need extended care in the home to

avoid admission to a nursing home.

- **Hospice Services:** 2,512 home visits to 44 residents who were in the final stages of their lives.

- **Skilled Pediatric Care:** 216 home visits to 21 residents for well baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

Brattleboro's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Home Health, Hospice and Maternal Child Health Services in Brattleboro, VT

Sincerely,
Hilary Davis, Director
Community Relations and Development
(1-888-300-8853)

ARTICLE 22

ARTICLE 22: To see if the Town will authorize the expenditure of \$25,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

SOUTHEASTERN VERMONT ECONOMIC DEVELOPMENT STRATEGIES (SeVEDS)

Since 2012, Southeastern Vermont Economic Development Strategies (SeVEDS) has sought funding from every town in the Windham Region to support long-term eco-

nomc development strategies that generate growth and prosperity. In 2018, thirteen towns funded SeVEDS, representing 75% of Windham County residents. Every community is asked to fund at \$3 per capita. That funding has added staff capacity, allowed us to increase regional programming and the collective impact on the region's economy.

To address shared regional challenges like declining population, and to achieve regional goals like improving wages and opportunities for residents, a shared effort above and beyond the capacity of any individual

community is required. The investment that municipalities make through SeVEDS demonstrates our region's commitment to creating a vibrant regional economy and healthy workforce. Municipal support for SeVEDS leverages state and federal funding, as well as funding from the Brattleboro Development Credit Corporation (BDCC), to support strategic planning and program implementation for projects designed to help the region reach the goals and objectives.

For 2018 Program and Project Highlights, please see "Other Narratives"

ARTICLE 23

ARTICLE 23: To see if the Town will join the Selectboard in expressing strong support for the Vermont League of Cities and Towns' proposal to the Vermont State Legislature to create a Limited Self-Governance Pilot Program for Vermont municipalities.

SELF-GOVERNANCE

For the past several years, Town of Brattleboro officials have been concerned about the special burden that is borne by Vermont's regional economic hub communities ("hub towns") and we have worked to address those concerns in various ways. In 2014, the Selectboard held special meetings in Montpelier with Governor Shumlin and other State officials to discuss this matter, including the possibility of a formal State-sponsored study group to consider allowing hub towns to exercise more local authority, but the State did not pursue that initiative. During 2015 and 2016, a Selectboard-appointed Regional Economic Hub Study Group here in Brattleboro did research and analyzed Brattleboro's experience as a hub town in the broader context of hub town data from throughout Vermont. In 2017, after Town Manager Elwell became a member of the Board of Directors for the Vermont League of Cities and Towns (VLCT), he began working on this issue with VLCT staff. Progress accelerated in 2018 as VLCT held

an initial meeting in June, a second meeting at the annual Town Fair (VLCT's annual conference of municipal officials and employees) in October, and a third meeting (also in October) at the fall conference of the Vermont Town and City Management Association (the professional association of town managers in Vermont). These meetings brought together municipal officials from all over the state to share their perspectives on the hub town issue and to develop an agenda for addressing hub town concerns in a more collective manner in 2019 and beyond.

In the midst of the ongoing hub town work and while preparing for their broader municipal advocacy work for the current Legislative Session, VLCT staff learned of a home rule pilot program initiated in 2007 in West Virginia. That state has as strong a Dillon's Rule structure and history as Vermont, but decided to try home rule for just a few municipalities on a limited basis with strict State oversight. (Under Dillon's Rule, municipalities can only take actions that are explicitly permitted by the State; under home rule, municipalities can take any action that is not explicitly prohibited by the State. In the United States, there currently are 9 Dillon's Rule states and 41 home rule states.) West Virginia's state officials have been pleased with the results of how municipalities there have exercised their pilot

program home rule authority. The State expanded the program in 2013 when the State Legislature issued this finding: "[T]he program ... afforded participating municipalities greater flexibility to operate in a more cost-effective, efficient, and timely manner." Their pilot program initially involved 4 municipalities and now includes 34 municipalities.

VLCT proposes that Vermont adopt a program that draws on what has been learned through West Virginia's success, but applies that knowledge to Vermont's particular needs in a manner consistent with Vermont's laws and institutional traditions. For instance, one element of the VLCT's proposal is that municipal officials could apply for their community to participate in the pilot program only if authorized by a vote at Town Meeting. The VLCT proposal also calls for a State-appointed oversight board that would be empowered to choose the participating municipalities and to judge their performance.

On January 8, the Selectboard adopted a motion expressing its strong support for VLCT's proposed pilot program. The Selectboard and Town staff urge Representative Town Meeting to join the Selectboard in expressing the Town of Brattleboro's strong support for this measure when action is taken on Article 23.

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 24, 2018 CORRECTED MINUTES

Pursuant to the Warning for the Annual Town and Town School District Meeting recorded in the Town Records Volume 21, page 64, the legal voters qualified to vote, met at the Brattleboro Area Middle School Multi-purpose room on March 24, 2018, at 8:30 A.M.

At 8:32 A.M., Moderator Lawrin Crispe called the meeting to order.

Checklist attendant and Assistant Town Clerk Jane Fletcher reported that more than 90 Town Meeting Members were present. Moderator Crispe announced that 78 members constitute a quorum. A total of 123 members were present at various times of the day.

The Moderator called upon Elizabeth McLoughlin to lead the meeting with an opening convocation.

Boy Scouts Troop 405 led the meeting in the Pledge of Allegiance.

The Moderator enumerated the many years of public service provided to the town by former meeting members, Charles Cummings, Steven Steidle, Hugh Bronson, Frances "Frankie" Gibson and Timothy J. O'Connor, Jr., who passed away in the last year and asked for a moment of silence in their honor.

Town Clerk Hilary Francis read the opening and closing paragraphs of the Warning for the record.

ANNOUNCEMENTS: The Moderator announced procedural rules of the meeting; that the meeting was being broadcast by BCTV Channel 10 on Comcast and Southern Vermont Cable, as well as streaming live at brattleborotv.org and Facebook with audio coverage by BCTV; and that interpretation for the deaf and hard of hearing was being provided by Cory Brunner, Elizabeth Fox, Janet Dickinson and Karen Todd.

PRELIMINARY MOTION #1) Selectboard member John Allen moved: That the following persons be authorized to sit in the reserved section with the Selectboard and School Directors: Town Manager Peter Elwell, Town Attorney Robert Fisher, School Superintendent Lyle Holiday and Business Administrator Frank Rucker.

The motion was seconded.

There being no further discussion on the motion, it was unanimously adopted and the individuals were invited to join the meeting.

Kurt Daims moved to suspend the rules and have public participation and other business at the beginning of the meeting. The motion was seconded. As this would require a two-thirds vote a division was called for but the moderator determined that a count was not needed to verify two-thirds. The motion was defeated.

PRELIMINARY MOTION #2) Selectboard Chair Kate O'Connor moved: That the electronic media be permitted to remain in the reserved section.

The motion was seconded and, with no discussion, unanimously carried.

ARTICLES: Prior to any action, the Moderator read each article and asked the pleasure of the meeting.

AUDITORS' REPORT: Under Article 1, Selectboard member Brandie Starr moved: That the auditor's reports be accepted as printed. (Town and Town School District)

The motion was seconded and, with no discussion, on a standing-voice vote the article was unanimously adopted.

EMPLOY CPA: Under Article 2, Selectboard member Dave Schoales moved: That the Town and Town School District authorize its Selectboard and School Directors to employ a certified public accountant or public accountants.

The motion was seconded and, with no discussion, on a standing-voice vote the article was unanimously adopted.

TOWN CLERK: Under Article 3, Selectboard member John Allen moved: That the appointment of Hilary Francis as Town and Town School District Clerk for a term of one year from March 26, 2018, be ratified, approved and confirmed.

The motion was seconded. There was no discussion and on a standing-voice vote, the appointment was unanimously approved.

TOWN TREASURER: Under Article 4, Selectboard Chair Kate O'Connor moved: That the appointment of John O'Connor as Town and Town School District Treasurer for a term of one year from March 26, 2018 be ratified, approved and confirmed.

The motion was seconded. There was no discussion and on a standing-voice vote, the appointment was unanimously approved.

TOWN ATTORNEY: Under Article 5, Selectboard member Brandie Starr moved: That the appointment of Fisher and Fisher Law Offices, P. C., as Town Attorney for a term of one year from March 26, 2018 be ratified, approved, and confirmed.

The motion was seconded. There was no discussion and on a standing-voice vote, the appointment was overwhelmingly approved.

CAPITAL GRANT REVIEW BOARD: Under Article 6, the Moderator sought volunteers from the floor for the Capital Grant Review Board.

Georges Herzog and Wayne Estey were nominated.

Dave Schoales moved: That Georges Herzog and Wayne Estey be appointed to serve on the Capital Grant Review Board for a term of one year from March 26, 2018.

The motion was seconded. With no additional discussion, both were unanimously appointed to the Capital Grant Review Board.

REPRESENTATIVE TOWN MEETING FINANCE COMMITTEE: Under Article 7 the Moderator sought volunteers from the floor for the Representative Town Meeting Finance Committee.

Franz Reichsman nominated the following members: Franz Reichsman, Avery Schwenk, Elizabeth McLoughlin, Abbe Sweeney, Nancy Anderson, Scott Smyth, and Wayne Estey.

Michael Hoffman nominated himself.

Ralph Meima commended Franz Reichsman for his extraordinary dedication over the past year.

John Allen moved: That the nominees be appointed to serve on the Representative Town Meeting Finance Committee for a term to expire at the next annual Representative Town Meeting.

The motion was seconded. With no discussion, all were unanimously appointed to the Representative Town Meeting Finance Committee.

LIBRARY TRUSTEES: Under Article 8, the Moderator announced that the Brooks Memorial Library Trustees had put forward the name of Adam Franklin-Lyons and after approval of the warning requested that Sirkka Kauffman and Leo Schiff be added as a second and third nomination.

Adam Franklin-Lyons, Sirkka Kauffman and Leo Schiff were nominated.

Kate O'Connor then moved: That the following people be appointed to serve on the Board of Trustees for the Brooks Memorial Library: Adam Franklin-Lyons, Sirkka Kauffman and Leo Schiff for three-year terms (2018-2021).

The motion was seconded and on a standing-voice vote the motion was unanimously adopted.

AUTHORIZATION TO BORROW: Under Article 9, Brandie Starr moved: That the Selectboard be authorized to borrow money on its notes in anticipation of taxes, grants and other revenue.

The motion was seconded. There was no discussion and on a standing-voice vote, the article was unanimously adopted.

SELECTBOARD SALARIES: Under Article 10, Dave Schoales moved: That the salaries of the Selectboard be set at \$3,000.00 each; that the salary of the Chairperson be set at \$5,000.00, and that the Selectboard be authorized to fix the salaries of all other town officers for fiscal year 2018-2019.

The motion was seconded.

Kurt Daims moved to amend the amounts to be \$20,000 each and \$25,000 for the Chairperson. The motion was seconded. He explained that the Selectboard has a big and rigorous job, and they are overworked. These positions should be made available to people of lesser means who might need childcare.

After a brief discussion, Spoon Agave moved to amend the Daims amendment to increase the Selectboard stipend by 2.7% to be consistent with other Town employees and staff. The motion was seconded.

After brief discussion, George Carvill moved to cease debate on the Agave amendment, requiring a two-thirds vote. The motion was seconded and by a division vote was passed with 61 in favor and 19 opposed. With no further discussion, Mr. Agave's motion to amend Mr. Daims' motion was overwhelmingly defeated.

Following a brief discussion on Mr. Daims' motion, including information on studies done regarding other towns' Selectboard salaries and surveys done locally, on a standing-voice vote, the amendment was overwhelmingly defeated.

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 24, 2018 CORRECTED MINUTES

With no further discussion, the main motion as presented by Mr. Schoales was overwhelmingly adopted on a standing-voice vote.

AERIAL LADDER TRUCK BOND/NOTE VOTE:

Under Article 11, there was a Bond Vote by Australian Ballot to determine: Shall the bonds or notes of the Town of Brattleboro in an amount not to exceed \$500,000 and bearing interest not to exceed 5% be issued for the purpose of purchasing for the Fire Department an aerial ladder truck?

Spoon Agave moved to suspend the rules, requiring a two-thirds vote, to discuss Articles 11 and 12 simultaneously. The motion was seconded and by a division vote was approved. All debate can be seen under article 12.

Moderator, Lawrin Crispe announced that polls would open at 10:00am and would remain open for a half hour after the close of the meeting. (Polls later closed at 7:39pm). Result of the vote was as follows:

Yes	113
No	10

AERIAL LADDER TRUCK: Under Article 12, Kate O'Connor moved: That the Town transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$450,000 to pay to that extent part of the cost of a replacement aerial ladder truck for the Fire Department.

The motion was seconded.

Kate O'Connor gave a brief history of the current fleet and explained why the Selectboard is recommending the purchase of the Aerial Ladder Truck in this manner.

Following lengthy discussion expressing a desire to purchase the truck and debating the best approach to finance this purchase, Thomas Hilsdon moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was approved with 73 in favor and 28 opposed.

With no further discussion, on a standing-voice vote the Article 12 motion was overwhelmingly adopted.

RECESS: At 10:41 A.M. the Moderator declared a short recess.

At 10:59 A.M. the Moderator reconvened the meeting.

SKATE PARK: Under Article 13, John Allen moved: That the Town transfer from the Unassigned General Fund Balance the sum of \$20,000 to the Skatepark Fund toward the construction of the Skatepark at the Living Memorial Park.

The motion was seconded.

After hearing from the Jeff Clark, Chair of the Skatepark Committee, and a brief discussion, Shela Linton moved to amend the motion to increase the amount to \$30,000. The motion was seconded. Following further discussion, Ms. Linton agreed to accept a change to the amendment, proposed by Rusty Sage, by increasing the amount to \$60,000 rather than \$30,000. The amendment was seconded.

Following lengthy discussion regarding the

benefits to the town's youth and how long this project has been going on, Tom Green moved to cease debate on Ms. Linton's amendment, requiring a two-thirds vote. The motion was seconded and by a division vote was approved with 88 in favor and 21 opposed.

On a standing-voice vote on the Linton amendment, the amendment was overwhelmingly approved.

Following further debate, George Roberge moved to cease debate on the main motion as amended, requiring a two-thirds vote. The motion was seconded and by a division vote was approved with 91 in favor and 19 opposed.

On a standing-voice vote, the main motion as amended was overwhelmingly approved.

RECESS: At 12:25 P.M. the Moderator declared a recess.

At 1:33 P.M., after confirming the presence of a quorum, the Moderator reconvened the meeting.

CAPITAL EQUIPMENT AND BUILDING REPAIRS:

Under Article 14, Brandie Starr moved: That the Town transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$300,000 for the purpose of purchasing an excavator at an estimated cost of \$150,000, funding the Gibson-Aiken Center Roofing and Insulation Project at an estimated cost of \$115,000, and purchasing a 1/2-ton pickup truck at an estimated cost of \$35,000.

The motion was seconded and there was brief discussion. On a standing-voice vote, the article was overwhelmingly adopted.

HARRIS PLACE EMBANKMENT REPAIRS: Under Article 15, Dave Schoales moved: That the Town ratify, confirm and approve the Selectboard's expenditure from the Capital Fund of \$118,339.17 for emergency repairs performed on the Harris Place embankment.

The motion was seconded and there was no discussion. On a standing-voice vote, the article was overwhelmingly adopted.

DOWNTOWN IMPROVEMENT DISTRICT:

Under Article 16, John Allen moved: That the Town raise and appropriate the sum of \$78,000 through special assessments on properties within the Downtown Improvement District (as approved by Town Meeting March 19, 2005, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and Regulate the Downtown Improvement District") to be used for capital and operating costs of projects of the Town's duly designated downtown organization as reflected in its work plan and budget.

The motion was seconded and there was no discussion. On a standing-voice vote, the article was unanimously adopted.

MOUNTAIN HOME PARK SPECIAL BENEFIT ASSESSMENT TAX DISTRICT:

Under Article 17, Kate O'Connor moved: That the Town raise and appropriate the sum of \$223,276.48 through special assessments on property within the "Mountain Home Park Special Benefit Assessment Tax District" (as

approved by Town Meeting, March 24, 2007, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and Regulate the Mountain Home Park Special Benefit Assessment Tax District") for the purpose of paying debt service on the capital improvements to the water and sewer lines serving the Mountain Home and Deepwood Mobile Home Parks.

The motion was seconded and there was no discussion. On a standing-voice vote, the article was unanimously adopted.

HUMAN SERVICE PROGRAMS: Under Article 18, Brandie Starr moved:

That the Town raise and appropriate the sum of \$146,000 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner:

- Aids Project of Southern Vermont - \$2,000
- American Red Cross – NH and VT Region - \$1,000
- Big Brothers Big Sisters - \$7,500
- Boys & Girls Club – \$15,000
- Brattleboro Area Adult Day (Gathering Place) - \$4,000
- Brattleboro Area Hospice - \$1,200
- Brattleboro Centre for Children - \$4,000
- Brattleboro Senior Meals - \$7,000
- Family Garden - \$2,500
- Green Mountain Crossroads - \$3,000
- Green Mountain RSVP - \$700
- Groundworks Collaborative - \$20,000
- Health Care & Rehabilitation Services - \$3,500
- KidsPLAYce - \$4,000
- Meeting Waters-YMCA - \$5,000
- Senior Solutions - \$3,000
- Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000
- Root Social Justice Center - \$5,000
- Turning Point - \$10,000
- Vermont Center for Independent Living - \$1,600
- Vermont Family Network - \$1,500
- Visiting Nurse & Hospice of VT & NH - \$10,000
- Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$1,500
- Women's Freedom Center - \$5,000
- Windham Southeast Supervisory Union Summer Food Program - \$6,000
- Youth Services - \$10,000

The motion was seconded and a brief discussion followed.

Alex Fischer moved to amend the motion by increasing the sum by \$7,000 to fulfill the full requests of the Women's Freedom Center, giving them an additional \$5,000, and the Green Mountain Crossroads, giving them an additional \$2,000.

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 24, 2018 CORRECTED MINUTES

The motion was seconded and following a lengthy discussion about the Human Services Committee application process, David Emery moved to cease debate on the Fischer amendment, requiring a two-thirds vote. The motion was seconded and by a division vote, debate ceased with 78 in favor and 24 opposed. On a standing voice-vote, the amendment was defeated.

Kurt Daims moved to amend the original motion to increase the Human Services budget by \$54,000 to \$200,000 to be distributed proportionally. The motion was seconded. After a brief discussion, Mr. Daims accepted Robin Morgan's change to the amendment, to increase the amount by \$37,200, making it \$183,200, in order to fully fund all requests made. The change was seconded.

After further discussion, including a recommendation to the Human Services Committee to re-assess their process for vetting applications, Mary White moved to cease debate on Mr. Daims' amendment, requiring a two-thirds vote. The motion was seconded and by a division vote, debate ceased with 74 in favor and 21 opposed.

On a standing-voice vote, the Daims amendment was overwhelmingly defeated.

With no further debate on the original motion, on a standing voice-vote, the article was overwhelmingly adopted.

GREEN UP VERMONT: Under Article 19, Dave Schoales moved: That the Town raise and appropriate the sum of \$300 for the purpose of a contribution to Green Up Vermont.

The motion was seconded and there was a brief discussion. On a standing-voice vote, the article was unanimously adopted.

SOUTHERN VERMONT WATERSHED ALLIANCE: Under Article 20, John Allen moved: That the Town raise and appropriate the sum of \$1,000 for the purpose of a contribution to Southern Vermont Watershed Alliance.

The motion was seconded and there was no discussion. On a standing-voice vote, the article was unanimously adopted.

BRATTLEBORO SUSTAINABLE ENERGY COALITION: Under Article 21, Brandie Starr moved: That the Town raise and appropriate a sum not to exceed \$10,000 to assist in funding Brattleboro Sustainable Energy Coalition.

The motion was seconded. Following a moderate discussion about the structure of the Energy Committee and the Coordinator, and the use of the money, Peter Falion moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was approved with 83 voting in favor and 16 opposed.

On a standing-voice vote, the article was overwhelmingly adopted.

RECESS: At 3:32 P.M. the Moderator declared a short recess.

At 3:52 P.M. the Moderator reconvened the meeting.

TOWN APPROPRIATION: Under Article 22, Kate O'Connor moved: That the Selectboard be

authorized to raise, appropriate and expend the sum not to exceed \$16,553,615.00 (Sixteen Million, Five Hundred Fifty-Three Thousand, Six Hundred Fifteen Dollars) in order to defray to that extent all general fund expenses for the period of July 1, 2018 through June 30, 2019, including all highway and Windham County taxes, and that the Selectboard be authorized to expend, in addition, any sum authorized for special purpose under any article contained in the warning for this meeting or any special Representative Town Meeting. This motion includes the following funding sources: \$810,000.00 (Eight Hundred Ten Thousand Dollars) to be appropriated from the Unassigned General Fund Balance, \$14,696,643.00 (Fourteen Million, Six Hundred Ninety-Six Thousand, Six Hundred Forty-Three Dollars) to be collected in property taxes, and the balance to be comprised of all other sources of revenue collected by the Town. This motion also provides that the Town and School District taxes assessed on the Grand List as of April 1, 2018, shall be due and payable in four (4) equal installments payable to the Town Treasurer until overdue, then to the Collector of Taxes; that such payment of the installments shall be received by the Town Treasurer's Office on or before 5:00pm on August 15, 2018, November 15, 2018, February 15, 2019, and May 15, 2019; and that interest at a rate of one percent (1%) per month be charged from the due date of payment on any overdue payment of the town tax, installment, or portion thereof; and that a penalty of eight percent (8%) be charged on any overdue payment that remains due and owing on May 16, 2019.

The motion was seconded and Ms. O'Connor addressed the body. She explained that the \$810,000 to be appropriated from the Unassigned General Fund Balance includes the \$60,000 for the Skatepark that was voted on earlier in the day under Article 13. The tax increase is 3.6 cents.

Franz Reichsman moved to amend the motion to increase the amount that the Selectboard is authorized to raise, appropriate and expend to a sum not to exceed \$16,593,615.00 (Sixteen Million, Five Hundred Ninety-Three Thousand, Six Hundred Fifteen Dollars), increase the amount to be collected in property taxes to \$14,736,643.00 (Fourteen Million, Seven Hundred Thirty-Six Thousand, Six Hundred Forty-Three Dollars), and decrease the amount appropriated from the Unassigned General Fund Balance to \$770,000 (Seven Hundred Seventy Thousand Dollars), to allow the Skatepark to be paid for with property tax dollars and not the Unassigned General Fund Balance.

The motion was seconded and there was a brief discussion. On a standing-voice vote, the Reichsman amendment unanimously passed.

Spoon Agave moved to amend the motion to raise the general budget by \$500,000 to \$17,093,615, and raise property taxes to \$15,236,643, to enable the Selectboard to pay for the Aerial Ladder Truck in cash and

not have to take out a loan and pay interest.

The motion was seconded. Following a lengthy discussion about the merits of borrowing and keeping a level tax rate versus raising tax rates now and avoiding paying interest later, Leo Schiff moved to cease debate on the Agave amendment, requiring a two-thirds vote. The motion was seconded and by a division vote was approved with 74 voting in favor and 22 opposed.

On a standing-voice vote, the amendment was overwhelmingly defeated.

Following a brief discussion about the original motion as amended by Franz Reichsman, on a standing-voice vote, the article was unanimously adopted.

SIDEWALK PLOW: Under Article 23, Dave Schoales moved: That the Town authorize the following capital purchase: The purchase of a sidewalk plow in an amount not to exceed \$140,000 and to finance the same through FY19 Property Taxes.

The motion was seconded. After moderate discussion regarding the need for the second sidewalk plow, Tom Franks moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was approved.

On a standing-voice vote, the article was overwhelmingly adopted.

SeVEDS: Under Article 24, Kate O'Connor moved: That the Town authorize the Selectboard to expend \$24,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

The motion was seconded. Adam Grinold, Executive Director of BDCC addressed the body. There was a moderate discussion regarding how SeVEDS spends their money, including sending out a mailing, and how supportive or not they are of start-up businesses in our community. Stan Borofsky moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was defeated with 59 voting in favor and 31 opposed.

Following further debate, Conor Floyd moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote, debate ceased with 76 in favor and 14 opposed.

On a standing-voice vote, the article was overwhelmingly adopted.

BRADLEY HOUSE EXEMPTION: Under Article 25, John Allen moved: That the Town approve exemption of the education tax portion of real estate taxes for Bradley House for a period of one year.

The motion was seconded and there was a brief discussion. On a standing-voice vote, the article was unanimously adopted.

Following Town business and prior to Town School District business, the following took place:

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 24, 2018 CORRECTED MINUTES

JOHN ALLEN RESOLUTION – Kate O'Connor offered the following resolution:

WHEREAS, John Allen has served on the Brattleboro Selectboard from 2008 to 2010 and from 2013 through today; and

WHEREAS, Mr. Allen has separately served as a Town Meeting Member in 2012 and 2013; and

WHEREAS, Mr. Allen has served as Vice-Chair and Clerk of the Selectboard during his tenure; and

WHEREAS, Mr. Allen served as the Selectboard representative on the Police-Fire Facilities Building Committee since April 2, 2013, and has contributed his contractor's knowledge and building skills in many valuable ways to complete those projects; and

WHEREAS, Mr. Allen has been Brattleboro's representative to the Windham Solid Waste Management District Board of Supervisors as the primary representative since December 6, 2016, and as the alternate representative prior to that; and

WHEREAS, Mr. Allen has been a tireless, passionate, and enthusiastic supporter for building a Skatepark in Brattleboro; and

WHEREAS, Mr. Allen served on the Selectboard through many challenges, including several changes in senior management, such as the search for and hiring of a new Town Manager (2013-2014), a new Police Chief (2014), and a new Town Clerk (2016); renovating and improving the wastewater treatment plant; traveling to Montpelier to meet with Governor Shumlin to encourage economic equity for Brattleboro as a "hub town"; and the implementation of Pay-As-You-Throw, every other week trash collection, and single stream recycling to reduce costs and environmental impact in the Town's solid waste management program; and

WHEREAS, Mr. Allen has served the people of Brattleboro with a sense of humor and an eye for keeping Town taxes affordable while maintaining acceptable levels of service.

NOW, THEREFORE, BE IT RESOLVED, that this Representative Town Meeting, on its own behalf and on behalf of the entire Town, thanks John Allen for his many years of dedicated service to the Town of Brattleboro

TRIBUTE TO TIMOTHY O'CONNOR: The Moderator recognized Tim Ellis to lead the body in a special tribute to Timothy O'Connor, by singing *Danny Boy*.

Moving back to Town School District Business:

SCHOOLBOARD SALARIES: Under Article 26, Kim Price moved: That the legal voters of the Town of Brattleboro School District authorize its Board of School Directors to pay the following amounts for the ensuing fiscal year: to its school directors the sum of \$3,000 each, except that the chairperson shall be paid the sum of \$5,000.

The motion was seconded. There was no discussion, and on a standing-voice vote unanimously adopted.

BORROWING IN ANTICIPATION OF TAXES: Under Article 27, Dave Schoales moved: That the legal voters in the Town of Brattleboro School District authorize its Board of School Directors to borrow money pending the receipt of taxes, and not in excess of anticipated revenue for the school year, by the issuance of its notes or orders payable not later than one year from the date thereof.

The motion was seconded and there was no discussion. On a standing-voice vote the article was unanimously adopted

FEDERAL AND STATE GRANTS: Under Article 28, Spoon Agave moved: That the legal voters of the Town of Brattleboro School District be authorized to accept and expend categorical grants and aid received from the State of Vermont and the United States Government.

The motion was seconded. There was no discussion and, on a standing-voice vote, the article was unanimously adopted.

TOWN SCHOOL DISTRICT APPROPRIATION:

Under Article 29, Robin Morgan moved: That the voters of the school district approve the school board to expend \$14,659,600.00, which is the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$16,356.00 per equalized pupil. This projected spending per equalized pupil is 3.1% lower than spending for the current year.

The motion was seconded. Ms. Stahl-Tyler addressed the body. Following a brief discussion, on a standing-voice vote, the article was unanimously adopted.

OTHER BUSINESS: Under Article 30, to transact any other business that may lawfully come before the meeting. The Moderator reminder the body that all items under Other Business are non-binding. The following items were brought before the assembly:

Renewable Energy Resolution: Kurt Daims offered the following resolution:

WHEREAS we have a moral duty to reduce the various pollutants that cause untold harm to people all over the world, and

WHEREAS our town, our country and the world are threatened by climate disruption and the use of fossil fuels, and

WHEREAS our town Plan recommends the use of renewable energy, and

WHEREAS Green Mountain Power Corporation operates a program called Cow Power for developing investments in renewable electrical energy sources that can help us divest from fossil fuels at an additional cost of approximately twelve dollars per person per year for electricity used in town buildings,

THEREFORE we the town meeting members advise the Selectboard and Town Manager to purchase all the town buildings' electricity from renewable sources such as

Cow Power. We further recommend that people of Brattleboro also should choose such electricity.

The resolution was seconded and there was brief discussion. On a standing-voice vote the resolution was overwhelmingly passed.

At this point in the meeting it was determined there was no longer a quorum.

Childcare: Robin Morgan proposed that the Selectboard provide funding for childcare at next year's Representative Town Meeting and both Pre-RTM informational sessions. The proposal was seconded and following brief discussion, the proposal was unanimously adopted.

Compassionate Communities Report: Emilie Kornheiser provided a brief report on the work of the Compassionate Communities Committee.

Human Services Committee: Emilie Kornheiser took a strawpoll of the remaining members to see if the Human Services Committee should work with 1% of the overall budget going forward.

RTM Seating Arrangement: Marshall Wheelock proposed going back to the previous set-up.

Open Meeting Law: Jennifer Jacobs addressed the body and requested that the topic of the Open Meeting Law, as it pertains to social media groups and email, be addressed at a future warned meeting of the body.

Recycling and Compost Bins: Dora Bouboulis requested that recycling and compost bins be present at future meetings, and that food provided be offered in recyclable or compostable packaging.

West River Trail: Terry Carter announced that tires are emerging on the wetlands and something needs to be done.

Pre-RTM Informational Meetings: Bob Tortolani advised all Town Meeting Members and the public to attend the School's Informational Meeting going forward.

There being no other business, George Carvill moved to adjourn. The motion was seconded and with no discussion, the motion passed unanimously with a standing-voice vote. The meeting adjourned at 7:09 P.M.

Attest:

Hilary Francis
Town Clerk

Kate O'Connor
Selectboard Chair

Lawrin Crispe
Moderator

SELECTBOARD

The Selectboard met 36 times in 2018. Over the course of the year, the Selectboard addressed the recurring business of overseeing Town finances, authorizing projects and purchases approved in the annual budget, issuing liquor licenses, appointing citizens to serve on Town boards and committees, and interacting with those boards and committees about matters of importance in their areas of oversight. The Selectboard also addressed a wide variety of other matters throughout 2018 including the following:

- Authorized the Town Treasurer to open a money market account at Brattleboro Savings & Loan and transfer \$5 million from the Town's main account. The Town's increased interest annually is expected to exceed \$50,000.

- Received the final regular project update on the Police-Fire Facilities Project and disbanded the Police-Fire Facilities Building Committee with the completion of the project.
- Approved a collective bargaining agreement between the Town and the Brattleboro Professional Firefighters Association, Local 4439 for the period July 1, 2016-June 30, 2019.
- Approved a 2% pay increase for non-union employees.
- Approved the submittal of an application to the Downtown Board of the Vermont Department of Housing and Community Development for the renewal of the Brattleboro's Designated Downtown Improvement District.

- Adopted the 2018 Town Plan.
- Authorized the purchase of new smart parking meters and kiosks that will allow payment by coins, credit card and app. Updated parking rates.
- Repealed the "Begging Ordinance" - Chapter 13, Article 1, Section 13-3.
- Sent a letter to the Federal Communications Commission in support of BCTV.
- Met with Governor Phil Scott and members of his administration during their visit to Brattleboro for the "Capitol for a Day" state program.

SELECTBOARD'S PROGRESS REPORT ON TOWN PLAN IMPLEMENTATION

The most recent Brattleboro Town Plan was adopted by the Selectboard on May 15, 2018. This summary of highlights demonstrates significant progress towards undertaking actions in the 2018 Town Plan.

- **Continue to participate in the National Flood Insurance program and, when feasible, take advantage of preferential rates that will lower costs to policy owners.** Brattleboro was recertified in the National Flood Insurance Program Community Rating System and improved improve to a Class 8 rating, allowing flood insurance policy holders to receive a 10% discount on their premium.

- **Support land conservation efforts that restore floodplain access along the Whetstone Brook.** The Town continued to provide brownfield assessment and permitting assistance to the Vermont River Conservancy for their floodplain restoration project at 250 Birge Street.

- **Create a downtown master plan to articulate the many improvements that need to be envisioned, designed, prioritized, and implemented to maintain and grow Downtown.** The Town applied for and received a Municipal Planning Grant from the State of Vermont for a downtown design plan. Work on this project will take place in 2019.

- **Support organizations working in economic and community development; and**

- **Encourage location of new projects in existing industrial parks and areas already developed for industrial uses.** The Town supported the work of the Brattleboro Development Credit Corporation (BDCC) by sponsoring an implementation grant through the Vermont Community Development Program and committing to utility upgrades to facilitate Culture Made Vermont, a new business that is looking to redevelop a building in the Exit 1 industrial park. The Town also worked working with state agencies to pool resources for environmental assessment to help BDCC facilitate new ownership of the Neenah paper mill.

- **Support efforts to provide neighborhoods with social amenities, interaction, and a sense of community.** The Town continued to support the Green Street Promise Community (GSPC), a place-based initiative serving people and families in the Green Street School neighborhood. The Recreation and Parks Department worked with the group to enhance the Thomas B. Lynch Park (Elliot St.) and Crowell Lot with new playground equipment.

- **Maintain and develop library programs and services that contribute to the education of children, including stimulat-**

ing early childhood learning. Brooks Memorial Library worked closely with the GSPC to bring a variety of resources and programs to the community. With GSPC and Green Street School, they hosted author/illustrator Suzanne Bloom who worked with kindergarten-3rd Grade classes on language and art skills and presented family programs. All students and families that attended a session received a free copy of her book. The Library also received several banners with art by children's book illustrators to promote reading. The Children's Room partnered with GSPC and Retreat Farm to offer two guided storywalks for families. A storywalk consists of pages from a picture book that are mounted and displayed for short intervals along a path or walk way. Families who attended received a free copy of the featured book. The Library also received 20 pairs of snowshoes of varying sizes and 40 poles which can be used for snowshoeing or hiking. They also received funding for ten backpacks each containing a bird guide, nature log, tracking guide, pair of binoculars, microscope and whistle. The snowshoes and backpacks will be available for patrons to check out in early 2019.

- **Conduct research and analysis of the benefits and impacts of implementing a building code enforcement program.** Based on research by the Fire Department, the Town is proposing a Rental Housing Inspection program that would result in all rental units being inspected every four years. This proposal is part of the FY20 budget that will be voted on at Representative Town Meeting.

- **Continue to support efforts to develop new homeownership and rental opportunities that are affordable to very low, low, and moderate-income households.** The Town continues to work with Brattleboro Housing partnerships on finding suitable land for relocating households at Melrose Terrace and restoring the floodplain function to the Melrose neighborhood. Work commenced on a Master Plan for Tri-Park Housing Cooperative to investigate viable solutions for relocating mobile home units out of the floodway and floodplain. The Town continues to support Windham Windsor Housing Trust in obtain funds to undertake deep energy efficiency retrofits for their Brattleboro housing units.

- **Improve bicycle storage in the downtown.** The Town worked with Downtown Brattleboro Alliance and other community partners to convert a parking space on the corner of Main St. and High St. into a seasonal bike parklet.

- **Continue to actively work with the State of Vermont,**

Windham Regional Commission, and transportation providers to maintain and, where possible, increase the number and frequency of transportation modes to and in Brattleboro. The Town participated in Connecticut River Transit planning process to review Brattleboro bus routes. In 2018, CRT unveiled a new schedule that increased hours of service, frequency of service, and added a new service loop.

- **Use parking technologies that offer customer and policy-makers the maximum flexibility.** The Town purchased new "smart" parking meters and kiosks that will accept credit/debit cards, cash and cell phone payments. The new equipment will be installed in 2019.

- **Educate residents, visitors and town personnel regarding the identification, threat, and control of invasive species.** The Conservation Commission produced 3 short video clips educating the public on the threat, identification, and manual removal of Japanese knotweed. The Commission also started a pilot project and invited volunteers to help manually control Japanese knotweed throughout the growing season at the West River Park.

- **When possible, involve Town personnel to remove, control, or manage invasive species on Town properties and road rights-of-way.** The Town worked with a consultant to manage Japanese knotweed at the Creamery Bridge and bittersweet and glossy buckthorn on town watershed lands.

- **Promote, sponsor, and organize events that connect residents to the natural environment.** The Planning Department collaborated with the Vermont Performance Lab, Windham Regional Commission, Vermont River Conservancy, and Hilltop Montessori School on a community event that allowed residents to learn about the floodplain restoration project at 250 Birge Street and hear presentations from students about the site and watershed that they prepared working under the guidance of an Abenaki artist and educator.

- **Utilize EPA and State of Vermont assessment and clean up grants to help reduce hazards to human health and the environment.** The Brattleboro Brownfields Program continued to fund assessments of properties in Brattleboro. The Planning Department facilitated the Whetstone Brewery in getting funding assistance through the State of Vermont for a Phase I environmental assessment that was not eligible for the town program.

TOWN MANAGER'S REPORT

2018 was another very busy and productive year for Town staff, both in our work supporting the Selectboard and in the day-to-day management and operations of Town government services. Here are a few highlights:

Improvement of Town Government Operations and Financial Management

Town staff prepared a 25-year equipment replacement schedule and reviewed it with the Selectboard during the capital budgeting portion of the FY20 budget process. The schedule is not a binding commitment to replace any particular vehicle or large equipment in any particular year. Just as with the 5-year capital improvement plans that have been presented historically, it will be updated annually to reflect changes in circumstances and priorities. Nevertheless, the schedule represents an important step forward because it is not merely aspirational but actually reflects the expected schedule for replacing all large equipment items and, in accomplishing that over-arching goal, it provides (1) transparency regarding the useful life expectancy for all major pieces of equipment, (2) guidance for making informed decisions year-by-year within a long-term perspective, (3) long-term cost savings by reducing maintenance cost escalation and emergency unplanned purchases that burden the Town when equipment is allowed to become obsolete or to simply wear out, and (4) relative stability in the capital equipment budget from year-to-year, allowing for better management of Town expenses and property taxes. The schedule is too large to include in this Town Report, but you can view it online at www.bratteboro.org by clicking on the "FY20 Proposed Budget" link in the "News" section on the right side of the home page. A printed version is available at the Town Manager's Office and will be in the Representative Town Meeting (RTM) packets that will be distributed to RTM members at the Informational Meeting on March 13 and at the RTM on March 23.

The amount of real-time revenues committed to capital projects and purchases increased again this year, reaching our initial goal of \$1 million in the proposed FY20 budget (up from \$357,000 in FY16). This is helping us achieve two important objectives for the long-term health of our community: catching up on deferred capital needs and reducing reliance on borrowing so that more funds are invested in infrastructure and equipment while less money is spent to pay off debt.

Staff implemented a Townwide automated payroll system. It was a major undertaking that required months of preparation by the Finance Department and weeks of transition involving all town employees. By replacing an almost entirely manual contracted system with an almost entirely computer-based in-house system, we have increased accuracy and efficiency while reducing payroll processing costs by approximately \$15,000 per year.

We updated and continued to implement the Comprehensive Review of Town Operations (CRTO). We now have completed

26 of the 58 CRTO action items and have begun working on 16 others. This list of ways to improve both our service to the community and our internal operations has helped us stay focused on overall long-term priorities even as we address a variety of emergent issues each year. For instance, of the matters specifically mentioned in this report, the following also are action items in the CRTO: the regional economic hub coalition, the 25-year equipment replacement schedule, the Human Resources Director position, and the payroll process improvements.

We also completed the second annual update of the Long Term Financial Plan (LTFP) to provide broader context for the decisions made by staff and the Selectboard during the FY20 budget process.

Investment in Infrastructure and Capital Equipment

Projects this past year included major improvements at Brooks Memorial Library, replacement of the roof and the final phase of window replacements at the Gibson-Aiken Center, and several paving and utility projects at locations all around town. But, perhaps the most visible improvement for the public's daily use was the upgrade of all meters and pay station kiosks in the Town's parking system. That project was funded and initiated during 2018 and physically implemented during January of 2019. The new equipment allows people to pay for parking with credit cards or a digital app, as well as "the old fashioned way" with coins. It also allows for more real-time monitoring of the system by Parking Division staff, enabling us to make quicker repairs of malfunctioning equipment and respond to other system needs more promptly and accurately than in the past.

One capital project that did not move forward this year was renovation of the Municipal Center. Despite almost two years of mostly positive communications with the State of Vermont, plans for the Town and State to share the building (and the cost of renovation) were called off by State officials. The Town has moved on to substantive discussions with other parties about potential partnership in the renovation and future use of the building and we look forward to sharing more details about that later in 2019.

Near the end of the 2018 RTM, the purchase of a second sidewalk plow was approved. That plow is now in service. The operation of two sidewalk plows (ensuring that at least one is always in service even when the other needs maintenance) has led to a noticeable improvement in this service. All plowed sidewalks are now being cleared within just a day or two after each storm, so walking in Brattleboro is safer this winter than it has been in recent winters when it sometimes took up to two weeks to accomplish this task. We appreciate the community's support for ensuring that this essential service can be provided more quickly and completely so that our pedestrian friendly streets can earn that reputation throughout all seasons of the year.

Management Team Changes

In July, Rod Francis left after a decade as the Town's Planning Services Director. He was replaced by Sue Fillion, whose 18 years of prior professional experience included the past 9 as Brattleboro's Town Planner, making for a very smooth transition in the Planning Services Department. Sue also has contributed substantively and valuably during her first 7 months on the Town's senior management team. I had hoped that by now we would have added another member to the senior management team: the Human Resources Director that was funded in the FY19 Budget approved at the 2018 RTM. Unfortunately, the first search to fill that position ended unsuccessfully last October. By the time of the 2019 RTM, we will be well along in the second effort at this recruitment.

Partnership with the Community

The Town's active commitment to racial equity and to social equity continued in 2018, moving forward both in the breadth of our involvement and in the substance of that involvement with our community partners. Police Chief Michael Fitzgerald, Library Director Starr Latronica, and I all actively participate in the work of the Community Equity Collaborative (CEC). Chief Fitzgerald and I (along with Dave Schoales who participates both as a Selectboard member and a Town School Board member) also are actively involved in the CEC's Diverse Workforce Development Committee. These groups are working to promote opportunity and equity for people of color in Brattleboro and, in the case of the CEC, to encourage statewide leaders to work for the same progress throughout Vermont. I worked together with the WSESU's Diversity and Equity Committee in planning the annual Diversity Day celebration, including bringing the evening activities back to downtown for a block party on Elliot Street. In addition to the engagement of Town employees in both the Diversity Day activities and the annual Vermont Vision for a Multi-Cultural Future conference, the Town contributed financial sponsorship to both of those events. Brooks Memorial Library hosted programs throughout the year promoting racial and social equity. Highlights included David Mills' two visits in which he dramatically portrayed Langston Hughes and Dr. Martin Luther King, Jr., followed by his scholarly observations and discussions with the community attendees; a poetry workshop and other events with National Student Poet Juliet Lubwama; Selectboard member Shanta Lee Gander's performance of Lucy Terry Prince's poem "The Bars Fight" along with other works and a discussion of witnessing through poetry; and Yale University history professor David Blight's presentation entitled "Writing the Life of Frederick Douglass," which drew over 200 attendees who filled the entire main room of the library as well as ringing the mezzanine above. Most recently, I was grateful for the opportunity to participate in a public Menorah lighting on the West Brattleboro Village Green for the first night of Hanukkah and to

TOWN MANAGER

introduce former State Representative Kiah Morris during our community's interfaith Martin Luther King Day service at Centre Church. Town staff also continued to actively partner with the Brattleboro Development Credit Corporation and private employers on economic development initiatives, with the Downtown Brattleboro Alliance to address issues and opportunities in downtown Brattleboro, with Groundworks and a variety of other social service agencies to address the needs of our most vulnerable residents, with the West Brattleboro Association and various neighborhood groups on matters of importance to their particular areas of town, and with many other groups and individuals throughout the year to work collaboratively for the betterment of our entire community.

Partnership Outside the Community

The Town's initiative to create a statewide coalition of regional economic hub communities accelerated in 2018. Supported in this effort by the staff at the Vermont League of Cities and Towns (VLCT), I organized and participated in 3 meetings of municipal officials from all around Vermont

to learn from each other and support each other in addressing the special burdens and opportunities experienced by communities that serve as the economic and social centers of their region. While our regional economic hub work will continue in 2019, late in 2018 it also spawned an exciting new VLCT initiative: a proposal to the Vermont State Legislature to create a pilot program allowing selected municipalities to exercise a greater degree of self-governance. More details about both the regional economic hub coalition and the self-governance pilot program can be found elsewhere in this Town Report in the narrative for Article 23 in the 2019 RTM warning.

Town officials are working with state officials and other local officials from both Vermont and New Hampshire in the final phase of planning for replacement of the bridges to Hinsdale. This is a very significant project, not only for improving traffic flow and safety but also for the opportunities it is creating for additional economic activity and quality of life improvements on both sides of the river. Construction is planned to begin in 2020.

I always appreciate hearing from anyone who has questions, concerns, or suggestions about Brattleboro and about how we in Town government serve the community. If you ever want to contact me about any Town matter, please email me at pelwell@brattleboro.org or call me at 802-251-8151.

Peter B. Elwell
Town Manager

ASSESSMENT OFFICE

The core responsibility of the Assessment Office is to appraise all real estate and personal property subject to taxation at its fair market value, and to prepare the Grand List. These activities of the Assessment Office are governed by Title 32 of the Vermont Statutes Annotated. Act 60 and Act 68 provide the framework for the State's administration of the Education Funding. They also set the standards which each town must meet in property appraisal.

The Grand List is the total of all taxable real estate and business personal property located in the Town of Brattleboro. The gross value of all real property and business personal property for 2018-2019, before reductions for various tax exemptions was \$1,402,497,760. A large number of properties in Brattleboro are entirely exempt from taxation in accordance with state statutes. 210 properties fell in this category in 2018, reducing the Grand List by \$187,703,170. Several of these properties make annual contributions to the cost of running the Town through negotiated fee payments or voluntary agreements. The taxable municipal Grand List was further reduced by exemptions voted by Town Meeting, veterans' exemptions, tax stabilization agreements and the exemptions granted holders of Business Licenses. The resulting net taxable Grand List value in 2018-2019 was \$1,161,038,732 down 0.07% from the 2017 Grand List's total of taxable property of \$1,161,886,737.

The composition of the taxable municipal 2018 Grand List, before the deductions totaling \$53,755,858 for non-statutory exemptions, stabilization agreements, veterans' exemptions, and the current use program was as follows:

Residential	\$624,290,550	51.40%
Mobile Homes	15,804,830	1.30

Vacation Homes	1,345,320	0.11
Commercial	271,323,300	22.33
Commercial Apts	36,720,180	3.02
Industrial	94,695,400	7.80
Utilities	34,593,280	2.85
Farm	7,017,180	0.58
Other (Condos)	36,934,980	3.04
Woodland	2,730,600	0.22
Miscellaneous (Land)	13,065,930	1.08
Personal Property	76,273,040	6.28

The programs and functions administered by the Assessment Office either directly or in cooperation with the state Department of Taxes or other departments within the town's government are:

- Building and Land Appraisals
- Maintaining the Grand List
- Business Personal Property Inventories
- Business License Program
- All Phases of Tax Appeals
- Town Mapping, Maintenance and Subdivisions
- Complete Data Base of Buildings and Land
- Updating of Property Transfers and Deed Information
- Homestead Certification Program
- Current Use Program
- Veteran Exemptions
- Sales Reports

The Assessment Office was staffed by 3 employees; the Town Assessor, the Office Administrator, both full-time at 37.5 hours per week and the Assistant Assessor part-time at 30 hours per week.

Information Available in the Assessment Office:

1. Property Record Cards
2. Tax Maps

3. Ownership information
4. Sales Transfer information (deed book and page, sale date and price paid)
5. Property assessment information as of the most recent April 1st Grand List

Information Available Online at www.brattleboro.org from the Department of Assessment page:

1. Grand List information
2. Tax Maps
3. Summary Property Cards

Reappraisal Activity:

The Assessment Office completed its most recent town-wide reappraisal in 2010. Based on the results of the 2018 sales study conducted by the State, the accuracy of the property valuations remains reasonably good. The most recent sales report, which was effective on 1/1/2019, sets our Common Level of Appraisal at 103.72% of market value. Our Coefficient of Dispersion was set at 13.7%, where a ratio under 10% is considered excellent. Our current COD is still considered acceptable, particularly in conjunction with a CLA of essentially 100%. A need for a town-wide reappraisal is therefore not imminent. In the interim, routine inspections are performed on properties whose owners have been issued zoning permits, or where substantial change to a property has been observed.

We wish to thank the Brattleboro Taxpayers for their continued cooperation as we perform the challenging task of ensuring fairness and equity in property assessment.

FINANCE DEPARTMENT

The Finance Department is responsible for the financial management of the Town's revenues and expenditures. The Treasurer's office prepares and collects the utility and property tax bills and maintains all of the Town's bank, investment and loan accounts. The Finance Office prepares payroll, pays all the bills and prepares monthly financial reports for review by the Selectboard. In addition to the General Fund which accounts for the general governmental services provided by the Town of Brattleboro, the Finance Department accounts for the two proprietary funds, the Utilities Fund and the Parking Fund as well as six development funds, twelve special revenue funds, four capital funds and three fiduciary funds. Each fund has its own balance sheet, revenues and expenses which are reported separately from the General Fund.

A copy of the Independent Auditors Report and the Comprehensive Annual Financial Report for the Fiscal Year Ending June 30, 2018 is included in the Town Report. This report provides important financial information for all of the funds, including balance sheets, statements of revenues, expenditures and changes in fund balances for all the various funds managed by the Town. In addition there is a management discussion and analysis at the beginning of the report and notes to the financial statements at the end of the report which provide additional information regarding the finances of the Town of Brattleboro.

A reconciliation of property taxes billed, adjusted and collected, and a comparative statement of tax rates and Grand List information is provided below:

RECONCILIATION OF TAXES Taxes, Interest & Penalty – Billed & Collected As of 12/31/18				
<u>Tax Year</u>	<u>Taxes Billed</u>	<u>Interest & Penalty</u>	<u>Collections</u>	<u>Balance 12/31/18</u>
2015	30,891,965	116,941	31,004,206	4,700
2016	30,916,327	121,220	31,030,734	6,813
2017	<u>31,008,242</u>	<u>100,541</u>	<u>31,090,001</u>	<u>18,782</u>
Totals	92,816,534	338,702	93,124,941	30,295

COMPARATIVE STATEMENT OF TAXES GRAND LIST

	2015	2016	2017
Real Estate	1,097,198,593	1,097,930,838	1,100,247,527
Personal Property	<u>59,295,930</u>	<u>61,353,355</u>	<u>61,639,210</u>
	1,156,494,523	1,159,284,193	1,161,886,737

TAX RATES

2015				
	Non	Non	Non	Non
	Residential	Residential	Residential	Residential
Town	1.1607	1.1607	40.904%	43.545%
School	1.6769	1.5048	59.096%	56.455%
	2.8376	2.6655	100.000%	100.000%
2016				
	Non	Non	Non	Non
	Residential	Residential	Residential	Residential
Town	1.1907	1.1907	42.335%	44.482%
School	1.6219	1.4861	57.665%	55.518%
	2.8126	2.6768	100.000%	100.000%
2017				
	Non	Non	Non	Non
	Residential	Residential	Residential	Residential
Town	1.2214	1.2214	43.327%	45.624%
School	1.5976	1.4557	56.673%	54.376%
	2.8190	2.6771	100.000%	100.000%

TOWN CLERK

The Town Clerk's department is responsible for maintaining all land documents, vital records and town records as required by Vermont Statutes and the Brattleboro Town Charter. Other varied duties include election preparations and results, checklist maintenance, voter registration, clerk of the Board of Civil Authority, tax appeal and tax abatement proceedings, issuing marriage licenses, liquor and entertainment licenses, dog licenses, oaths and appointments.

As is customary in even numbered years, the Town Clerk's office was exceptionally busy, predominantly with election related issues.

Town elections in March brought 1,186 voters (14%) to the polls. Of those, 26% were early voters. Incumbent Selectboard member Brandie Starr ran unopposed. John Allen did not run for re-election, leaving 1 seat open. William Forchion, Shanta Lee Gander and Tim Wessel ran a contested race, resulting in Gander and Wessel joining the board. By petition, the Comprehensive Energy Plan article was also on the ballot and passed 910 to 180.

On March 24, town meeting members overwhelmingly voted to purchase an aerial ladder truck through a bond and a transfer of funds from the Unassigned General Fund Balance to the Capital Fund. Town meeting members also overwhelmingly voted to fund the Skate Park project at \$60,000, and to purchase a second sidewalk plow. The town operating budget was adopted as presented, with the exception that they increase the amount to be collected in property taxes and decrease the amount appropriated from the Unassigned General Fund Balance to allow the Skate Park to be paid for with property tax dollars and not the Unassigned General Fund Balance.

August Primary turnout was 2,398 voters (27%) and 38% of those were early voters. This was the highest turnout for a state primary that we have seen in at least ten years.

Voters again went to the polls for the November 6 General Election, this time at the American Legion. A total of 5,174 (57%) voters cast ballots with 50% of those voting early: a record turn-out for a Mid-Term election. This was the first time that we held the election at the American Legion in a long time, and the first time ever that we had all three districts voting there. The day went very well. Although traffic control and parking was a concern, all went smoothly and many voters expressed positive comments about the location, as well as the publicity about the move. The presence of the PD was certainly helpful with parking during the 5pm voter rush. The Board of Civil Authorities met in December and voted to accept the American Legion's generous offer to donate their space for all regularly scheduled elections over the next ten years.

Preparations for 2019 elections are underway. Town Meeting will be held on March 5 at the American Legion.

The Board for the Abatement of Taxes met in February, April and July to consider requests for tax relief; The Board heard seven requests, denied one request and granted six, including uncollectible tax accounts requested by the Treasurer's office. Total abatements - \$8,795.33.

The Board of Civil Authority met in May to

hear a tax exemption appeal for the Retreat Farm. The Board decided to exempt a portion of the property but not the entire property. A different agreement was later made between the Retreat Farm and the Town, instead of going to court. Over the summer, the Board met in August to hear tax assessment appeals of five properties. It was the decision of the Board to sustain the assessments of the Listers for four properties, and decrease the value of the fifth property by \$216,720.

The Brattleboro Cemetery Committee met on several occasions in 2018. The committee began researching options for green burial sites, with a goal of making a recommendation in the future. Through the work of the committee, The Friends of Brattleboro Cemeteries was formed, a group that works to clean up the cemeteries to help preserve them for the future.

The New Vital Records Law (Act 46) and What It Means for You

The Vermont Legislature passed Act 46 in May 2017, which significantly changes the state laws that govern vital records –namely, birth and death certificates. The new law and rules will enhance the safety and security of birth and death certificates, provide better protection against misuse of these legal documents, and reduce the potential for identity theft. Additionally, the changes streamline the entire statewide system for creation, storage and tracking of birth and death certificates. Act 46 will impact anyone who seeks a copy of a Vermont birth or death certificate. **The changes go into effect on July 1, 2019.**

The most notable changes are:

- Only family members (as defined in Act 46), legal guardians, certain court-appointed parties or legal representatives of any of these parties can apply to obtain a certified copy of a birth or death certificate. In the case of a death certificate only, the funeral home or crematorium handling disposition may apply for a certified copy.
- An individual must complete an application and show valid identification when applying for a certified copy of a birth or death certificate.
- An individual who refuses to complete the application or cannot provide valid identification will be ineligible and referred to the Vital Records Office.
- Certified copies of birth and death certificates can be ordered from any town, not just where the birth or death occurred or where the person was a resident.
- Certified copies will be issued on anti-fraud paper.
- Access to noncertified copies (previously called "informational" copies) is not significantly changed by the new law or rules.
- Marriage, civil union, divorce or dissolution certificate copies and processes are not affected by the new law or rules.

For text of Act 46, go to <https://legislature.vermont.gov/Documents/2018/Docs/ACTS/ACT046/ACT046%20As%20Enacted.pdf>

Records maintenance and restoration projects continue to be an ongoing priority as well as progress in digitizing records. A project

has been underway and is almost complete to digitize land records dating back to 1939. Currently our computer records date back to 1945. Funds for this project came from the special restoration fund for municipal records authorized by the Vermont legislature. Soon, an inventory of the vault's contents will be completed and a directory of its contents will be available to assist in searching for specific records.

Long-term Board of Civil Authority member Don Long retired after many years of service. Sharry Manning, Tim O'Connor, and Ben Underhill all passed away this year. They are all sorely missed. The Board welcomed Martha Healey-Nelson, Richard Kenyon, and Beverly Miller, who will all be starting in February of 2019.

As we continue in 2019, the staff in the Town Clerk's office looks forward to another year of serving the public and wishes to thank the community for its continued support.

ANNUAL STATISTICS 2017 2018

Land Records

(real property transfers, mortgages, discharges, leases, etc.)

2,182 2,001

Miscellaneous

Dog Licenses	1,314	1,278
Liquor Licenses	75	72
Additions to Voter Checklist	491	975
Deletions from Voter Checklist	406	190
Challenge Letters Sent	1,591	50

Vital Records

	<u>2017 Total</u>	<u>2018 Total</u>
Birth	327	266
Marriages	221 (licenses)	200
Deaths	197	155

	<u>2017 Resident</u>	<u>2018 Resident</u>
Birth	102	70
Marriages	137 (people)	82 (people)
Deaths	135	106

	<u>2017 Non-Resident</u>	<u>2018 Non-Resident</u>
Birth	225	196
Marriages	305 (people)	318 (people)
Deaths	62	49

A Bit of History....

From Town Clerk's Records, Volume B,
Page 181

200 years ago on April 13, 1818, the proprietors and pew-owners of the Center on West Meeting-House in Brattleboro met. The only article voted on, aside from choosing a moderator was Article 2: "To see if the Meeting will consent to, and direct their committee in the contemplated alterations in the gallery and gallery seats of said House, when removed, so as to exhibit a uniformity of plan (with other alterations) and under the whole more useful and convenient."

According to the Minutes, "Voted in the affirmative of the second article in the warrant, that the committee heretofore chosen to remove and alter the meeting-house are hereby instructed and authorized to alter the galleries in said House according to the plan exhibited by said committee to conform to the alterations below the galleries in said House, preserving however 2 ranges of seats. Voted that the committee use their best endeavors to obtain in writing the consent of every person concerned or owning pews in said House, that the same may be removed."

PLANNING SERVICES DEPARTMENT

Planning Services offers the following services:

- Project consultation and development review
- Permit information and processing
- Energy efficiency information and referrals
- Lead hazard and permitting information
- Guidance on potential grants and loans from state and federal agencies
- Health, Zoning and Subdivision code enforcement
- Support for State environmental, health, and life safety code enforcement
- Emergency Response support
- GIS, mapping, and spatial analysis services
- Flood zone, elevation certificate, and flood insurance information
- Hazard Mitigation Planning
- Brattleboro Brownfields Program
- E911 address assignment

Planning Services personnel provide technical and staff assistance to, or are members of:

- Planning Commission
- Conservation Commission
- Agricultural Advisory Committee
- Development Review Board
- Design Review Committee
- Emergency Management Committee
- Rental Housing Improvement Program
- Traffic Safety Committee

In addition to the general services offered above, Planning Services staff participated in several Town initiatives over the course of 2018:

- Updated the FEMA approved Hazard Mitigation Plan (HMP) to reflect completed projects and recent hazard events
- Continued and recertified the Town's participation in the National Flood Insurance Program's (NFIP) Community Rating System (CRS); as a new Class 8 community, flood insurance policy holders now receive 10% premium discount
- Improved mapping of the Flood Hazard Overlay District using 1' contour data provided by the State of Vermont.
- Supported Brattleboro Housing Partnership's Melrose Terrace Phase II housing relocation and floodplain restoration project
- Contracted with Dubois & King to work with Tri-Park Cooperative Housing on a master planning process to remove housing from high risk flood hazard areas while maintain financial viability
- Worked with the Vermont River Conservancy to design, permit and fund the preservation and restoration of floodplain at Sawdust Alley along the Whetstone Brook
- Worked with six sites through the Brattleboro Brownfields Program (BBP)
- Extended the Cooperative Agreement with the US EPA to complete brownfields assessments

- Continued support for updates to MapsOnline 4
- Researched easements, permit history and deeds for town projects
- Participated in Green Street Promise Community, a place-based initiative which uses three frameworks, collective impact, strengthening families, and result based accountability to support families and children successfully prepare for kindergarten
- Completed revisions to the 2018 Town Plan that were adopted by the Selectboard in May 2018
- Received Downtown Designation Renewal from the Vermont Downtown Board in June 2018
- Received a Municipal Planning Grant from the State of Vermont for downtown design plan; work on this grant will begin in 2019

Personnel

Sue Fillion, Planning Director

Brian Bannon, Zoning Administrator/Deputy Health Officer

Rita Johnson, Clerk

Rod Francis, who served as Planning Director since 2008, resigned the position in July to take a job with another town.

Boards & Commissions

More information concerning the role, membership, and meeting schedules of the following Commissions, Boards, and Committees is available at the town website <http://www.brattleboro.org/> or at the Planning Services office (251-8154).

Planning Commission

The Planning Commission spent the first part of 2018 completing a rewrite of the Town Plan. After a comprehensive public hearing process, the Town Plan was adopted by the Selectboard on May 8, 2018. The Planning Commission also worked on amendments in the Land Use and Development Regulations. They held a joint meeting with the Development Review Board to identify issues that needed to be addressed. The amendments will be considered in 2019. The Commission continued its oversight of the Brattleboro Brownfields Program and commissioned environmental consultant Sanborn Head to conduct an inventory of sites with the potential to use petroleum assessment funds.

Conservation Commission

The Conservation Commission continued to advise other town boards on development impacts on natural resources and participated in meetings with area conservation organizations. Commissioners continued to work on educating the public about how to manually control Japanese knotweed. They produced 3 short video clips that were released on the Town of Brattleboro Conservation Commission Facebook page and started a pilot project of cutting Japanese knotweed throughout the growing season at the West River Park..

Design Review Committee

The Committee reviews new construction and exterior alterations to buildings in four of the town's designated historic districts. The committee makes recommendations to the Zoning Administrator and the Development Review Board. In 2018, the Design Review Committee made recommendations on three projects: 1 new construction and 2 additions to existing buildings. Committee members attended a Historic Design Review Conference and explored the Certified Local Government program.

Development Review Board

The Board hears applications for Site Plan, Historic Resource, Conditional Use, Flood Hazard, Local Act 250, Waiver of Dimensional Standards and Subdivision approvals. The Board hears appeals of Zoning Administrator determinations and requests for Variances.

Development Permits:

The number of Zoning Applications received and Zoning Permits issued in has remained stable since 2016. A total of 200 applications were received; 192 permits were issued, no permits were denied and 3 were withdrawn. 27 applications were heard by the DRB, compared to 30 in 2017 and 25 in 2016. Several applications are still in process at year's-end.

Table 1: Zoning Permits

Years	2013	2014	2015	2016	2017	2018
Permits Sought	244	185	249	201	199	200
Permits Issued	218	195	239	178	194	192

The Development Review Board heard approval requests for 16 Site Plan, 9 Conditional Use, 2 Flood Hazard, 9 Local Act 250, 3 Wetland, 3 Riparian Buffer, 2 Steep Slope, 1 Sign, and 2 Historic Resource District Design Review applications. Some applications had more than one request for approval.

The Board heard no Variance requests or appeals of a Zoning Administrator's determination.

Subdivisions:

Three new lots were created; in addition, there were 8 boundary line adjustments: 0 industrial, 4 commercial, 7 residential.

Table 2: New Lots Created by Subdivision

	2013	2014	2015	2016	2017	2018
Residential	2	1	3	0	5	7
Commercial	0	0	0	1	1	4
Industrial	0	0	3	3	1	0
Total	2	1	6	4	8	11

Violations:

The Zoning Administrator initiated 44 zoning and health and sanitation violations for: construction without a permit, structure improvements in a floodplain without a permit, change of use without a permit, unpermitted uses, unpermitted outdoor storage, unpermitted signs, unpermitted livestock, unsanitary use of property, stormwater runoff, improper waste disposal, and use of a property without a certificate of occupancy.

BROOKS MEMORIAL LIBRARY

2018 was the first full year of implementation of Brooks Memorial Library's current Strategic Plan. In pursuing our mission to *connect people and resources to inspire, inform and empower our diverse community* BML joined the growing legion of libraries across the country that support equity by eliminating fines on most items.

During the planning process staff and Trustees surveyed the community and identified seven **Service Priorities**.

- **Stimulate the imagination of library users and support lifelong learning.**

In keeping with traditional library service and purpose, BML added over 3,000 books to the collection in 2018. In addition, we continue to add non-print resources in a variety of formats, from CDs and DVDs to downloadable audio and ebooks, and to extend patron access through our robust Interlibrary Loan program, which is one of the busiest in the state. Thanks to the Friends of Brooks Memorial Library (FOBML) we have added streaming video from Kanopy and Acorn TV. We continue to offer premium databases such as the Foundation Center Network (also funded by the FOBML) and have added Family Search, another tool for genealogists with the assistance of former director, Jerry Carbone.

In addition to these tangible resources, we promote learning through **free** programs for all ages and audiences. Our 1st Wednesday lectures from the Vermont Humanities Council cover such topics as Rachel Carson, Frederick Douglass, and *Hamilton: the man and the musical*. Other cultural programming included a poetry reading and writing workshop with Juliet Lumbawa, the National Student Poet for the Northeast, and presentations by accomplished Abenaki and African American storytellers in celebration of their heritage.

Instructional programs were presented on DNA testing, and avoiding scams on the phone or online. Two of our most popular events were candidates' forums: one for statewide offices, co-sponsored by Windham County NAACP; and the other for local candidates who presented the books that made an impact on their lives to a capacity audience.

The library also hosts a number of interactive programs, from a weekly Scrabble group to an eight week course on creative writing, and hands-on instruction for editing and providing references for articles on Wikipedia. A month long Conlang class, where people could learn to invent their own language, drew people of all ages including a large percentage of young adults. An evening singalong in celebration of World Singing Day raised spirits and voices and an exhibition/challenge with the Vermont chess champion was appreciated by participants as well as observers.

We are fortunate to partner with other area endeavors to extend programming experiences for the community. A multimedia presentation by Jarrett Krosoczka, National Book Award finalist, was our kick-off event for the Brattleboro Literary Festival (BLF) during the period he was featured on All Things Considered, Fresh Air, in the New York Times and a host of other media for his graphic novel *Hey, Kiddo*, on growing up with a mother who was addicted to heroin. The FOBML sponsored 50 copies of his book

to be given away to attendees. He talked about his work for younger kids to a crowd of nearly 700 students from area schools at the Latchis the next morning. The BLF also offered the opportunity to host three events for authors and illustrators of books for children and a day of poetry programs. The People, Places and Words (PPW) NEH project has provided occasions for a broad range of programming from presentations on historic personages such as Royall Tyler to demonstrations on bookbinding and repair, and hands-on experiences with the typeset printing process. Shanta Lee Gander presented a program on Lucy Terry Prince and the poetry of witness in recognition of both the PPW project and National Poetry Month. We worked with a group dedicated to *Nourishing the Inner Artist* to offer creativity forums to the public. Our annual Speak-Out celebration in honor of Martin Luther King, Jr., was initiated by Brattleboro Solidarity, which also brought us a May Day program on the history of the labor movement. A panel on *Reinventing Capitalism for Sustainability*, sponsored by SIT, drew a broad and rapt audience.

Talented members of the community, (past and present) enhance BML programming as well. Two native daughters of Brattleboro returned to the area to present recently published books and a plethora of local authors and poets have shared their talent with appreciative audiences. Local experts on photojournalism, China, Social Security and Medicare, and advanced care directives delivered engaging, informative presentations on their specialties. BML's resident expert, reference librarian Jeanne Walsh, led a lively public discussion on libraries during *Lemonade with a Librarian*, to discuss insights gained during her participation in a Library Leadership seminar at Harvard this year. Other groups, (e.g. Audubon Society, Climate Change Café, Great Books discussion group), that make use of our community room, provide additional programming experiences for the community.

- **Engage the Community through outreach, awareness and collaboration.**

In addition to the collaborative programming cited above, we hosted a number of events that dovetailed with our outreach efforts. We held multiple public forums: on addiction; the impact of marijuana on youth; *Listen to Women*; and *Decriminalizing Poverty*, which was followed up by another event where organizations and agencies serving vulnerable populations presented information about their services.

We also brought information about our services into the community through attendance at community events, resource fairs and career expos. The Children's Room staff attended Open Houses at Academy School, Green St. School and Oak Grove School. We registered 31 children for library cards and it was great to see how many students are already library patrons. A frighteningly fun time was had working with the Recreation and Parks Department and the Downtown Brattleboro Alliance, telling stories and making finger puppets at the Brattleboo event. BML was also a proud participant in Diversity Day activities.

Library personnel conducted other offsite visits (e.g. Great River Terrace, AARP,

FEET, Groundworks, Pathways Vermont) to raise awareness of our resources for both clients and their staff and to gather information about these organizations.

Partnership with the Green Street Promise Community brought us a visit from Suzanne Bloom, author and illustrator of picture books, a circulating collection of snowshoes for children and adults, and backpack nature appreciation kits which include field guides, binoculars and other tools to inspire families to become observant citizen scientists.

Our collaborative efforts can also be seen in our in-house displays. The PPW project has produced several popular exhibits on the regional history of printing and publishing and the Inclusion Center loaned us a wonderful collection of colorful sculptures for one of our display cases. We worked with the Community Equity Collaborative to react quickly to the appearance of white supremacist postings with a display of materials to Resist Racist Hate, and included information about the Women's Freedom Center and Green Mountain Crossroads in displays that support their constituencies.

BML further contributed to community cultural events by providing a judge for the Kipling Award contest for young writers and teaming up with Latchis Arts for their children's movies series and their journalism film series, which was co-sponsored by the FOBML, The Reformer and The Commons.

- **Support Young Learners from early literacy on.**

This past year has been a whirlwind in the Children's Room. We had some of our highest attended programs and increased our outreach.

PROGRAMS

Our *Llama Llama I Love You*: a storytime celebration of Anna Dewdney event in February was fantastic. Over 250 people attended! Even with a crowd more than double what we had expected (and 6 times larger than our initial estimates), everything worked like clockwork. The event took over the entire top floor of the library. Breakfast was served in the Meeting Room with special thanks to volunteer Prudence Baird who coordinated (and baked some of) the delicious repast. The Spicy Lime was emptied and turned into our storytime room. The Children's Room had our Make a Valentine for Llama Llama craft table as well as the main attraction, Llama Llama himself! Thanks to the Friends we were able to give away 115 books at the event. The amazing turnout for this event is a true testament to Anna's talent and the beloved character she created.

Our second amazing event was the return of The Annnies' Music and Puppets to perform



BROOKS MEMORIAL LIBRARY

for Winter Carnival. After a two year hiatus the duo of Annie Frelich and Annie Quest have begun performing again. As always the Main Room was wall to wall people. We had 102 children and 96 adults attend.

For the fifth year, Brooks Memorial Library participated in the Summer Food Service Program which provides free lunch for ages 18 and under. From June 25 through August 10 Lunch @ the Library served three hundred and eighty five meals. This is a 50% increase over last year.

The library hosted four events for children and teens during the annual Brattleboro Literary Festival in October. Author and illustrator Jarrett J. Krosoczka spoke about his new YA graphic novel memoir *Hey, Kiddo How I Lost My Mother, Found My Father, and Dealt with Family Addiction*. On Saturday October 13 we began the day with *In the Past* author David Elliott and illustrator Matthew Trueman. Local author Ann Braden packed the room for her discussion of her debut novel *The Benefits of Being an Octopus* and encouraged everyone to declare their personal superpower. We ended the day with Sandra Neil Wallace and Rich Wallace discussing their timely new book *First generation: 36 trailblazing immigrants and refugees who make America great*.

We had an amazing turn out for our 37th annual Design-A-Plate event, held on Saturday October 20. 154 children and 133 adults attended for a grand total of 287- we had 54 children and 44 adults in the first hour alone! Between the plates and bowls, 287 items were made. This is the largest number of participants and items made since 1996 when each item cost only \$3.00. The Children's Room circulated 397 items and had a number of library card renewals that day.

Our annual Holly Jolly Gingerbread Craft Time was held on Saturday December 8. We had a total of 59 children and 48 adults attend the two sessions. As in past years, kids love showing us their houses and parents are always appreciative of the event, telling us how much they enjoy it and how happy they are that they don't have to do it at home and clean up!

OUTREACH: In July and October Lindsay Bellville partnered with the Green Street Promise Community and Retreat Farm to host a guided tour of the storywalks along Little Lamb Loop at Retreat Farm. A storywalk is comprised of pages from a picture book which are mounted and displayed at short intervals along a path or walkway. We hope to continue this collaboration which links literacy and outdoor activity, two essentials for healthy development in children.

Jeanne Walsh and Matt Wojcik joined Children's Room Staff in welcoming families from Academy School's ESOL program which supports students whose first language is a language other than English, or whose family speaks a language other than English at home. The visit included a demonstration of our online resources and signing students and parents up for library cards.

Regular programming of Rhyme Time, Legopalooza and the Brooks Gaming Group continue to grow in popularity.

- **Empower teens with resources for education, entertainment and engagement.**

The Spicy Lime (teen room) is a busy, bustling place most afternoons with

teens doing homework and engaging in conversation and assorted activities. It is well used throughout the day for tutoring and quiet reading or working on the teens-only iMac. Circulation continues to increase for the Young Adult book collection.

Teens participated enthusiastically in the Summer Reading program, and engaged in an afterhours round of Zombie Tag one Friday evening after the library had closed.

New and updated editions have been purchased for the teen nonfiction collection including titles about activism and gender identity. The teen audiobook collection has doubled in size and has seen an increase in circulation. Additional shelving has been added to accommodate the growing collection.

In addition to providing resources and services to teens, BML advances positive youth development through mentoring teen volunteers who contribute their time to library events and activities.

- **Provide welcoming physical and virtual spaces for library users.**

The trustees and the Town continue to invest in building improvements to make BML comfortable, accessible, safe and welcoming. Funds from a recent bequests were allocated to match capital funds allowing us to install a new HVAC/air handler and front windows to increase energy efficiency and improve both the appearance and the environment. The asbestos tile on the first floor stacks was encapsulated to cover damage caused by a broken pipe, which took months to discover. We look forward to replacing the windows in the Children's Room this coming year.

The demand for our public spaces continues to grow. Individuals and groups rely on these spaces for quiet work and for collaborative projects. They are used to host multiple programs, from book discussion groups to theater rehearsals to lectures and presentations.

In an effort to maximize access, we installed a book drop in the rear parking lot so materials can be returned any time from the driver's side of a vehicle, (or on foot or bike), without parking and walking down the pathway to the back door. Speaking of parking and the pathway, thanks to DPW we now have several free parking spaces designated for library patrons and the path has been repaved so it is not hazardous for people with mobility issues.

Much attention has been paid this year to the safety of the public and staff. The exterior lights were replaced which is both an attractive and effective improvement. We also added new telephones with paging capabilities and installed speakers in strategic area of the building in order to broadcast announcements/alerts and purchased wireless panic buttons for evening staff. The Planning Committee, (composed of a group of Trustees and staff), compiled an extensive safety manual, spearheaded by Jane Southworth, with input by BFD and BPD. Staff received training in dealing with an active shooter or aggressive patron and in administering Narcan. Additional safety equipment will be purchased and there are plans for further training on a variety of safety issues.

Staff participated in a number of trainings at conferences of the American Library Association, Vermont Library Association, New England Library Association, Harvard

University and the Vermont Visions conference to explore ways to best welcome and serve all the constituencies of the community.

We have bolstered our virtual spaces with an invigorated Facebook and Constant Contact presence, which includes some instructional videos that highlight our electronic resources. We have begun the process to move toward an overhaul of our current website to improve user experience and facilitate management by staff.

Finally, speaking of overhauls, we reconfigured our garden area which was disturbed in our attempt to discover the source of the leak that necessitated replacing the first floor tiles. It now has a bench where people may sit and read.

- **Foster technological understanding and participation in an interconnected world.**

Through the excellent efforts of Matt Wojcik, our Electronic Services Specialist, BML is recognized throughout the community as the place to go for help with all types of technology issues. Patrons may make appointments but more are likely to drop in, device in hand, for help on the spot. The number of these drop-in sessions has risen by 213% in the past year.

BML staff is trained to help, whether it is downloading electronic media, installing a new app, preparing and filing an application with the U.S. patent office, or scanning and sending documents from the copy machine.

Awareness and use of BML electronic resources, (e.g. databases and downloadable) has grown through promotion via Facebook and our weekly online newsletter.

The iMac with a suite of creative tools (purchased by FOBML) is steadily gaining in popularity as area artists and musicians use it for their independent productions.

- **Foster technological understanding and participation in an interconnected world.**

Jessamyn West, a national expert on Internet privacy issues came to BML to present ways individuals can guard their information in the technological age.

BML staff created *Know Your Info*, a selection of online resources to help information seekers understand net neutrality, privacy issues, and elements to evaluate the veracity of news stories. It can be found via our website at <http://www.brookslibraryvt.org/search/know-your-info>.

None of the above accomplishments could have occurred without our super staff and valorous volunteers.

Scores of patrons joined us at a public reception to bid farewell with undying gratitude to Therese Marcy, our Circulation Manager and Volunteer Coordinator of nearly 28 years. Therese is legendary for her compassion and her commitment to quality service. She is already sorely missed, but her contribution to BML will endure. Our custodian of many years, Jiyi Gilmour has moved to other employment. Assistant Youth Services Librarian Paige Martin left to attend nursing school, but we are fortunate that Chloe Liotta-Jones has joined us to continue that important work. We have been incredibly lucky to have two such wonderful, devoted, knowledgeable people on our Youth Services team. We

BROOKS MEMORIAL LIBRARY

welcomed Jeni Clary, Lorena Cuevas, Ellen Martyn, and Julia von Ranson to our corps of on-call circulation clerks. Lorena has since left to accept full time employment.

Our nearly 40 volunteers perform a wide variety of services from creating posters to presenting programs to shelving *all* of our returned items. We could not possibly deliver the same level of service without this incredible gift of human resources! Their efforts have been coordinated by Therese Marcy and Lindsay Bellville. The Friends of the Library are an essential element of that volunteer network. They tirelessly put the “fun” in fundraising. By creating events and experiences that enrich the community while raising money for the library, (e.g. a concert with Samirah Evans and Evelyn Harris, books sales that put affordably priced reading materials in home libraries), their influence is exponential. The Friends provide the funding for many of the programs cited earlier and also donate their time to staffing events. They seek sponsorship from local businesses every year to underwrite the 1st Wednesday lecture series. This year the FOBML partnered to raise money through the sale of Little Free Libraries built and donated by the Rotary and decorated by local

artists. In addition to providing extra funds, the LFLs extend the presence of literacy and the library in the neighborhoods where they are now installed. The FOBML lead our Annual Appeal which raises funds to pay for extra laptops for patron use, Kindles that people can take on vacation, and completely supports the museum pass program which allows patrons free or reduced admission to many cultural, natural and historic sites. The 2018 Friends Board consists of: Joyce Marcel, Elizabeth Wagenknecht, Karen Duggan, Connie Kimball, Sue Dyer, Jamie Harvey, John Komar, Jennifer Robinson and Kate Wylie. Finally, our Board of Trustees donates untold amounts of time, energy, and expertise to develop policy and provide oversight to make Brooks Memorial Library an exemplary and essential institution. They serve on committees to steer the work in areas of Buildings and Grounds, Fine Arts, Strategic Planning, Technology and Finance. The 2018 Trustees are: Jennifer Rowe, President; Jane Southworth, Vice President; Connie Bresnahan, Secretary; Adam Franklin-Lyons, Treasurer, Pamela Becker; Howard Burrows; Amity H. DeAngelis; Sirkka Kauffmann; and Leo Schiff.

In his new book *Palaces for the People*,

Eric Klinenberg cites public libraries as one of essential elements that support “social infrastructure”, which “can help fight inequality, polarization, and the decline of civic life”. We embrace that role and responsibility every day. Staff worked steadfastly to provide support and find services, which ultimately led to housing for a patron who was living in a car in our parking lot. We also provided hand and foot warmers to those we knew were without homes last winter. We were gratified to hear from a formerly homeless patron that thanks to assistance from BML staff and use of the small quiet study room she was able to complete her online AA degree and move forward. For some members of the community, we provide a key opportunity for intellectual stimulation and human connection that is critical for a good quality of life. And every once in a while, a couple comes in with a justice of the peace to get married in the Local History Room and we get to witness a wedding!

BML was congratulated by the Vermont State Legislature on our 50th anniversary celebration and commended for our service with a citation, HCR358.

Prepared by Starr LaTronica, Lindsay Bellville and Jeanne Walsh

Library materials, circulation, and interlibrary loan	2107	2018	% change
Materials cataloged (Books, DVDs, etc.)	2252	2264	+ .5%
Loans of Brooks Memorial Library materials (Books, DVDs, etc.)	145,479	144,222	-.9%
Loans of Catamount Library Consortium materials (total borrowed and sent)	7202	9852	+37%
Interlibrary loans via Clover (wider VT and out of state), borrowed and sent	2361	2069	-12%
Items circulated: total	155042	156143	+ .7%
The numbers above reflect the many ways the library acquires and circulates books, sound recordings, DVDs, and more. In addition to purchases that are cataloged and processed through our Technical Services department, the library shares materials with 17 other libraries in the Catamount Library Consortium and obtains interlibrary loans from all over the U.S. We continually strive to make these systems as convenient as possible for our community.			
Library visits: total	126,428	135,220	+7%
Visits to the library aren't just for checking out materials. Many patrons visit to attend a program, use study space, conduct business in a small meeting room, use a library computer, share a picture book or craft project with a child, or simply enjoy a quiet moment to read or work on a jigsaw puzzle.			
Reference and technology services	2107	2018	% change
Reference transactions	2369	2028	-15%
Electronic Services transactions on-the-fly	525	1641	+213%
Electronic Services tutorial appointments	161	153	-5%
These numbers show transactions with the Electronic Services Specialist and Reference Librarian in the adult section on the first floor. Additional reference and technology support is provided throughout the year by staff in the Youth Services department and by circulation staff in the adult area. The huge increase in technology transactions speaks to the importance of technological literacy in our digital world.			
Digital/online services	2017	2018	% change
Reference database searches and online learning sessions	34813	40765	+17%
Digital media: e-books and e-audio	11918	13385	+12%
Digital media: video	179	2142	+1097%
Many of the digital services above are generously supported by the Friends of Brooks Memorial Library. Reference databases offer reliable information in convenient digital format. News sources are popular, including the Newsbank archive of the <i>Brattleboro Reformer</i> and the digital edition of the <i>New York Times</i> . Online learning includes the Mango language-learning database and Lynda.com for expert tutorials in technology, creative, and workplace skills. Downloadable e-books and e-audio enable library cardholders to access books any time with an internet-ready computer or mobile device. Streaming video services include Kanopy and RBDigital for feature films/TV/documentaries for all ages.			

Brooks Memorial Library

Circulation—Reference – Technology – Interlibrary Loan – Digital Services

Statistical snapshot, Jan-Dec 2018

POLICE DEPARTMENT

Brattleboro Police Department

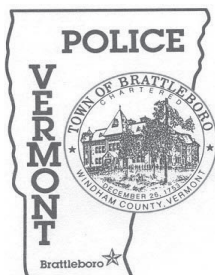


Table of Contents

Mission Statement
Chief's Message
Organizational Chart and Retirements / Promotions / New Hires
Community Policing
Grants
CID (Criminal Investigative Division)
Special Investigations
Motor Vehicle Data (Accidents / Stops / Tickets)
Crime Analysis / Operations
Citizen Police Communication Committee (CPCC)
Central Dispatch

2018 Annual Report

MISSION STATEMENT

The Brattleboro Police Department is committed to providing a safe, peaceful, and prosperous environment for our community by policing in a manner worthy of respect. While serving the community, we recognize the differences in the conduct of people who need our help, those who make poor decisions, and those who choose to victimize others.

CORE VALUES

- Always hold yourself and others accountable
- Always treat others the way you want to be treated
- Always do the right thing
- Always remember why

CHIEF'S MESSAGE

On behalf of the men and women of the Brattleboro Police Department, I am pleased to present the 2018 annual report. This report provides a snapshot of our activity over



the past year and celebrates the accomplishments of our dedicated employees.

I am very proud of all the employees, both the sworn officers and civilian staff, who make up the police department. Their hard work and diligence consistently rises to the occasion to meet the challenges in keeping our community safe. In many communities throughout the country, events continue to increase the growing tensions between police and the communities they serve. It is my goal to meet these adversities head on. We understand that building and maintaining strong relationships within our community is essential to achieving our goals and is the foundation of our policing philosophy. The department welcomes every opportunity to build collaborations and receive input from our citizens.

Your perspectives have led to innovative solutions that brought improvement and made Brattleboro an even better place to live.

I am truly honored to lead this organization. As we look ahead to the challenges of 2019, it is through mutual respect and support that will allow us to succeed and grow. I look forward to gaining new community partnerships and nurturing our existing ones. The Brattleboro Police Department remains committed to keeping Brattleboro a safe place to live, work, and raise a family and we will do so through effective policing and community partnerships.

The Department had some exciting changes to our supervisory corps. Sergeant Adam Petlock was promoted to his present rank of Lieutenant and Officer Greg Eaton was promoted to his present rank of Sergeant. The addition of these new supervisors is significant to our operations as they provide additional expertise in serving our citizens.

On behalf of the men and women of the Brattleboro Police Department, I would like to thank the citizens of our community for their support. I continue to be amazed by the encouragement given to our officers and civilian employees from those we serve. Your notes, words, and actions provide assurance and make a positive impact.

Michael R. Fitzgerald, Chief
Brattleboro Police Department

ORGANIZATIONAL CHART (See chart on page 33)

Our authorized staffing level is 27 officers. We currently have two openings. The positions designated with an * have been assigned to officers who are currently in training. As soon as their certifications are complete, they will be assigned to the daily rotation on shift.

The Vermont Police Academy (VPA) holds two sessions per year, February and August. The length of time from the initial hiring, completion of training, to being assigned

as a member of a shift is approximately ten months. We have two candidates who have been nominated and accepted to attend the February 2019 academy. We are working on the background investigations of prospective candidates to be considered for the August 2019 session.

In 2018, we added six new officers to our team. Officers Cunningham, Keilig and Lockerby have completed the rigorous nineteen-week Vermont Police Academy and are currently in the Field Training Program (FTO). This is a twelve-week program in which recent graduates from the Vermont Police Academy are partnered with specially trained officers who mentor, train and evaluate the trainee on the day to day activities of a law enforcement officer. More importantly, the trainee is taught the mission, core values and philosophy of the department and how those elements are woven into their daily interactions with the citizens. They will be released from training and assigned to a shift in March.

Officer Tyler Cooke came to us from the Windham County Sheriff's Department. Tyler has successfully completed all training requirements and is already proving to be an asset in contributing to the success of the department.

Ian Gonzales and Matthew Llewelyn will be attending the 107th class at the VPA in February 2019 with a graduation date of May 2019. Following graduation, they will undergo the 12-week FTO program. The projected date for them to be assigned a shift is approximately September 2019.

Five officers resigned from the department in 2018. Sergeant Witherbee, Officers Wilson, Vinton and MacDonald and Detective Whiteman. Four of the five left to take law enforcement employment at other agencies while Vinton pursued other interests. Brattleboro benefitted greatly from their years of service as they will be missed.

In police work, there is no substitute for experience. Officers learn from their supervisors how to handle the myriad of calls for service on a daily basis. The Brattleboro Police De-

POLICE DEPARTMENT



Brattleboro recruit candidates Law and Winkler participating in Team Building exercises at the Vermont Police Academy

partment is fortunate to have a tradition of high standards for our officers with an even higher set of standards for those who supervise them and with our most recent promotions that tradition continues. Lieutenant Adam Petlock was promoted to his current

rank from sergeant and serves as the over-night shift commander. Sergeant Gregory Eaton was promoted to his current rank from detective, where he served for four years, and is now the day shift sergeant. Detective Joshua Lynde was transferred to the Criminal Investigation Division from patrol.

After 18 years of service as our clerk, Diane LeClair retired to enjoy her grandchildren full time. Diane will be greatly missed. Tammy Bell was hired as Diane's replacement. Tammy is settling in quickly and is a great asset to the front office.

The Police Social Worker (PSW) Kristen Neuf resigned from HCRS after 5 years. Kristen contributed greatly to many Brattleboro residents by making their lives brighter and better. We are in the process in working together with HCRS to find a replacement for the PSW position.

COMMUNITY POLICING

The Brattleboro Police Department's strategy is to police in a proactive, preventive and community-oriented style with the understanding that there will be incidents where we will need to be reactive. To minimize those instances, during the officer's monthly evaluations we emphasize the importance of interpersonal skills, emphasize our mission statement and core values, and promote the understanding of community oriented efforts along with traditional law enforcement activity.

Community policing remains one of the top priorities for the police department. We are in-



Brattleboro Police department hosting their annual Community BBQ which is made possible through the generous donations of C&S Wholesale Groceries, Hannaford's and Leader. This year donations went to Project C.A.R.E. and Turning Point. Left - Officers Winkler Lynde and Kerylow, Middle - Lt Adam Petlock, Right - Officers Kerylow and Winkler



volved in the "Bigs and Blue" program. "Bigs and Blue" is a collaborative venture between BPD and Big Brothers Big Sisters of Vermont. Officers volunteer to be paired with a "little" and go to the elementary schools during the week to play at recess and eat lunch the children. Five officers currently participate in the program, which has met with rave reviews from students, teachers, counselors, and officers.

The department continues to host quarterly Coffee-with-a-Cop events. These popular events are organized by Lieutenant Adam Petlock and Officer Ryan Washburn and are hosted by local merchants. These events bring out citizens who want to sit with officers over a cup of coffee and discuss the events of the day. Questions, answers, and friendly debates are common during these casual gatherings. This year we were honored to have been hosted by The Brattleboro Food Co-Op, The Works, S.I.T. and McDonald's. We look forward to continuing this very popular program.

Opiates continue to be the most visible challenge we face. It not only claims victims directly through addiction and overdose but contributes to many of our property crimes such as larceny and burglary. The Department received 87 overdose calls in 2018 which is increase by 3 over 2017. Sadly, 11 of these overdoses were fatal.

Over the last several years, the opiate epidemic has claimed countless lives and heavily impacted communities across the country. In 2018, the Brattleboro Police Department responded to approximately 87 overdose calls, with 11 resulting in deaths.

In November of 2017, The Brattleboro Po-

lice Department formed a partnership with P.A.A.R.I. (Police Assisted Addiction and Recovery Initiative). This national program aims to remove the many barriers for entry into treatment and recovery programs, while reducing the stigma and shame associated with addiction. Through this initiative, members of the Brattleboro Police Department will seek to reduce the impact of opiate abuse on our community and encourage those who suffer from addiction to seek help without the fear of arrest, incarceration, or prosecution. We continued and strengthened our efforts through 2018

Project CARE (Community Approach to Recovery and Engagement) was developed as a community collaboration between the Brattleboro Police Department and several local partners to include; HCRS, Turning Point Recovery Center, Groundworks, BUHS (substance abuse counselors), Brattleboro Memorial Hospital, Habit- Opco, and The Brattleboro Retreat. We also continued our partnership with P.A.A.R.I.

Our mission is to connect people living with addiction to people and resources that can help achieve recovery. Through monthly meetings, we have developed a strategy as to how to respond to this public health emergency. Representatives attended the PAARI national conference in December of 2017, learning what police departments across the country are doing to combat this problem. This initiative was rolled out in a community cookout that took place downtown in July of 2018.

We developed a multi- faceted and innovative approach with the understanding that

ORGANIZATIONAL CHART

Chief Michael R. Fitzgerald
Captain Mark Carignan

Dispatch

Chief Dispatcher Stires
Dispatcher Dingman
Dispatcher Marrero
Dispatcher Spinner
Dispatcher Leclaire
Dispatcher Cooke
Dispatcher Valiante
Dispatcher Scott

CID

Lt. Evans
Det. Johnson
Det. Lynde
Open

1st Shift

Lt Perkins
Sgt Eaton
Ofc. Emery
Ofc. Fletcher
Ofc. Washburn
Open *
Open *

2nd Shift

Lt. Warner
Sgt. Stanley
Ofc. Kerylow
Ofc. Cable
Ofc. Hamilton
Ofc. Law
Ofc. Cooke

3rd Shift

Lt Petlock
Open
Ofc. Penniman
Ofc. Winkler
Open *
Open *
Open *

Admin / Support

Office Manager Yager
Clerk Bell
Clerk Clark
ACO Barrows
PSW - Open

POLICE DEPARTMENT

there are those that are victimizing the community by selling dangerous drugs and committing violent crimes; however, there are also those that require our help.

Officers are being trained to better respond to overdose incidents. They have been provided with and trained in the use of Narcan, attended roll call trainings with speakers in recovery, and had tours of local facilities to include Habit-Opco and the Brattleboro Retreat. We understand the importance of preventative education to the community. Our staff has participated in speaking engagements with the Brattleboro Area Prevention Coalition and presented to students at the Brattleboro Union High School. We have encouraged friends and family members of those suffering from addiction to contact us and seek guidance and resources.

Additionally, officers are teaming with recovery coaches from Turning Point, and conducting proactive outreach in the areas most prone to overdoses and drug use. The idea is to get to people before they suffer an overdose. It provides people who are struggling the opportunity to speak with someone familiar with the addiction and recovery process and obtain resources. When overdoses do occur, Officers are following up with representatives of HCRS. We have also invited people to appear at the BPD, turn in their drugs and paraphernalia, and seek assistance with entry into treatment. Those seeking treatment will be connected to a recovery coach/ guide who will assist them with the process.

We realize that as Police Officers, we can use our influence with treatment providers to get people connected more efficiently to treatment. Through our partnership with Habit-Opco and the Suboxone Clinic at the Brattleboro Retreat, we are often able to assist with instant access to medication assisted treatment. We are also scheduling appointments with providers such as Valley Vista and Serenity House, in order to improve access to outpatient treatment.

In August, we received a generous \$2000.00 grant from the United Way of Windham County. Portions of this money have already been used to assist with costs associated with transporting people to treatment facilities. The United Way has also provided assistance with advertisement for volunteer guides and recovery coaches to assist in the project.



Above, Lt Adam Petlock speaking with a citizen at one of many Coffee with a Cop sessions. Below, Sgt Chase Stanley with Fire Alarm Superintendent Joe Newton welcoming the students at Oak Grove School.



Finally, enforcement efforts are paramount to our model and must run parallel to our outreach efforts. Officers are being deployed directly to the areas we have determined to be most prone to drug activity and drug related crimes, and we work directly with the Southern Vermont Drug Task Force in order to hold those accountable that are selling dangerous drugs and victimizing our community. However, when it comes to low level drug possession offenses, we have collaborated with the State's Attorney's Office to offer diversion programs in lieu of arrest.

Our outreach model continues to evolve. We have already been successful in getting people connected to more immediate treatment. While we continue to compile data, our continued success is not necessarily measured in numbers but in our response to the community. More people in treatment and recovery means a safer and more prosperous community for all of us.

GRANTS

BPD continues to take advantage of grant opportunities to provide services to Brattleboro at reduced or no cost. Adam Petlock passed on responsibility for managing BPD's Governor's Highway Safety Program to Officer Bradley Penniman. In 2018 BPD also joined a regional traffic enforcement task force, allowing us to pool our resources with those of nearby agencies to increase the effectiveness of enforcement efforts. We are pleased to report a reduction in overall collisions and bicycle/pedestrian collisions. Brattleboro did not suffer a single fatal vehicle collision in 2018. The Governor's Highway Safety Program awarded us a \$8,000 equipment grant, \$23,000 to fund overtime traffic details focused on occupant protection/seat belt use and driving under the influence of drugs or alcohol along with \$1,200 to fund the DRE program. Total amount from this program was \$32,200.

The Windham County Safe Place Child Advocacy Center awarded us \$60,000 to fund a Brattleboro Police Department investigator who works on child exploitation and child sexual assault cases.

CRIMINAL INVESTIGATION DIVISION – 2018 Mission

The mission of the Criminal Investigation Division (CID) is to assist and support the accomplishment of the overall mission of the Brattleboro Police Department through the application of specialized investigative skills and organizational structure in order to identify offenders and prepare cases for successful prosecution.

Staffing

During the majority of 2018, The CID was staffed by Detectives Erik Johnson and Gregory Eaton and was commanded by Detective Lieutenant Jeremy Evans. Detective Jonathan Whiteman left the department at the beginning of the year, which left one detective position vacant and that has yet to be filled. In October, Gregory Eaton was promoted to Sergeant and was transferred back into patrol. In his place, Joshua Lynde transferred into CID from patrol to fill one of the vacant detective positions.

Investigatory Capabilities

The investigatory capabilities of CID were

somewhat limited in 2018 due to the short staffing. Investigations into felonious crimes against persons were prioritized, and crimes against property were largely left to be investigated

in the patrol division. The one exception to this was fraud cases, where detectives completed several fraud investigations that led to multiple arrests for tens of thousands of dollars' worth of frauds. These included check, credit card, and identity theft cases.

CID conducted approximately 400 investigations in 2018, up by about 25% over 2017. These investigations included 4 commercial robberies, 70 sex-related crimes, and 36 deaths. The average investigatory time needed to clear or suspend these cases was 57 days. The clearance rate of crimes investigated by CID for 2018 was 90%. This number increased significantly from 2017, primarily due to an organizational change the department made with burglary investigations. Due to the short staffing in CID, the majority of burglary investigations were handled entirely in the patrol division. CID resources were only used for burglary investigations where there was a pattern that developed over the course of several burglaries.



Brattleboro Police Special Reaction Team (SRT) training for any contingency and prepared for whatever mother nature has in store for us.

MAJOR CASES

The investigation of felonious crimes against persons (other than death investigations, which may or may not be criminal in nature) is the priority of CID. Of those cases, there were several higher profile investigations conducted that received a significant amount of media coverage. These included the following notable incidents:

- The death of an infant. The investigation into this incident has been ongoing since January of 2017, and it is intertwined with a separate death investigation. A significant amount of resources have been put into this case throughout the year, with the investigation stretching to multiple states.
- The robbery of a bank on Putney Road. With the assistance of social media, the perpetrators were identified shortly after the robbery. Both were arrested later that same day, along with recovering much of the stolen money along with other evidence.
- Regional fraud/burglary/larceny suspect arrested. Over the course of the fall, a person committed dozens of thefts and frauds in NH and VT. Through coordination with multiple agencies in both states, the individual was arrested, and a significant amount of evidence was seized.
- Shooting on Canal Street. An apartment building on Canal Street was shot at multiple times, resulting in bullets entering all 3 apartments in the building. All of the apartments were occupied at the time of the shooting. Several items of evidentiary

POLICE DEPARTMENT

- value were seized, and the investigation is ongoing.
- Seizure of guns and drugs on Oak Street. As a part of an investigation into drug dealing at a residence on Oak Street, a search warrant was executed at the residence. As a result, multiple firearms were seized to include a sawed off double barrel shotgun, along with significant amounts of illegal drugs. This investigation is ongoing.
- Social worker at a health care facility having sexual relations with a patient. A significant investigation culminated with a search warrant being executed and a local social worker being arrested for multiple charges to include kidnapping, unlawful restraint, sexual assault on a minor, lewd and lascivious conduct with a child, and obstruction of justice.

DEATH INVESTIGATIONS

A primary responsibility of the CID is the investigation of deaths that occur in the Town of Brattleboro. Proper death investigations require extensive training and coordination with multiple agencies to include the Office of the Chief Medical Examiner, Health Care and Rehabilitative Services, various medical facilities inside and outside of Vermont, and the State's Attorney's Office. The BPD investigated 36 deaths in 2018. This was a slight decline in death investigations over 2017. Of those deaths, 15 were determined to be of natural causes, 7 determined to be suicides, 11 were considered to be accidental in nature, and 3 were undetermined in the cause. 11 of those deaths were determined to be drug overdoses. 4 of the overdose deaths are still being investigated and criminal charges may be forthcoming.

BURGLARIES

Due to the decreased staffing level combined with a higher caseload, detectives were not designated as primary investigators for burglaries this year. The investigation of burglary cases was generally confined to the patrol division.

Commercial Robberies

This year the BPD responded to 3 commercial robberies. One of these was cleared with an arrest of the two suspects. The others are still being actively investigated.

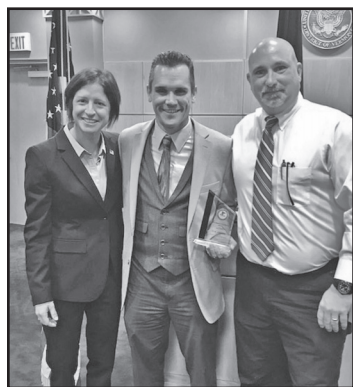
SOUTHERN UNIT FOR SPECIAL INVESTIGATIONS/ WINDHAM COUNTY SAFE PLACE CHILD ADVOCACY CENTER

The BPD continues to partner with the Southern Unit for Special Investigations/Windham County Safe Place Child Advocacy Center (CAC) to better serve juvenile victims of sexual crimes. As in years past, Detective Erik Johnson is assigned to the CAC for 32 hours a week, where he not only investigates Brattleboro cases of sexual assault but also assists other agencies with similar investigations. This is a tremendous resource that was utilized by the CID for over 58 cases this year, including 2 child death investigations.

SPECIAL INVESTIGATION

Internet Crimes Against Children

The CID continues to maintain a strong relationship with the Vermont Internet Crimes Against Children's Task Force (VT ICAC). VT ICAC continues to provide a great deal of funding for forensic software that the CID utilizes on a regular basis for a variety of criminal investigations, not just child exploitation cases. The CID has provided forensic assistance to federal, state, and local law enforcement agencies throughout the year. Additionally, CID Detective Erik Johnson has continued to provide internet safety presentations for grammar, middle, and high schools (public and private), along with various non-profits throughout Windham county. In 2018 Detective Johnson conducted 14 outreach presentations. CID detectives and resources were also utilized to investigate 18 child exploitation cases through the VT ICAC. These cases are often investigated with assistance from agencies throughout the country due to the nature of the Internet.

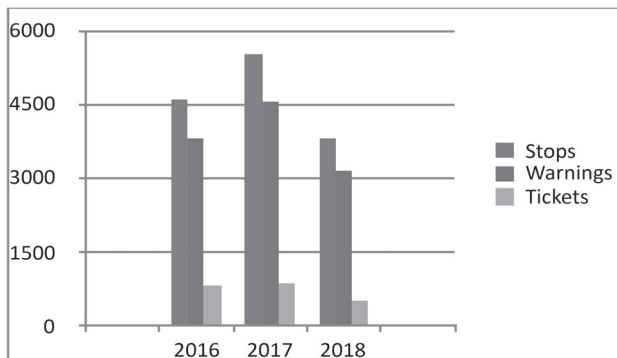


Detective Erik Johnson was recognized by the U.S. Attorney's office for his investigative skills and case preparation while at the Federal Building in Burlington. Pictured L to R, U.S. Attorney Christine Nolan, Detective Erik Johnson and Chief Michael R. Fitzgerald

SEX OFFENDER REGISTRY SWEEPS

The Brattleboro Police Department, in conjunction with the CAC and the Sex Offender Registry, has continued with the quarterly sex offender

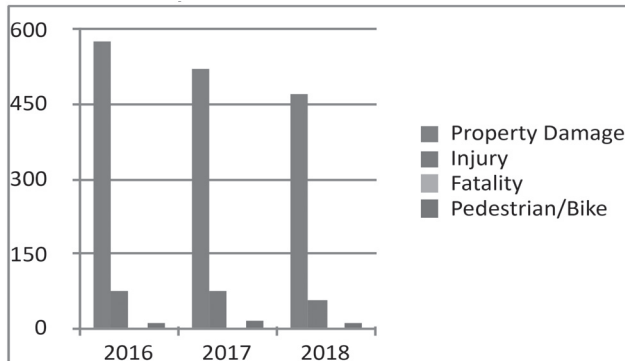
3-year Motor Vehicle Action Comparison



Total Motor Vehicle Accidents: 526

Property Damage Only : 469
Accident with Injury : 57
Fatality : 0

3-year Crash Comparison



2018 Traffic Reports

Stops made : 3812
Tickets written: 505*
Warnings given: 3173
* includes 29 non-motor vehicle offense tickets

317 Males were ticketed, or 62% of total. 265 white, 44 black, 1 Asian
87 Females were ticketed or 17% of total. 69 white, 10 black, 6 Asian

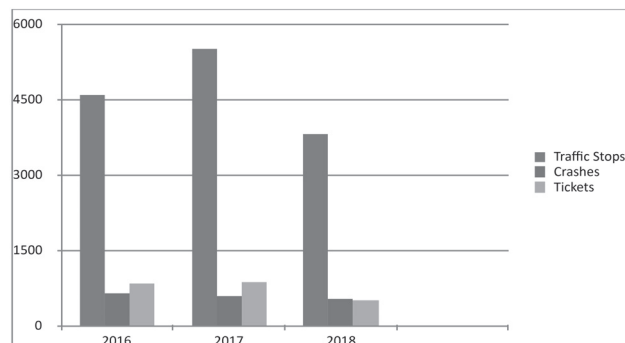
Highest numbers of tickets, by category:

Driving License Suspended: 83
Operating w/out Proof of Insurance/Financial Responsibility: 75
State Speed Zones: 63
Operating without a License: 59
Regulations in Municipalities: 51

Information source: Spillman Citation Table and Total Traffic Citation Report by Violation
This report did not use the demographic table.

Traffic Safety Committee Data

3-year comparison, Stops, Crashes and Tickets written



POLICE DEPARTMENT

checks in Brattleboro. These checks include a police officer making physical contact with each registered sex offender and confirming that the offender is complying with all registry requirements and outstanding court or probation conditions. Additionally, this past summer the BPD and the CAC, along with area police agencies and the US Marshal's Service, held a successful county wide sex offender registry check.

COMPUTER FORENSICS

The CID has two detectives that are trained through the VT ICAC to execute forensic evaluations of smart phones and computers. This type of training is becoming more and more important as the amount technology involved in criminal activity continues to rise at an astonishing pace. In 2018, detectives completed forensic evaluations on 20 electronic devices. Some of the crimes these devices were tied to included disorderly conduct (threatening), assaults, death investigations, kidnapping, restraining order violations, drug sales, and child pornography.

PRESCRIPTION DRUG DROP BOX

The Brattleboro Police Department has partnered with The National Association of Drug Diversion Investigators to help reduce the amount of prescription drugs in Brattleboro area homes that are either no longer needed or outdated. America's 12 to 17 year olds have made prescription drugs the number one substance of abuse for their age group, and much of that supply is unwittingly coming from the medicine cabinets of their family and friends. The BPD has a secure drop box at the police station where residents can drop off these expired or no longer needed prescription medications so that they do not fall into the wrong hands. In 2018 the BPD destroyed over 427 pounds of medications through this program.

2018 TOTAL INCIDENTS: 10,894

Total Arrests: 711

Total Motor Vehicle Stops	3812
Tickets given	505
Warnings given	3173

2018 LAW TOTAL INCIDENT REPORT, TOP TEN BY NATURE OF INCIDENT

This report shows what was called in by the public. This may or may not have been what the call actually involved, but it's the public's request for response.

- #1 Suspicious Person/Circumstance = 1152
- #2 Theft = 618
- #3 Agency Assistance = 604
- #4 Welfare/Suicide Check = 578
- #5 Traffic Accident w/Damage = 569
- #6 Animal Problem = 544
- #7 Burglary Alarm = 432
- #8 Citizen Dispute = 428
- #9 Trespassing = 428
- #10 Unlock = 416

2018 LAW INCIDENT TOTAL REPORT, TOP TEN BY OFFENSE OBSERVED

This report shows what the officer found at the incident. There can be multiple offense codes per incident, and not all offense codes result in arrest.

- #1 Suspicious Person/Circumstance = 1790
- #2 Agency Assist = 702
- #3 Welfare Check = 576
- #4 Animal Problem = 527
- #5 Accident-Damage = 501
- #6 Citizen Dispute = 487
- #7 Citizen Assist = 442
- #8 Trespassing Violation = 439
- #9 Unlock = 411
- #10 Public Speaking Engagement = 337

LAW INCIDENT COMPARISON OF 2017 TO 2018

From 2017 numbers:

Serious crimes of violence actually dipped a bit, but due to statutory changes, they appear to have increased.

- Aggravated Assault was up 16 to 32, but some of the explanation is a new standard that allows the act of strangulation to be considered aggravated assault without a loss of consciousness. Simple Assault dropped to 92 from 72, again partially because of the new standard.



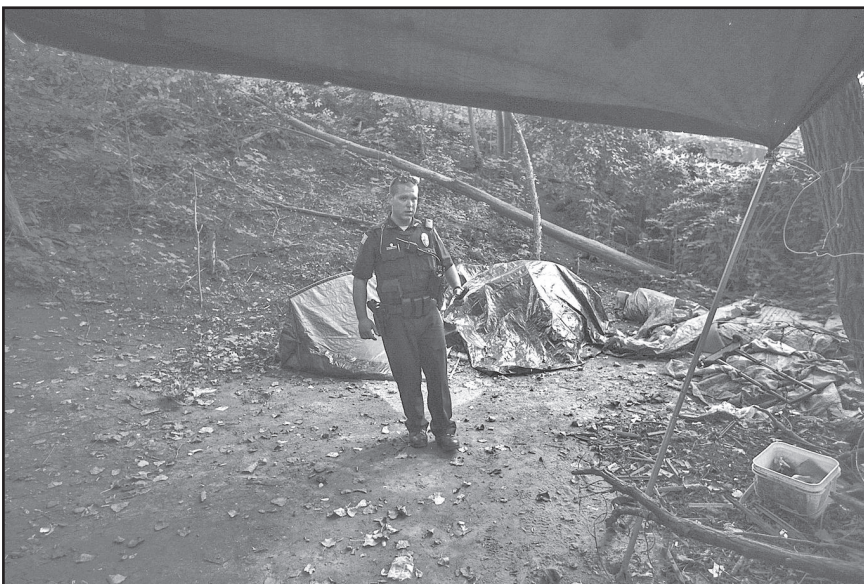
Officer Ryan Washburn walking "The Beat" in the downtown district. Brattleboro Police Officers logged over 2293 hours walking downtown. This is at the very core of our policing philosophy. We make it a priority to interact with all of our citizens and business owners on a personal level.

- Disorderly Conduct increased from 136 to 157 and Family Disturbance increased from 96 to 101.
- Sex Crimes decreased again this year from 8 to 4.
- Lewd Behavior decreased slightly from 59 to 54, after making a big leap in 2017.
- Stalking decreased from 10 to 8
- Robberies remained the same as 2017, at 9
- Burglaries decreased from 106 to 76
- Larcenies increased from 340 to 390, with shoplifting increasing from 89 to 120.
- Incidents of fraud increased, from 86 to 273, but much of the increase is the result of new reporting standards requiring us to create a separate incident for each use of a stolen credit card or check. There were 13 more arrests for fraudulent use of a credit card this year than in 2017.
- Vandalism increased from 111 to 147
- Drug violations stayed about the same, with possession incidents dropping from 67 to 53, and sale incidents increasing from 3 to 13.
- DUI increased from 40 to 81.
- Civil Drug violations decreased from 10 to 6
- Violations of Conditions of Release decreased from 244 to 121
- Arrests on Warrant increased from 191 to 240
- Trespassing Violations decreased from 549 to 490
- Criminal DLS (Driving after license suspension) remained the same, at 69.

LAW INCIDENT COMPARISON OF 2017 TO 2018, BY ALL OFFENSE CODES

This summary is of non-criminal incidents only

- Accidents with Injury stayed about the same, down 3 from 2017
- Accidents with Damage decreased, down 37 from 2017
- Animal Problems decreased significantly from 923 to 627, mainly because we were without an Animal Control Officer for approximately 3-4 months.
- Citizen Disputes stayed about the same, from 530 to 527
- Citizen Assists increased from 401 to 445, an 11% increase
- Burglar Alarms decreased slightly, from 207 to 193
- Juvenile Problems decreased from 180 to 131

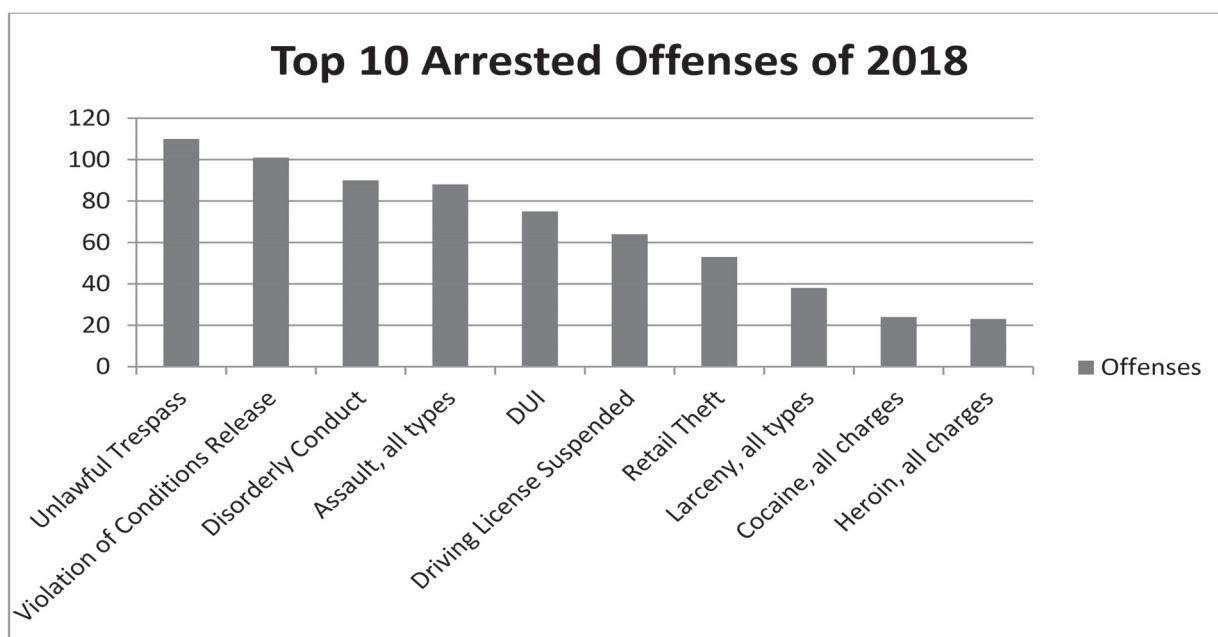


Officer Bradley Penniman performing community outreach.

3-YEAR INCIDENT COMPARISON, BY CRIMINAL OFFENSE CODE*

(There can be more than 1 offense code per incident. These are total times each code was used)

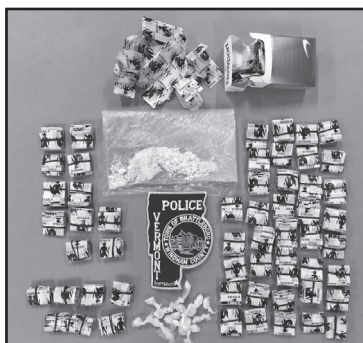
Offense	2016	2017	2018	Offense	2016	2017	2018
Consent Search	34	13	4	Regulated Drugs—Cultivation of	2	0	0
Suicide	5	3	1	Prescription Fraud	0	1	1
Accidental Death	6	2	4	Controlled Substance/Drug Equipment	18	0	0
Natural Death	16	2	5	Drugs—Civil	15	11	5
Sex Offense-Forcible Rape	8	2	2	Child Offense	9	2	5
Sex Offense-Attempted Forcible Rape	0	0	0	Mistreatment of Elderly	0	0	0
Sex Offense-Forcible Fondling	4	1	0	Contributing to Delinquency of Minors	0	0	0
Sex Offense, Statutory Rape	0	0	0	Runaway Juvenile	8	1	3
Sex Offense, Child Molestation	8	0	0	Domestic Abuse Order Violation	15	7	14
Attempted Sex Offense	0	0	0	Driving under the Influence	34	31	73
Sex Offense, Forcible, Other	2	0	0	Liquor Violation	11	5	2
Robbery	20	7	9	Disturbing the Peace	9	3	0
Aggravated Assault	18	13	24	Quarrels	0	1	0
Assault, Simple, Not Aggravated	112	60	47	Family Disturbance	135	78	79
Assault, Intimidation	7	5	6	Disorderly Conduct—Other	141	86	113
Stalking	3	4	4	Blackmail	1	0	0
Stalking, Aggravated	0	0	0	Conditions of Release Violation	207	207	75
Burglary/B&E—Force	38	59	54	Impeding Police Officer	31	3	1
Burglary/B&E—No Force	27	35	13	Discharging Firearms	2	1	0
Larceny—Pocket Picking	5	2	2	Phone Offenses	0	2	1
Larceny—Purse Snatching	4	10	8	Identity Theft	0	0	1
Larceny—Shoplifting	106	83	111	False Information to Police	12	8	5
Larceny—From Motor Vehicle	151	64	74	Kidnapping	4	1	2
Larceny—Auto Parts/Accessories	4	2	1	Escaping from Custody	0	0	1
Larceny—Bicycles	13	9	8	Probation/Parole Violation	0	1	0
Larceny—From Building	69	62	75	Public Nuisance/Pranks	2	1	2
Larceny—From Coin-Op Machine	1	0	0	Trespassing Violation	414	488	439
Larceny—All Other	70	81	84	Bomb Threat	0	0	1
Larceny—Skis/Ski Equipment	1	0	0	Fireworks	24	22	27
Theft of Motor Vehicle	16	10	23	Obstructing Justice	0	1	0
Arson	2	0	1	Cruelty to Animals	0	0	1
Forgery/Counterfeit	0	3	6	Vagrancy	1	12	27
Fraud, Bad Checks	0	3	5	Fugitive	9	10	9
Fraud	31	70	137	Arrest on Warrant-Federal Check	2	0	0
Fraud, Cred Card, ATM	0	0	68	Arrest on Warrant-Police Check	135	112	152
Fraud-Impersonation	0	0	0	Accident-Fatal	1	1	0
Fraud—Wire	2	3	0	Accident-Injury	78	63	57
Embezzlement	3	1	2	Accident-Damage	576	539	501
Stolen Property	6	6	4	Motor Vehicle Disturbance	159	148	196
Vandalism	157	93	109	Careless/Negligent Operation	17	6	2
Weapon Law Violation	6	2	2	Attempting to Allude Police	2	1	1
Prostitution	1	0	0	Driving License Suspended-Criminal	41	51	53
Lewd-Adultery	18	31	29	Leaving Scene of MV Accident	15	5	5
Peeping Tom	0	0	0	Littering	34	26	18
Pornography/Obscene Material	6	0	3	Fire Investigation	3	2	2
Sex Offender-Failure to Register	5	2	1	Fire Alarms	5	0	1
Regulated Drugs—Sale of	2	3	8	Assist Fire Investigation	0	1	0
Regulated Drugs—Possession of	41	34	33				



POLICE DEPARTMENT

2016 - 2018 PEDESTRIAN/BIKE CRASH All Pedestrian and Bicycle Crashes

Crash Date	Crash Time	Crash Type	Incident Number	Street Address	Bicyclist Count
01/21/2016	3:16 PM	Injury	16BB00478	Canal St	0
01/25/2016	9:29 AM	Injury	16BB00553	Main St	0
03/30/2016	8:14 PM	Injury	16BB02390	Lawrence St	0
04/13/2016	3:37 PM	Property Damage Only	16BB02769	Maple St	1
07/04/2016	12:24 PM	Injury	16BB05351	1154 Putney Rd	0
07/23/2016	11:45 PM	Injury	16BB06016	Elliot St	0
07/30/2016	11:34 AM	Injury	16BB06196	Western Ave	0
09/19/2016	7:04 AM	Injury	16BB07868	16 Town Crier Drive	0
09/23/2016	11:39 PM	Injury	16BB08021	Canal St	0
11/14/2016	2:19 PM	Injury	16BB09655	437 Vernon St	0
11/16/2016	5:21 PM	Injury	16BB09723	Linden St	0
12/16/2016	9:20 AM	Injury	16BB10560	132 Fairview St	0
01/19/2017	4:36 AM	Injury	17BB00511	659 Putney Rd	1
04/05/2017	5:35 PM	Injury	17BB02752	499 Canal St	0
04/10/2017	10:00 AM	Injury	17BB02872	Canal St	1
04/18/2017	7:00 AM	Injury	17BB03161	54 S Main St	0
04/27/2017	10:19 AM	Property Damage Only	17BB03426	Elliot St	0
05/07/2017	9:43 PM	Injury	17BB03810	Canal St	0
07/05/2017	3:51 PM	Injury	17BB05798	1156 Western Ave	0
07/21/2017	2:04 PM	Fatal	17BB06368	Western Ave	0
09/17/2017	6:56 PM	Injury	17BB08247	278 Western Ave	0
10/04/2017	5:58 AM	Injury	17BB08756	889 Putney Rd	0
10/06/2017	6:00 PM	Injury	17BB08830	30 Fairground Rd	0
11/02/2017	1:56 PM	Injury	17BB09646	Canal St	0
11/06/2017	7:59 PM	Injury	17BB09788	Western Ave	0
11/20/2017	8:23 AM	Injury	17BB10159	Birge St	0
12/01/2017	5:36 PM	Injury	17BB10446	Elliot St	0
04/18/2018	8:24 PM	Injury	18BB02891	Main St	0
04/28/2018	1:32 PM	Injury	18BB03118	1020 Western Ave	0
05/09/2018	1:18 PM	Injury	18BB03555	Canal St	0
08/11/2018	3:53 PM	Injury	18BB06536	Elliot St	0
09/10/2018	3:40 PM	Injury	18BB07516	2 Main St	0
09/10/2018	3:40 PM	Injury	18BB07516	2 Main St	0
09/15/2018	7:29 PM	Injury	18BB07689	766 Putney Rd	0
10/11/2018	2:30 PM	Injury	18BB08590	Canal St	0
11/13/2018	5:03 PM	Injury	18BB09548	Canal St	0



Removing drugs and dangerous weapons from the streets of Brattleboro.



OPERATIONS

After three years of growth in calls for service 2018 stabilized. BPD handled 10,894 calls for service, a reduction of around 2.7% from last year.

The department has undertaken an effort to train a small group of officers in higher risk tactical responses. These officers have completed several nationally recognized training courses and practice their skills monthly. They will respond to calls for service that may rise above the organizational, tactical, and equipment capabilities of an average patrol officer.

In November of this year BPD completed a multi-year research project into the purchase and deployment of body cameras. All uniformed officers now wear them when on duty. We look forward to using this tool to increase accountability of citizens and officers, more successfully prosecute cases, and continue to build public trust.

In May of this year, a violent felon traipsed across the country, committing armed robberies in many states as he travelled from Texas to New York, eventually arriving in Vermont. He crashed his way through our state, committing at least three robberies before Brattleboro officers located him. When confronted, the suspect fled into the woods and was

shot while resisting arrest. Once he was arrested, BPD officers administered urgent first aid, likely saving the suspect's life. He remains in federal custody awaiting trial for his many crimes. The actions of the officers involved were determined to have been legal and proper by the Vermont Attorney General's Office.

In addition to our outreach work and efforts to get help for opiate addicts, BPD continued efforts to investigate and arrest drug dealers. BPD draws a clear line between those in need and those choosing to victimize others. We work closely with the Vermont Drug Task Force and other agencies in our efforts to do this. Several arrests were made this year, including an arrest sweep of a group of dealers in December resulting in charges of selling heroin, pills, and fentanyl.

A search warrant was conducted by our Criminal Investigation Division at the end of the year that resulted in the seizure of hundreds of grams of heroin, cocaine, a sawed-off shotgun, and a handgun with the serial number filed off. We will continue our work to prevent this criminal element from establishing any more of a foothold in Brattleboro.

POLICE DEPARTMENT



2018 brought upgrades in technology and investigative technics to the Officers of Brattleboro Police Department. All officers have been trained and equipped in the use of the AXON Body Worn Cameras.

CPCC (CITIZEN POLICE COMMUNICATION COMMITTEE)

BPD continues to maintain a positive and productive relationship with the Citizen Police Communication Committee (CPCC). The board is currently made up of Ken McCaffrey, Elissa Pine, Gary Stroud, Leesette Bengar, and Beth Baldwin.

Established by the select board, the 5-member committee's charge was amended on October 21, 2014 as follows, "The mission of the Citizen Police Communications Committee (CPCC) is to facilitate mutually respectful communication between citizens and the Brattleboro Police Department regarding complaints, compliments or information concerning police procedures." To find out more about CPCC, contact the Town Manager's office at 251-8151 or townmanager@brattleboro.org.

We had a total of 13 citizen complaints filed in 2018. The majority of these were for rude/unprofessional behavior or procedural issues. Two alleged racially biased actions and one alleged excessive use of force. All of these matters were investigated and the independent and civilian controlled CPCC informed of the complaint and the outcome. In all of these complaints two were sustained resulting in discipline or retraining for the officer. The remaining complaints were either not sustained or the officer was exonerated.

In closing;

The Brattleboro Police Department is committed to establishing a partnership with all members of our community, to pro-actively solve problems and reduce crime. Our primary mission is crime prevention and the protection of life and property. The basis of all police action is the law; however, we are measured by our contribution to the welfare of our citizens, our concern for professionalism and the leadership we provide in guiding our officers

to obtain the highest level of ethical practice. We are committed to responding to the needs of the community with respect, fairness, compassion, and integrity.

I would like to acknowledge and personally thank Captain Mark Carignan, Lt Jeremy Evans, Lt Adam Petlock, Chief Dispatcher Wayne Stires and Office Manager Ginny Yager for their valuable input in the making of this report.

Respectfully,
Michael R. Fitzgerald, Chief
Brattleboro Police Department

BRATTLEBORO COMMUNICATIONS CENTER CENTRAL DISPATCH

Brattleboro Dispatch had a growing year in our new facility. We have been focusing on ironing out some procedural issues that have become apparent being in a new facility. We have been focusing on reviewing all our policies and procedures. This has been a daunting task, but we continue to be diligent in our focus and goals.

Dispatch also had a very busy year with call volume. As we dispatch for all 3 emergency services agencies in Brattleboro, they too have had busy years. Calls for service are as follows:

Brattleboro Police Department: 10,894
Brattleboro Fire Department: 2,550
Rescue Inc.: 5,747

Dispatch answered some 130,000 telephone calls this year. We answer 3 business phone lines along with the 2 emergency phone lines for the Police department. Additionally, we are responsible for 2 emergency phone lines for the Fire department, and 1 emergency line for Rescue Inc. That's a total of 8 lines answered by just 2 dispatchers, 24/7/365. After business hours, we also answer phone lines for the Department of Public Works.

We have had some changes with staffing as well over the past year. Belinda Lashway left dispatch and transferred to a new Town department. She is now the Office Manager for Public Works. While it has been difficult filling her shoes, I know she will excel in her new position. We filled her position with Kaitlyn Dingman. Kaitlyn was hired as a dispatch fill-in but when the FT position was available she eagerly moved into that position. Sarah Valiante moved from part-time into a fulltime position when Alexandra Andrews left dispatch to pursue her nursing career.

We have had a couple oral boards looking to fill the open part time position. This has proved to be a difficult position to fill and it is ongoing.

As this year has progressed we have identified some areas that need improvement. We have tackled these issues head on and con-

tinued to do so. We continue to have monthly training worksheets, completed by all staff. All staff also participated in a VT Alert refresher training. This was beneficial to all. The supervisor was able to attend an evaluation training put on by VLCT.

The dispatch schedule was changed last year from 8hr shift to 12. This change has been beneficial to all, to include the town.

Respectfully Submitted,
Wayne R Stires
Chief Dispatcher

FIRE DEPARTMENT

CHIEF'S REPORT

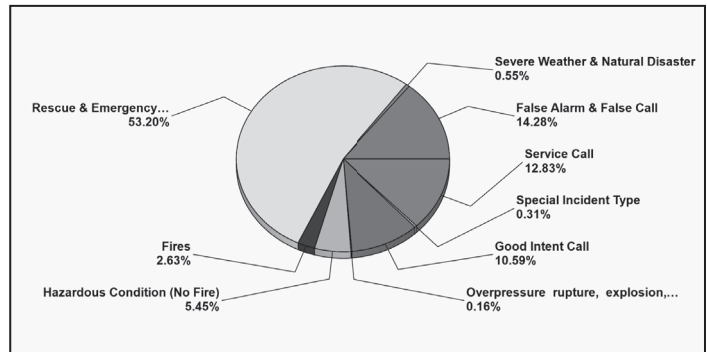
Though you may not see them daily, the two Brattleboro fire stations are staffed 24/7/365 by firefighters that are some of the most talented and dedicated you will find anywhere. While the fire problem varies across the country, there are several common contributing factors such as poverty, climate, education, code enforcement, demographics and other factors that impact the statistics. Like the rest of the country, heating appliance and cooking fires in Vermont continue to be the leading causes of structure fires. Residential properties account for most Vermont structure fires and civilian fatalities. Nationwide the National Fire Protection Association (NFPA) estimates that 25 percent of all structure fires are in residential construction, and account for 83% of fire deaths and 77% of injuries.

The American fire service is constantly evolving and the Brattleboro Fire Department, as well as fire departments everywhere, are asked to do much more than in the past. Locally, fire suppression, and as essential, fire prevention, continue to be our focus as is evident in our request to expand the inspections program of multifamily dwellings. We believe that more frequent inspections of the aging building stock that is used in multifamily housing will make for safer and healthier living conditions for occupants. However, in the last two decades, the role of the fire service has expanded to become literally America's all-risk emergency service and we must continue to work hard to continue to better serve the community. I recently read an article in a trade magazine that asked the question "is the term fire prevention outdated" and should we be calling it "community risk reduction?" The primary responsibility of BFD is to proactively protect the citizens of the community, and this involves many other activities in addition to fire prevention. We are actively involved in EMS response and prevention, local emergency management is lead by the fire department, we respond to weather emergencies and prepare for natural disasters. Two other

areas of focus that have gained attention in recent years is a growing epidemic of heroin and opiate-related drug abuse. This epidemic is not just an urban problem but is prevalent even in our most rural areas. BFD has responded to 109 overdose calls in 2018, including 5 fatalities. This is a problem that we own as both a community and EMS response stand point. The other area we continue to pay a lot of attention to, and train for is acts of terrorism, large event response and mass casualty incidents, with a concentration on active shooter events. This includes a lot of emphasis and training on our School Crisis Emergency Response Plan. It is incumbent on us to be prepared for an event such as this and for this reason fire and police administration has been meeting with staff from each local school to review the plan and answer questions.

2018 "happenings";

- BFD responded to 2550 calls for assistance in 2018, our highest ever annual run total.
- We reduced our apparatus fleet by one vehicle with the delivery of our new "rescue pumper" (Engine 2) in August and the sale of the 1999 rescue truck. Engine 2 is a dual-purpose vehicle, that of a traditional fire truck that carries water and equipment to fight a fire and was also designed to carry rescue equipment.
- In May the order was placed for our new aerial ladder from Pierce Manufacturing. The construction of the truck is underway with a tentative delivery date of April 2019.
- Our present ladder truck is under a sales agreement to be sold to West Windsor, VT when our new one goes into service. The



sale price is \$30,000.

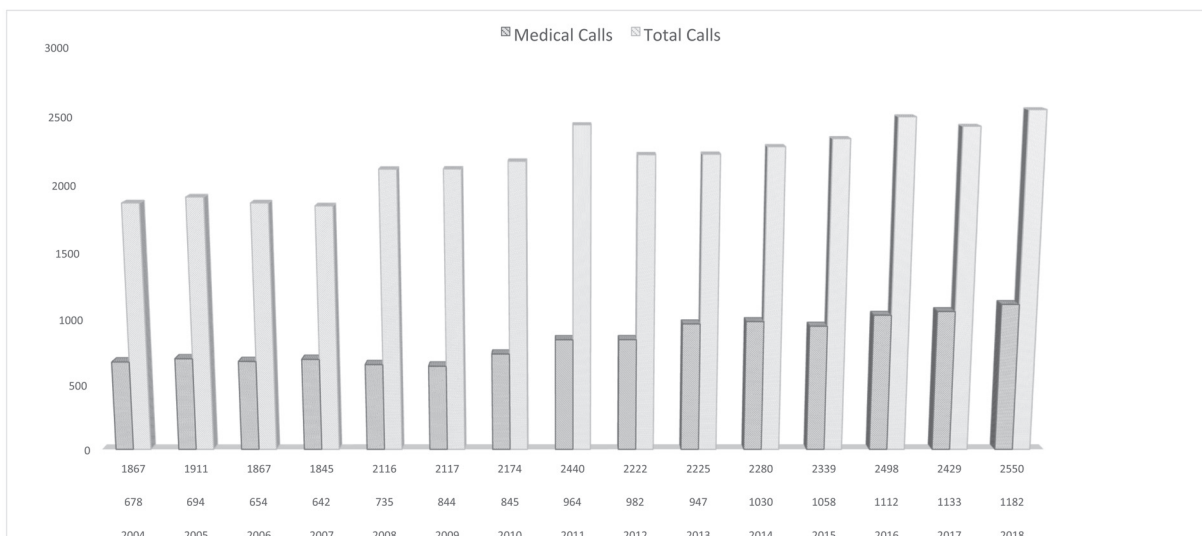
- Each of the shifts has "adopted" an elementary school and visits the school once a month to do an activity with the students. The activity may include reading a book in a classroom, enjoying a game of kick ball at recess or having lunch with them. The intent of the program is so the younger kids are not afraid of the uniform and get to know us in hopes that they will come to us in an emergency, not hide or run away.
- With the help of funding from private sources BFD has purchased eight ballistic vests that are available to and worn by staff when responding to an act of violence or any time they are felt to be worn. The hope is to purchase more in the future so there are enough for each member to have one when necessary.
- BFD would like to express our sincere gratitude to several local businesses and private citizens for their assistance in purchases made during the year. We would like to publicly thank Bradley Labs & Champion Overhead Door (ballistic vests), VFW & private citizens (Station 2 flag pole) and Emerson's Furniture along with Shippee Auto (mattresses for Central Station) for their generous contributions!

The Brattleboro Fire Department would like to take this opportunity to thank and con-

Brattleboro Fire Department

Emergency Response 15 Year Trend

Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Medical Calls	674	699	678	694	654	642	735	844	845	964	982	947	1030	1058	1112	1133	1182
Total Calls	1769	1827	1867	1911	1867	1845	2116	2117	2174	2440	2222	2225	2280	2339	2498	2429	2550



FIRE DEPARTMENT

gratulate Steve Rowell who resigned from the Dive Team in July after 29 years of volunteer service. Steve joined the team in 1989 while still a member of the Brattleboro Police Department. In 2002 he was recognized for 100+ volunteer hours with the team, in 2003 he was recognized for 200+ volunteer hours and in 2009 Steve received a Dive Team Service Award for 335 volunteer training hours. His skill and dedication to a very unique group is missed.

Despite the best efforts of the fire service, dollar losses by fire, as well as fire deaths nationwide, has climbed steadily since 2013. Public apathy is still a real problem. Despite our messages, people do not accept that a fire can happen to them. Responders and fire inspectors locally, and throughout Vermont continue to find homes and other

buildings that have outdated, inoperable smoke and carbon monoxide alarms. An inoperable or missing smoke alarm significantly increases your risk of not being able to escape. Additionally, a delay in detecting a fire prevents timely notification to the fire department resulting in more extensive damage to the property and putting first responders at a higher risk of injury. Properly installed and operating photoelectric smoke alarms and carbon monoxide alarms save lives, please check yours today.

Michael Bucossi
Brattleboro Fire Chief

INSPECTIONS & PREVENTION REPORT

As the Assistant Fire Chief, my responsibility is to over see the Life Safety and the Rental Housing Standards per the Vermont Department of Health. By looking at how similar towns in Vermont do their inspections program, it has been determined that it's time to restructure Brattleboro's inspections program.

There are just over 3,000 rental units within Brattleboro, including houses, accessory units associated with a primary residence, and apartments in buildings whose landlords do not live on site. The Assistant Fire Chief and one shift member from each of the three shifts perform regular life safety inspections to look for violations of the State's Fire Prevention Code, the Rental Housing Code (for which the Town has adopted the State's Code), and applicable health codes.

The process to determine what buildings will be done is to start at the beginning of the alphabet by street name. A letter is sent out to every building owner to advise them on what date and time a representative from the

fire department will be there to perform the inspection.

With the current process, we average 300 inspections annually. It will take 10 years to complete one cycle of the 3,000 units and that is not an acceptable amount of time to make sure tenants are living in a safe and healthy environment.

Checking what other towns in the state do, we learned that Burlington, Winooski, Saint Albans City, Bane City, and Saint Johnsbury all have ordinances requiring Rental Housing Registration. Some towns require all rental properties to be registered annually and others have broken their town down into quadrants. (For the purpose of this memo and the proposed program, "quadrant" means 25% of the total units and does not necessarily imply a geographic district.) The towns that do it by quadrants only require the buildings being inspected in that quadrant, during that year, to pay the per unit fee. The price per unit varies from town to town and the range is \$35 to

\$100 per unit. The building owner is required to file a registration form with the town. This form gives the property identification, number of units, people that manage the property, and emergency contact information.

During the year each apartment building in the quadrant is inspected. When the building is code compliant, the building owner will receive a Certificate of Fitness that is valid for a specific time period until the building will be inspected again or until an inspector must return for a complaint.

The model that is most conducive for Brattleboro is the Saint Albans City model. They broke their town down into quadrants. With the 3000 units in Brattleboro, we can break the town down into four quadrants requiring that 750 inspections are performed annually.

Respectfully,
Leonard Howard III
Assistant Fire Chief
Fire Prevention Officer/Health Officer

FIRE ALARM, COMMUNICATIONS, AND TRAFFIC SIGNALS

Municipal Fire Alarm

2018 was an average year for the municipal alarm system. The department responded to 2550 requests for service. Of those requests 200 of those calls were box alarm activations. Work continues on refurbishing master and street boxes as well as upgrading section of cable as needed. With the power company replacing several poles in town quite a bit of time has been spent transferring the fire alarm wire to the new poles and with several more to go, the transfer work will continue well into the New Year.

Progress is being made on adding wireless radio boxes for alarm reporting in Brattleboro. After a great deal of time spent researching and testing systems we have chosen a product from Signal Communications (SIGCOM). The first step in this process will be getting the alarm receiver upgraded at Brattleboro Central Dispatch. We have a funding request up for approval at town meeting in March out of the Police Fire Building Project funds. We are hopeful that this will be approved and we can replace an outdated receiver located in the dispatch center. Once this is complete we can start allowing radio boxes to be installed.

Phase 2 of this project will come in a 2020-2021 Capitol expense for the second redundant receiver that is required by NFPA 72.

Anyone with questions on how they can have a property connected to the Municipal system or to learn more about our Knox Box program should contact Joe Newton at the Brattleboro Fire Dept. 802-254-4831 jnewton@brattleboro.org

Fire/Police/DPW-Communications

In 2018 the fire department experienced a serious radio communications system failure. A major component failed that kept one of our three transmit sites out of service for several weeks. During this time we operated using two of the three sites with slightly diminished coverage. The current system was installed in 2005/2006 and is starting to show its age. With not many new replacement parts available we are actively pricing an upgrade for the system.

We are also pricing an upgrade for the Public Works Radio system as it is outdated and lacks town wide coverage.

Preventive maintenance is performed on all communications infrastructure on a monthly

schedule. Annually, a more thorough process is conducted to include testing of antennas and tuning of transmitters to ensure years of reliable operation. This is a very important step in caring for our communications system. We are able to identify problems when they are small and repair them to keep the systems reliable for the safety of firefighters, police officers and public works employees.

Traffic Signal

2018 was a better year for the traffic signals. With the completion of the I-91 bridge over the West River we have seen a reduction in the amount of wide load traffic through town. In turn this has decreased the amount of signal poles being hit by trucks. In the downtown area we continue to make improvements to the downtown corridor. This past fall we contracted with a company to come in and perform some repairs to improve the traffic flow. Over the next few months we will be upgrading the traffic cabinets to a GPS time synchronization system to keep the signal controllers running the proper traffic plan for the time of day.

2018 FIRE TRAINING REPORT

2018 was another very productive year with regards to Brattleboro Fire Department training. Department members logged more than 2000 hours of training for the calendar year. The pursuit of a wide range of training topics is a testament to the dedication our members have to our citizens.

We hosted another National Fire Academy class during 2018. The class was "Initial Fire Investigation for First Responders". It was attended by nearly the entire career staff of Brattleboro Fire Department, detectives from Brattleboro Police Department, and numerous other Vermont and New Hampshire firefighters.

Brattleboro Fire Department also hosted, sponsored, or attended multiple trainings and seminars on the physical and mental/emotional health of first responders.

These professions have seen a significant increase in the number of workers facing psychological trauma. Our Department has taken a proactive approach to this growing concern, which has prompted training in prevention, recognition, and treatment for such situations. One of these trainings was presented by a clinician from the Brattleboro Retreat Uniformed Services Program. This program provides treatment for emergency service and military personnel from all across the country.

The Department also attended trainings specific to interacting with those in our community suffering from psychological trauma and disorders. These trainings were presented by people in our community who are affected by these challenges and by local clinicians.

Like every other aspect of our job, we don't always have the opportunity to deal with the community on their best days. Our participation in these trainings enable us to provide a more effective service to this part of our population.

Our firefighters attended other training such as advanced fire behavior/flashover recognition, effective report writing, fire officer certification, various technical rescue disciplines, and leadership challenges, to name a few. We look forward to 2019 and continuing our commitment to lifelong education in the services that we provide.

David J. Emery Jr.
Captain / Training Officer

FIRE DEPARTMENT DIVE TEAM YEAR END REVIEW - 2018

The Brattleboro Dive Team specializes in underwater search and recovery, ice diving, deep water diving, and black water (zero visibility) diving. For the year of 2018, the Brattleboro Dive Team ended with an active roster of twelve (12) members. The members consist of five (5) permanent staff and seven (7) call staff. The Brattleboro Dive Team lost valuable experience with the retirement of Steve Rowell who gave 29 years of commitment to the team and added two energetic members to its ranks with Firefighter Alex Richardson and Firefighter William Streeter.

The Dive Team trains monthly for a minimum of four (4) hours. Topics include: search and rescue, ice rescue, underwater navigation, boat operations, CPR, Blood Borne Pathogens, among other topics. All members are also required to pass an annual swim test to remain with the team.

In the year of 2018, the Brattleboro Dive Team responded to ten (10) emergencies/call outs. We responded not only to the town of Brattleboro, but mutual aid to the following communities: Hinsdale, Londonderry, Putney, Dummerston, and Walpole NH. Of the ten (10) emergencies the Brattleboro Dive Team responded to, the Brattleboro Dive Team aided in the rescue of two (2) distressed citizens from water.



Dive Team Member Rowell

Team responded to ten (10) emergencies/call outs. We responded not only to the town of Brattleboro, but mutual aid to the following communities: Hinsdale, Londonderry, Putney, Dummerston, and Walpole NH. Of the ten (10) emergencies the Brattleboro Dive Team responded to, the Brattleboro Dive Team aided in the rescue of two (2) distressed citizens from water.

Charles W. Keir III
Captain – Dive Team Leader

RECREATION & PARKS

The Recreation & Parks programs and facilities are the heart of our Community. Through our programs and facilities, both youth and adults are able to connect with one another to enjoy safe and healthy activities and bond together to create a strong community.

Projects

West River Park

In 2018 West River Park was in full bloom with activities – Youth Boys and Girls Lacrosse, Small Fry Baseball, Men's Softball, Youth Field Hockey, Youth Soccer, Adult Ultimate Frisbee and several community special event rentals.

Skate Park

The BASIC Skateboard Committee members: Jeff Clark, Spencer Crispe, Francine Vallario, Melissa Clark, Elizabeth McLoughlin, Matthew Rink and Joe Bushey III, have been working hard to bring awareness for the need of a skateboard park in Brattleboro. They are working on plans to build a 4,900 sq. ft. skatepark in the upper portion of Living Memorial Park. Local/State permits have been secured. In addition, they have been raising funds through grants and a capital fund drive. To date they have raised over \$230,000.00 in donations/pledges/and grants. Since the beginning of the planning process the sq. foot cost of the Skatepark has increased and the BASIC Committee is looking into options to still complete the project with the funding that has been secured. The Committee is looking to secure in-kind donations in addition to fundraising efforts. Donations can be made through [youcaring.com](http://www.youcaring.com/brattleboroareaskatepark-688731), please check out the following link <http://www.youcaring.com/brattleboroareaskatepark-688731>.

Gibson Aiken Center Window Replacement

In the fall of 2017 the following windows were replaced at the Gibson Aiken Center:

- (8) Double Hung Windows were replaced in the Senior Center
- (33) Double Hung Windows were replaced on the 2ND floor of the Gibson Aiken Center
- (3) Double Hung Windows were replaced on the 3RD floor of the Gibson Aiken Center

Fundraising Efforts

The Department installed a Duck Slide in the Wadding Pool in the spring of 2018. This was made possible with a grant from The Vermont Community Foundation Nelson Withington Fund.

An overview of the programs and approximate number of participants as well as a comparison to last year are listed below. In addition to the traditional programs, I have also indicated the new programs with an asterisk (*). We offer over 60 programs and special events for citizens to enjoy.

Programs

	2018	2017
SPRING		
Girls Youth Softball	16	17
Pitch & Run	0 (<i>bad weather</i>)	5
Small Fry Baseball	92	87
T-Ball	52	52
Youth Lacrosse	58	73
SUMMER		
Afternoon Fun	10	15
Arts in the Park (weekly)	40-50 (weekly)	30-60(weekly)

RECREATION & PARKS

Baseball Camp	25	23
Basketball Camp	38	25
Day Camp	382	363
Gymnastics Camp	196	185
Lacrosse Camp	10	0
Little People	8	10
Men's Softball	465	475
Co-ed Softball	84	86
Pilates/Yoga	43	35
Soccer Camp	122	118
Swim Lessons	140	139
T.G.I.F. Morning Matinees (Weekly)	100 per week	150 per week
Track & Field	27	24
Women's Softball	143	142
Adult Ultimate Frisbee	42	49
Magical Earth Retreats Camp	9	7
Mad Science	11	8
Camp Out	13	-

FALL	2018	2017
Girls Field Hockey	18	14
Kindergarten Soccer	41	28
Youth Soccer League	137	149

WINTER	2018	2017
Adult Volleyball	142	99
Badminton	98	65
Basketball Clinic	22	20
Boys Youth Basketball	75	74
Chess Class	40	28
Coed 1st & 2nd Grade Basketball	42	40

Girls Youth Basketball	36	39
Gymnastics (Includes Team)	509	427
Indoor Soccer – Grades k-6	25	31
Kindergarten Basketball	20	17
Kung Fu	51	38
Men's Basketball	183	177
Movie Matinee	25	9
Open Gym/Game Room (daily)	15	20
Open Tot Gym (2 x a week)	10	15
Kickboxing	24	25
Speed Skating	16	4
Women's Basketball	34	37
Tai Chi	56	18
Winter Little People	0	0
Zumba	119	175
Table Tennis	116	99
Winter Mini Camp	7	11

SPECIAL EVENTS	2018	2017
4th of July	Several Thousand	Several Thousand
Bowling (Vacation Weeks)	300	393
Duck Derby	275	262
Easter Egg Hunt	150	181
Family Pool Party	330	175
Horrible Parade	150	135
Santa's Visit	125	119
Ski Skate Snowboard Sale	Several Hundred	Several Hundred
Super Bike Day	100	135
Winter Carnival Week	Several Hundred	Several Hundred

	<u>Total Daily Attendance</u>		<u>Total Season Passes</u>	
Facility	2018	2017	2018	2017
Skating Rink	18,575	18,399	75	92
Swimming Pool	10,375	10,112	190	147

Special Activities:

The Annual Fourth of July Family Day attracted several thousand people to take part in activities that included special softball games, the Small Fry All Star Game, swim races at the pool, a penny carnival, children's shows, bands, food booths, bungee run, giant slide, moon bounce, a fabulous fireworks display, and wonderful concerts were that were performed by "Les Julian", and "The Peter Miles Band". In addition NECCA put on a wonderful performance for citizens to enjoy.

The New Year's Eve Celebration "Last Night" to welcome in 2019 was a popular activity for citizens of the Brattleboro area to enjoy. This substance free special evening included a Family Concert, a Children's Concert, a Youth Celebration & Concert, skating, sliding, sleigh rides, bowling and a luncheon for Senior Citizens. The evening ended with a wonderful Fireworks Display over the Retreat Meadows.

Winter Carnival activities included a special bowling day at the Brattleboro Bowl, and Family Day at the Brattleboro Area Middle School. At Living Memorial Park there were skating races, a snow sculpture contest, a scavenger hunt, snowmobile rides, sugar on snow organized by the Rotary Club, the Annual Figure Skating Show, and the Withington Cup Ice Hockey Game.

Other special events that were offered over the course of the year included: The Annual Horribles Parade, an Easter Egg Hunt, and Santa's Visit. All events were very well attended. These events are a highlight in many children's eyes as they approach the various holidays and special occasions during the course of the year.

The Ski/Skate/Snowboard Sale, which is co-sponsored with the Brattleboro Outing Club and the Annual Bike Exchange, are valuable services that we offer to the community. It is an opportunity for families to sell as well as purchase good used equipment.

In addition to our regular programs we are very excited about the variety of activities we have to offer Senior Citizens that include:

Bocce	Movie Matinees
Basketball	Bowling League
Stretch & Exercise	Knitting & Craft Group
Drawing	Water Color
Sing A-longs	Bridge Play/Lessons
Indoor Walk	Wiffle Ball
Wellness Clinics	Tax Counseling
Craft Workshops	Foot Care Clinics
Bus & Van Trips	Blood Pressure Clinics
Senior Softball	Conversation groups
End of Life Planning	Strength Training
Oil Painting & Sequencing	Concerts
Pool Playing	Country Line Dance Lessons
Yoga	Van Trips to Wal-Mart
Cell phone/Tablet Workshops	Van Trips to Price Chopper
Badminton	Tai Chi
Intergenerational Programs	Skating
Flu Shot Clinic	Table Games
Holiday Celebrations	Tennis
Hiking	Computer/E-Mail Lessons
Poetry Writing	Senior Health Expo
Monthly Birthday Celebration	Medicare Minute with COVE/SMP
Investment & Retirement Workshops	Weekly Shopping Trips
Hearing Aid Clinics	Table Tennis
Special Interest Classes (College Level)	Pickle ball
Writing Group	Great Courses

My thanks and appreciation go to the Recreation and Parks Staff, Jessy Cudworth (Assistant Director), Adam Middleton (Program Coordinator), Kim Isaacsen (Administrative Assistant), Doug Morse (Maintenance), Paul Ethier (Park Supervisor), Adam Haskins-Norcica, Tony Lebron and Ron Wells, (Park Staff), and to the 42 part time employees who generously give their time and effort to make our recreation programs and park facilities appealing to the community. My appreciation and thanks are also extended to the Recreation and Parks Board, Ricky Davidson (Chairman), Bill Willson (Vice Chairman), Bethany Ranquist, Jessica Gould, Connor Floyd, Becky Day, and Todd Fontaine. Their support and assistance are invaluable to me as well as the Department.

The Recreation and Parks Department is grateful to the many, many volunteers and instructors who share their skills with others and provide quality programs for the community, and to those who generously volunteer their time as coaches and helpers for the various sports leagues. The Recreation and Parks Department is fortunate to have their support.

I would like to take this opportunity to thank the citizens of Brattleboro, local businesses and organizations for the support that you have given the Recreation and Parks Department over the past year. We could not offer the variety and quality of programs without your support. Thank you.

Carol Lolatte
Recreation & Parks Director

RECREATION & PARKS



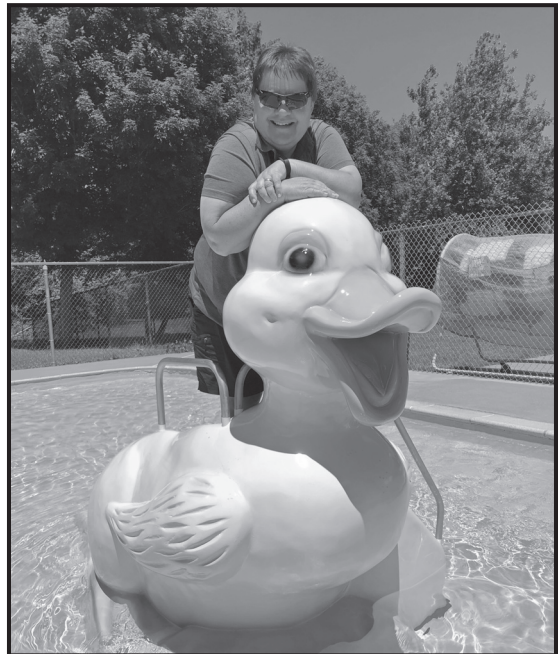
Public skating at Nelson Withington Skating Facility



*New duck slide at Living Memorial Park wading pool –
Special thanks to the Vermont Community Foundation
Nelson & Ruth Withington Fund*



New mural in the entrance into the Senior Center (Painted by Terry Sylvestor)



Recreation & Parks Director Carol Lolatte on the duck slide



First annual Dog Days of Summer co-sponsored with the Humane Society

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is responsible for the planning, maintenance, repair, and upgrade of our roads, bridges, drainage, sidewalks, parking lots, equipment, water supply, wastewater treatment, and the distribution and storage of those utilities. Public Works is organized into six divisions. The Administration oversees long term planning, capital project oversight, procurement, billing, permitting, and general management of all the other divisions within Public Works. The Highway Division is responsible for almost 80 miles of roads, 14 bridges, the drainage and storm water system, pedestrian facilities, and parking lots. The Maintenance Division repairs and rebuilds components of automotive and equipment fleet and also oversees the building maintenance of the facility located on Fairground Road. The Water Treatment Division is responsible for maintaining the Town's water supply and treatment. The Wastewater Treatment Division is responsible for the treatment of the Town's wastewater. The Distribution and Storage crew is responsible for all of the water and sewer mains in town.

ADMINISTRATION

On a day to day basis, administrative staff managed operations, oversaw multiple capital projects, responded as needed to support emergency services, oversaw departmental finances (including grants and budget planning), supported division staff, and coordinated closely with other Town departments as needed.

HIGHWAY DIVISION

The Highway Division Capital Improvement Plan focused on paving East Orchard Street, Glen Street, Jenny Lane, Upper Forest Street, and sections of Maple Street, Hinesburg Road, Chestnut Hill and the lower leg of Green Meadow. Eleven culverts that were either undersized or failing due to age were replaced in various areas of town as well as more than 20 storm drains being repaired.

In addition to routine drainage maintenance and repairs, the Highway Division eliminated flooding at the Boy's and Girl's Club by replacing storm drains and pipes on Flat Street. A section of drain line on Cotton Mill Hill was also replaced. Sidewalk repair on various sections of Western Avenue, Flat Street, Oak Grove, Clark Avenue, and Highlawn Road.

Routine seasonal maintenance included street sweeping, line striping, catch basin cleaning and repair, pothole patching, and roadside mowing. All gravel roads were graded in the spring and fall and chloride was applied for dust control. Additional scraping and shaping was done as necessary. Bridges were washed, culverts were replaced, and signs were upgraded with retroreflective ma-

terial. The crew also performed maintenance and repairs to the parking lots as needed. This year the Highway Division continued to communicate muddy road conditions to emergency services, delivery companies, and the bus companies.

ENGINEERING DEPARTMENT

The DPW Engineering Technician conducted 31 traffic studies (speed surveys) in various areas as well as one extended study for the Town of Marlboro. Working in conjunction with the Brattleboro Fire Department, he reorganized the online town fire hydrant database of 566 individual hydrants to aid in navigation to the hydrants. The technician digitized the water/sewer utility records for use in the field and implemented a computer based work management system. Using the DPW drone he provided aerial imaging for the many DPW projects, water and sewer line repairs, traffic safety studies, as well as using the drone to assist the Fire and Police Departments in searches, and crime scene photos.

The division also acquired the town's first plug-in hybrid electric vehicle for use as an engineering/administration vehicle. The Chevrolet Volt will save approximately 470 gallons of gasoline (compared to the vehicle it replaced), and emit 5.1 fewer tons of CO₂ into the atmosphere per year.



MAINTENANCE DIVISION

The Maintenance Division staff does all of the maintenance and repairs of equipment for all the divisions of the Department of Public Works, which includes the Highway Division,

the Distribution and Storage Division, Water Treatment Plant, and Wastewater Treatment Plant. The mechanics work on large and small trucks, tractors, loaders, graders, backhoes, and other specialty equipment such as the sewer flusher and the rodding machine. They also work on all the small equipment such as pumps, chainsaws, pipe saws, mowers, and string trimmers. Maintenance staff does metal fabricating for the maintenance and repair of snow plows, wings, trucks, and trailers as well as any small items that require attention.

The Maintenance division is also responsible for maintaining an inventory of needed replacement parts, including tires, oils, filters, and hardware such as nuts, bolts, hoses, etc. Maintenance personnel are on call and available for storms, fires, and other situations where they may be needed.

The Maintenance Division also assists all of the Public Works Department Divisions and other departments as needed. This specially trained crew can operate and repair any equipment at Public Works.

PLEASANT VALLEY WATER TREATMENT PLANT AND RETREAT WELLS

The Town's Water Treatment Facilities at Pleasant Valley and the Retreat Wells provided an average of 1.2 to 1.4 million gallons per day of water to the residents of Brattleboro. Our drinking water has consistently met both the Federal and State mandates for drinking water quality. The Water Treatment Operators monitor the water system closely and perform various tests that are required daily, monthly, quarterly, and annually.

The Town is in the process of developing a plan to upgrade the Water Treatment Facility at Pleasant Valley. We are working closely with a consultant to produce a cost and energy efficient plant upgrade that will meet all of our treatment needs. This includes the possibility of eliminating our discharge lagoons and sending our process water into our sewer system. This will eliminate the need to have those lagoons go through a specialty cleaning process on an annual basis. The forester



DEPARTMENT OF PUBLIC WORKS

continues to manage the watershed in accordance with current methods.

Each year, the Department sends out a Water Quality Report to all of the Utilities customers, which are also available at the Town Treasurer's Office and the Department of Public Works on Fairground Road.

DISTRIBUTION AND STORAGE

Utilities personnel was on hand to upgrade the manholes and valve boxes ahead of the paving performed this year. They responded to 4 water main breaks, maintained 11,000 linear feet of sewer lines, made repairs to 7 sewer lines and many other projects.

Routine annual operations for the Utilities Division include sewer line maintenance (on over 24,000 feet of line), quarterly meter reading, quarterly backflow testing, right-of-way maintenance, flushing water mains twice per year, and assisting other departments as needed. Crew members must also attend training to maintain their certifications on an annual basis.

The division was also involved in several other projects such as installing a new hydrant at the Municipal Center and replacing sewer lines at the Little League Field and Deacon Place. In addition, 64 radio read de-

vices were installed throughout the system to make water meter reading more efficient.

WASTEWATER TREATMENT PLANT

This year, our Wastewater Treatment Plant and staff received and treated over 460 million gallons of raw sewage from our collection system. This equates to approximately 1.26 million gallons per day. After treatment, it is discharged into the Connecticut River, in a condition cleaner than the river itself. All of the bio solids that are the result of the treatment process are dried and sent to a facility for recycling as compost, topsoil and other soil enhancement. On a daily basis, staff at the Wastewater Treatment Plant performed routine plant and pump station operation. They continue to complete all statutory testing as required by our licensure by both state and federal agencies. The plant continues to operate in compliance with all permitting requirements. In addition to routine operations, the crew has been quite busy performing seasonal maintenance of the wastewater facilities. Staff also maintains the pumping stations and contracts services for the Welcome Center and Algiers Fire District. As with the other Utilities Division Crews, the Wastewater Crew regularly attends training and classes to maintain required certifications.

In 2018 the Welcome Center pumping station located on Broad Brook road in Guilford was rebuilt. This station will become the property of the Town of Brattleboro in the near future.

RETIREMENTS



In 2018 long time DPW employee Don Rosinski retired. Don worked for the DPW for over 20 years in both the Utilities and the Highway Divisions.

For more information about the Brattleboro Department of Public Works, please visit the Town of Brattleboro Website at www.brattleboro.org or by phone at 254-4255.

HUMAN SERVICE AGENCIES

AIDS PROJECT OF SOUTHERN VERMONT

The AIDS Project of Southern Vermont (APSV) located at 15 Grove Street, provides case management services to people living with HIV/AIDS, their partners and family members including a nutritious food program and limited financial assistance. In addition, we provide HIV and Hep C testing, syringe services and treatment referrals as well as an evidence-based, health promotion intervention for people at high-risk for contracting HIV; providing clients with the skills necessary to be able to make healthy choices for their lives. During the period of July 1, 2017 – June 30, 2018, we served 436 Brattleboro residents through our Direct Services and Prevention Programs.

- HIV/AIDS = human immunodeficiency virus / acquired immune deficiency syndrome •

AMERICAN RED CROSS

The mission of the American Red Cross is to prevent and alleviate human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. We are a non-profit organization dedicated to helping local communities prepare for, respond to and recover from local disasters, most commonly home fires. The organization serves the entire New Hampshire and Vermont populations, including all Brattleboro residents. Services include: Disaster Preparedness and Response, Service to the Armed Forces (emergency messaging and financial assistance), Blood Acquisition and Distribution, and Health and Safety Education. Last year 5 Brattleboro residents received disaster response services provided by the American Red Cross.

BIG BROTHERS BIG SISTERS OF VERMONT

Big Brothers Big Sisters of Vermont is a Vermont-based 501(c)(3) charitable organization headquartered in Brattleboro. We provide high quality community and site-based one-to-one mentoring for children age 6-18+. Developing healthy relationships, improving self confidence and self-esteem, and achieving academic success are benchmarks of our program. 46 Brattleboro youth were served by Big Brothers Big Sisters between 7/1/2017 and 6/30/2018.

BOYS & GIRLS CLUB OF BRATTLEBORO

The mission of the Boys & Girls Club of Brattleboro is to inspire and assist all young people, especially those who need us most, to realize their full potential as productive, responsible and caring citizens. We meet this mission by providing after-school and out-of-school-time programs, activities and space for youth. We serve youth 6 to 18 years old in our Flat Street Club House. We offer programs in Character Development and Leadership, Education, the Arts, Sports & Fitness and Healthy lifestyles. We also provide free meals and snacks to all youth and families six days per week. For eight weeks each summer we offer a low cost summer camp for young people 6 to 14 years old, while providing drop-in services for all youth during those

same eight weeks. We also offer a licensed after school child care program for elementary aged students 6 to 10 years old. All of this we provide with a minimal membership fee of \$25 per year, but no child or teen is ever turned away because they cannot pay.

BRATTLEBORO AREA HOSPICE

Brattleboro Area Hospice (BAH) provides non-medical, volunteer-staffed programs for dying and grieving community members. We develop, train, place and support volunteers. We provide education and outreach to increase our community's understanding of and ability to cope with the issues of death and dying. In 2017 we completed our second full year of offering Advance Care Planning. "Taking Steps Brattleboro" our advance care planning program reaches into the community to encourage and support one and all to develop and register advance directives. One hundred percent of our funding is local—we receive no money from state, federal or insurance sources. All of our services are offered free of charge.

In the past year, Brattleboro Area Hospice served 338 Brattleboro residents. 64 individuals were served by the hospice care program. 149 family members and loved ones were served by our Bereavement Program. 125 residents worked with Advance Care Planning facilitators. 6 of our 7 current board members are Brattleboro residents. 119 Brattleboro residents serve as Hospice Care, Advance Care Planning and /or Bereavement Volunteers. Please call us at 257-0775 with any questions on death or dying.

BRATTLEBORO AREA PREVENTION COALITION

Brattleboro Area Prevention Coalition develops and implements comprehensive community efforts resulting in the ongoing prevention and reduction of alcohol, tobacco, and other drug abuse in the Windham Southeast Supervisory Union area. The Coalition was founded in 1995 and benefited greatly from the Drug Free Communities Support between 2004 and 2014. With federal, state, and foundation funding, the Coalition has been able to build collaborations and partnerships with multiple sectors in our community to assess and address issues, concerns, and trends in our community related to substance use and abuse. The Coalition purchased the disposal box for medications, (including opioids) that resides in the Police Department and promotes the two new disposal boxes at the hospital and Hotel Pharmacy. The Coalition heads a medical Rx Abuse Prevention team which holds quarterly dialogues for providers and pharmacists; serves on the Community Opioid Response Team (cortalks.org) which holds community conversations; and serves as the lead of the prevention workgroup for the newly formed Windham County Consortium of Substance Use. The Coalition also provides technical assistance and resources to the Brattleboro Selectboard, liquor retailers, and property owners/managers. The Coalition educates staff and students at five schools in Brattleboro, directly services the youth asset leadership teams, and co-leads the Above the Influence

youth group and the Queer-Straight Alliance at Brattleboro Union High School. The Coalition promotes several social norms campaigns including Lock Your Meds to address prescription drug misuse; Be a Parent, Not a BFF to address underage drinking; as well as CounterBalance and 802 Quits to address tobacco use. As part of this work, the coalition strives to find people in need of smoking cessation classes and help get them connected to smoking cessation coaches.

BRATTLEBORO CENTRE FOR CHILDREN

The Brattleboro Centre for Children serves families of children ages 6 weeks through five years old in the heart of downtown Brattleboro. We operate year-round with extended hours to meet the needs of working families. Our location is convenient for families who live and/or work in town. We have a quality rating of 4 STARS (Vermont's Step Ahead Recognition System, used to rate high quality early education providers in the state, with 5 STARS as the highest) and we partner with Windham Southeast Supervisory Union to provide tuition assistance to qualified preschoolers under universal preK (ACT 166). Our three play-oriented, activity based classrooms encourage each child's individual pace for learning under the guidance of a team of teachers whose qualifications all meet or exceed the Vermont Child Care licensing regulations. Meals are prepared on site at no extra charge to families and we collaborate with the Loaves and Fishes soup kitchen which provides two hot lunches per week as well as weekend meals to children and families all year long.

Brattleboro Centre for Children
193 Main St, Brattleboro, VT 05301

BRATTLEBORO SENIOR MEALS, INC.

Brattleboro Senior Meals, Inc. (BSM) is a non-profit food service organization that assumes the responsibility of meals preparation and distribution for the over 60 and disabled population of the greater Brattleboro Area in accordance with the guidelines of the Older Americans' Act. 24% of our meals are prepared and served at The Brattleboro Senior Center for the Congregate Dining program; over 70% for The Meals on Wheels Program. The remaining 6% of our meals are prepared at Vernon Green Nursing Home for residents in Vernon. Brattleboro Senior Meals is requesting funding for assistance with the cost of preparing meals at the Brattleboro Senior Center. The mission of Brattleboro Senior Meals is to maintain the quality of life for the senior citizens in the community by providing high quality congregate and home delivered meals to accommodate nutritional needs in an atmosphere that promotes healthy lifestyles and independent living through pleasant social interaction and meaningful contribution through volunteering. A Board of Directors that are volunteers meet regularly to establish policy, hire an executive director, monitor finances, adopt a budget, participate in securing financing and long range planning. During 2017-2018, BSM has served over 33,000 meals to 595 individuals (392 are Brattleboro

HUMAN SERVICE AGENCIES

Residents) with 4 paid staff and over 112 volunteers with a budget of \$269,153.

FAMILY GARDEN

The Family Garden provides high-quality child care to 44 of Windham County's youngest children (ages six weeks to five years) at 861 Western Avenue in Brattleboro, 28 of whom are Brattleboro residents. We deliver high-quality, family-style care to these children on a tight organizational budget while striving to compensate our teachers fairly, offering stimulating enrichment activities, and maintaining a cozy, nurturing, and safe physical environment. We always balance these goals – along with our philosophy that the benefits of multi-age settings and teacher continuity are enormous – with the economic reality of our families. Three quarters of our parents receive Financial Assistance and there are certainly many tuition-paying families for whom child care takes up a significant piece of their family budget. Increasing tuition is difficult, if not devastating, for both families paying co-pays and outright tuition. We cannot provide this high-quality early education experience with its unique attributes (multi-age, low ratio, teacher continuity) with revenue from tuition payments and financial assistance reimbursements alone. Funding from outside sources, like the Town of Brattleboro, is critical to our ability to continue operating our program.

THE GATHERING PLACE

The Gathering Place (TGP) is a 501c3 not-for-profit organization that has proudly served the elders and adults with disabilities residents of Windham County since 1989. The center is conveniently located at 30 Terrace Street in Brattleboro with a satellite location in West Dover, VT. Seniors and adults with disabilities of a variety of ages, races, religions and socioeconomic status enjoy the benefits of the center and its services every day. The Gathering Place is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The center is open Monday through Friday from 8:00 AM to 5:00 PM, and 53% of those we served in the last fiscal year were Brattleboro residents. The Gathering Place's myriad of services and activities are designed to bring health, fun, laughter and companionship to the lives of our participants and peace of mind to their families. Our enhanced services include:

- Nursing oversight (medication and diabetes management)
- Access to on-site counseling, and occupational and physical therapies, podiatry and hairdresser
- Daily exercise program including tai-chi
- Recreation and social activities including expressive arts, poetry and crafts
- Nutritious meals and snacks
- Personal Care (bathing and toileting assistance)
- Outreach Services
- Companionship
- Special Events
- Access to transportation and coordination of medical appointments

GREEN MOUNTAIN CROSSROADS

Green Mountain Crossroads (GMC) connects rural Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) people to build community, visibility, knowledge and power through social events, support groups, political education workshops and study groups, and multimedia projects. GMC lifts up the voices and centers the experiences of Brattleboro LGBTQ people, our families, and allies. We are seeking funding for our LGBTQ Community Building & Support Program, through which we worked with approximately 425 (unduplicated count) Brattleboro residents in the previous fiscal year. In anticipation of a capacity building year (having doubled our staff in order to expand development, outreach, and programming) and consistent with year-over-year growth in residents served, our goal is to serve 750 residents of Brattleboro in the coming year.

GREEN MOUNTAIN RSVP

Green Mountain RSVP is a Senior Corps pGreen Mountain RSVP (GMRSPV), a program of the Corporation for National and Community Service- Senior Corps, is nationwide and for people age 55 and older who wish to make positive impacts in their communities. GMRSPV has been helping local non-profit organizations by recruiting and placing volunteers to meet the community needs. The volunteer opportunities include supporting Healthy Futures and Aging in Place through food pantry support, meal delivery, transportation, AARP TaxAide, and companionship. In our companionship and wellness programs we offer twelve Bone Builder classes throughout Windham County, three of which are in Brattleboro with a total of 45 participants. Our volunteers also assisted in submitting over 300 tax returns in Windham County. We also recruit and place volunteers in many community nonprofits outside of our impact areas including mentoring, supporting blood drives, libraries, hospitals and more. In Windham, Windsor, and Bennington Counties we served over 2,500 people in our impact areas. Last year in Windham County, we had 86 active volunteers at 39 nonprofit organizations. Our motto is Do Good, Feel Good. There are many benefits to volunteering, not only for the community, but for the volunteer as well. In the coming year, we hope to become involved in preventing financial exploitation, through training of our volunteers and holding events in the communities we serve.

GROUNDWORKS COLLABORATIVE

Groundworks Collaborative was established in 2015 with the merger of the Brattleboro Area Drop-In Center and Morningside Shelter. This merger has combined the efforts of two successful and well-established organizations, which had previously served southeastern Vermont for 27 and 36 years respectively. Groundworks serves the greater Brattleboro area, providing ongoing support to our neighbors facing housing and/or food insecurities. Groundworks gives people the resources they need to improve the conditions in their lives, helping to create a support network and culture of understanding around

the issues they face. Groundworks is the single point-of-entry in our community for those struggling to meet their basic needs, offering a safe and welcoming place where people can come to receive the support they need. Groundworks is requesting support from the Town of Brattleboro to further our basic human needs programming - providing food, shelter and supportive services to members of our community. This programming includes Housing Case Management, Brattleboro's Day Shelter at Groundworks Drop-In Center, and our region's most heavily utilized Food Shelf. Altogether, Groundworks served an estimated 3,469 Brattleboro residents last year.

HEALTH CARE AND REHABILITATION SERVICES

Health Care and Rehabilitation Services of Southeastern Vermont, Inc. (HCRS) is a comprehensive community mental health provider serving residents of Windsor and Windham counties. HCRS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCRS provides these through its outpatient mental health services, alcohol and drug treatment services, community rehabilitation and treatment services, developmental disability services, and emergency service programs.

During FY18, HCRS provided 55,931 hours of services to 882 residents of the Town of Brattleboro. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Brattleboro.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Operating Officer, at (802) 886-4500.

MEETING WATERS YMCA

Founded in 1895, Meeting Waters YMCA is Brattleboro's largest provider of state-licensed school-age and designated specialized services childcare programs. Its Y-ASPIRE program (After-School Program for Inspiration, Recreation and Education), and Y Day Camp provide year-round out-of-school care for elementary school youth and their working parents. Specialized service programs provide vulnerable children and high-risk families with quality child care and specific supports that help meet their needs, strengthen their families, and promote their children's development. Last year, 108 Brattleboro youth and their working parents benefited from these programs for between 9 and 50 hours per week. Fifty-four percent of them were living in poverty or on the edge of poverty and required financial assistance in order to take advantage of these youth development and family strengthening programs. One third of those children were in need of specialized services care. Your \$5,000 investment was part of a total of more than \$76,600 in financial assistance to Brattleboro parents for participation in MWYMCA's youth development programs. By supporting parents'/guardians' ability to work, we are helping them meet their basic needs of food, shelter and clothing which contributes to decreasing the need for them to depend on other community and state

HUMAN SERVICE AGENCIES

agencies to do that for them. We are helping parents contribute to—and participate in—the local economy while at the same time building fundamental skills in their child(ren)—academic enrichment, healthy lifestyle habits, self-discovery, and critical social skills needed in today's business world and civil society. We are helping both parents/guardians and youth reach their full potential—to learn, grow and thrive. It is our Board's commitment to secure the financial resources to make these programs accessible to all—something that has been challenging in Brattleboro where we serve more children and families than in any other community in our service area, but from which we receive comparatively little in donations.

SENIOR SOLUTIONS

Senior Solutions (Council on Aging for Southeastern Vermont, Inc.) is the most established and comprehensive non-profit agency serving the elders and family caregivers of Southeastern Vermont. We have served Brattleboro and other communities in Windham and Windsor Counties since 1973. We provide basic critical services for the health and safety of elders and caregivers. Services include information and assistance, case management, Medicare and health insurance counseling, health and wellness programs, home energy efficiency services, nutrition services, grants for caregiver respite and flexible funding for unusual special needs not covered by other programs. Our toll-free Senior HelpLine (1-800-642-5119) provided information, assistance and referral services to 956 people from Brattleboro in the last year, assisting callers with problem solving, completing applications and connecting callers with the resource that best fit their needs, whether it was planning ahead for the future of an aging relative or addressing a current crisis. We provided case management to 157 Brattleboro elders last year, totaling 1,579.95 hours of service.

SOUTHEASTERN VERMONT COMMUNITY ACTION

Southeastern Vermont Community Action (SEVCA) was created in 1965 as part of the 'War on Poverty' and chartered as a *Community Action Agency (CAA)* – a private non-profit designated by public officials as the 'anti-poverty agency' serving Windham and Windsor Counties. Its mission is to *enable people to cope with and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty.* It does this by giving people the knowledge, tools and support to break the cycle of dependence, and works to find solutions to the deep-seated problems of poverty, largely by empowering and collaborating with those whose lives are affected by it daily. Support from the town will be used to enable SEVCA to provide critical emergency, stabilization, and self-sufficiency services to meet the diverse needs of low-income Brattleboro residents experiencing financial hardships. In the past year, SEVCA provided 1,125 services to 602 Brattleboro households consisting of 1,085 individuals. Our Family Services / Crisis

Resolution Program, whose Brattleboro Outreach office is supported by this funding, provided a total of 722 services to 433 Brattleboro residents. We provided 78 crisis fuel / utility assists to 113 residents, and 193 emergency housing assists to 321 residents.

TURNING POINT OF WINDHAM COUNTY

Turning Point is a community of recovery and in recovery, living our greatest purpose. We connect in compassion, dignity, and recovery. Little in life is as debilitating as addiction, but few things are as powerful, true, and redemptive as recovery. Turning Point is about helping people tap into the mind-changing, game-changing, and life-changing positivity of coming back to their best self. We provide means and methods; they provide the grit and desire. Together, we create energy, hope, and family. Our volunteer-led Center has been thriving since taking residence in our permanent home at 39 Elm Street in downtown Brattleboro. Some guests attend treatment programs; some have histories with the correctional system; others may find recovery through 12-step and other supportive programs, some spiritual and some cognitive or behavioral in nature. We support people in a diverse and ever-growing assortment of recovery paths. Drop-in guests seek peer support or a substance-free social environment; others attend educational and mutual-support groups. After moving to our permanent downtown site in January 2015, guest visits increased by over 40% the first full year and have remained strong—5,000 to 7,000 additional visits per year compared to our previous location! Participation by guests and group participants increases steadily each year, and our family of collaborative partners continues to grow as well. This past year, volunteers and coaches invested about 9,500 hours in supporting guests and providing peer-recovery support services. Our Center offers meeting space, recovery resources (including recovery coaching), peer support, and networking opportunities for people to learn, socialize, grow, and serve our community, free from addictions.

THE VERMONT CENTER FOR INDEPENDENT LIVING

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with significant disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life. Preliminary numbers for our FY'18 (10/2017-9/2018) show VCIL responded to approximately 78 requests from individuals, agencies and community groups in Brattleboro for information, referral and assistance and program services for individuals living with a disability. 33 residents called our Information, Referral and Assistance Specialists and VCIL Peer Advocate Counselors (PAC's) provided one-on-one peer counseling to 14 individuals to help increase their independent living skills.

Our Home Access Program (HAP) assisted 1 household with assistance to make their bathrooms and/or entrances accessible (1 project completed in FY'18 for \$5,000, another resident is on the waiting list for project in FY'19 and 1 project was completed at the end of FY'17). 4 residents received information from our Sue Williams Freedom Fund, (2 residents received assistive technology which can include hearing aids, scooters or flashing alarms for the Deaf at a cost of \$2,456.00 and 2 residents are on the waiting list for FY'19), and our Meals on Wheels Program (MOW) delivered 1,894 meals (\$12,311.00) to 30 residents. Our VT Telecommunications Equipment Distribution Program (VTEDP) provided information to 6 residents and 4 of them received equipment to help Deaf, Deaf-Blind or Hard of Hearing residents to communicate by telephone (\$1,743.00).

VERMONT FAMILY NETWORK

The Vermont Family Network is a state-wide organization whose mission is to empower and support all Vermont families of children with special needs. Through our Family Support Program we offer families a variety of services such as trainings, parent matches, school meeting support, and a help-line. Our Family Support Consultants are all experienced parents of children with special needs, allowing them to relate to and understand the unique needs of families dealing with the special needs of their children. Last fiscal year we supported 348 families in Windham County, 115 families of which specifically live in Brattleboro.

WINDHAM COUNTY HUMANE SOCIETY

Windham County Humane Society (WCHS) is requesting an appropriation of \$2,500 to provide essential veterinary care and pet food to low-income residents of Brattleboro, Vermont through our Pet Care Assistance Program. From July 1, 2017 to June 30, 2018, WCHS provided 126 low cost or free spay/neuter surgeries, 117 low-cost to free vaccinations and 7 low-cost or free pet euthanasias for Brattleboro residents. Fifty-two lost pets were reunited with their owner residing in Brattleboro. Two hundred thirty-nine prescription medications, diets or parasite control products were dispensed at reduced or no cost to low-income pet owners in Brattleboro.

WINDHAM COUNTY SAFE PLACE CHILD ADVOCACY CENTER/ SOUTHEASTERN UNIT FOR SPECIAL INVESTIGATIONS

Windham County Safe Place Child Advocacy Center/Southeastern Unit for Special Investigations (Safe Place) is a multi-disciplinary task force whose mission is to facilitate an integrated response to victims of child physical and sexual abuse, and victims of adult sexual assault that reduces trauma, promotes prevention and advocacy, and supports healing for all in our community affected by these offenses. The staff at Safe Place collaborate with individuals from agencies across Windham County, including law enforcement, legal, DCF – Family Services, medical, and mental health providers to streamline services for families, resulting in

HUMAN SERVICE AGENCIES

a minimization of trauma and stress. In fiscal year 2018, Safe Place CAC/SUSI served 54 Brattleboro residents (plus their families) and a total of 130 families and individuals throughout the county.

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union requests \$7,500 in funding for the operation of the Summer Food Service Program. The Summer Food Service Program (SFSP) is a program of the Food and Nutrition Services, an agency of the United States Department of Agriculture. In Brattleboro, 982 youth qualify for free or reduced lunch at school during the school year. In the summer many of these children would lose access to their most reliable source of nutrition if it weren't for the Summer Food Service Program. The USDA, through the State of Vermont, provides reimbursement for meals and snacks served to any child 18 years of age and younger. We are looking for funding assistance to offset the cost of implementation that is not covered through the USDA, which includes operational costs such as program coordination and monitoring to make sure the SFSP sites and food service company are in compliance with USDA regulations and the cost of transporting the meals to each site. From July 1, 2017-June 30, 2018 10,731 snacks and meals were served to area youth. Due to Brattleboro having such a high rate of youth who qualify for free and reduced price school meals, we are not required to track participant information and instead can serve any child 18 years of age and younger who shows up to eat. This makes it difficult to know how many

Brattleboro residents we served, but all sites were located in Brattleboro.

WOMEN'S FREEDOM CENTER

The Women's Freedom Center (WFC) is the domestic and sexual violence organization working to end physical, sexual and emotional violence against residents of Windham and southern Windsor Counties. Services are available 24 hours a day, 365 days a year and are free and confidential. During fiscal year 2018, the Women's Freedom Center responded to over 1,700 hotline calls and had over 3,500 contacts. 1,205 people who were abused (713 women, 31 men, 2 non-binary individuals and 459 children; 8 of whom identify as transgender) were provided with services including thousands of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare. These figures include **449 survivors from Brattleboro (301 adults and 148 children)**. Safe, confidential, emergency shelter was provided for 173 people fleeing domestic violence (121 adults and 52 children), 85 of whom were from Brattleboro. Education and community outreach activities—including school presentations, workshops, violence prevention and support trainings—were provided for approximately 1,500 people (including over 860 children and youth). Since our beginning in 1974, the WFC has worked to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to survivors and their children who have ex-

perienced domestic violence, sexual assault, stalking, and dating violence. We hope you will consider our contribution request as an investment in creating a future free from violence, something we all deserve.

YOUTH SERVICES

For over 46 years, Youth Services has served the needs of youth and families in and around Windham County. We provide transformative programs in prevention, intervention and development for young people and families. We believe in helping people learn how to grow, both as individuals and as a family, so they can learn to rely on themselves and their own networks to face future issues. Youth Services currently offers nineteen different programs that focus on youth development, restorative justice, workforce development and substance abuse prevention/treatment. Some of these programs are case management services for teens and young adults, career-based mentoring at the area high school, 24/7 emergency housing youth crisis line, a transitional living program, supervised visitation, pre-trial services and court diversion for youth and adults. This past year, 405 residents were served from Brattleboro. In addition, many family members also benefited from our services. Support from the Town of Brattleboro helps make it possible for Youth Services to be responsive to the ever-changing needs of our area's residents.

Russell Bradbury-Carlín
Executive Director

www.youthservicesinc.org
Transforming Lives, Inspiring Futures

VERMONT DEPARTMENT OF HEALTH

Your local office is in Brattleboro at the address and phone number below. Available to help individuals and families at worksites, schools, town meetings, or by appointment, we work hard to provide you with knowledgeable and accessible care, resources, and services. We also partner with local organizations and health care providers to ensure we're equipped to respond to the community's needs. In 2018, we worked in partnership with communities to:

- Increase capacity to prevent underage and binge drinking and reduce prescription drug misuse and marijuana with Regional Prevention Partnerships (RPP).
- Prevent and control the spread of infectious disease. In 2018 we spent \$13,729,406 on vaccines provided at no cost to healthcare providers around the state to make sure children and adults are protected against vaccine-preventable diseases. We also responded to 244 cases of infectious disease.
- Promote wellness by focusing on walking and biking safety, reducing tobacco exposure, and increasing access to healthy foods through the implementation of local projects and municipal strategies.

- Support healthy families by helping kids stay connected with providers and dentists following transfer into foster care.
- Serve families and children with the Women, Infants, and Children (WIC) Nutrition Education and Food Supplementation Program. In 2018, we served over 11,000 families statewide.
- Provide trainings on Help Me Grow to Healthcare and Early Childhood Education Providers to support improved access to resources and services for parents and families with young children.
- Share new data and reports including the Vermont Lead in School Drinking Water Testing Pilot Report which is helping Vermonters understand and address the risk of lead in school drinking water, and the Injury and Violence in Vermont report, which is shedding light on the risk of suicide among youths.
- Work with businesses in planning and starting worksite wellness strategies to improve on-the-job opportunities for health for local residents, including creating Breastfeeding Friendly locations to support growing families.

- Work with local partners, including, schools, hospitals, and emergency personnel, to ensure we are prepared to distribute medicine, supplies, and information during a public health emergency.
- Improve understanding of how to stay healthy at work, home, and in the community through initiatives and resources related to 3-4-50, Help Me Grow, WIC, Building Bright Futures, Be Tick Smart, 802Quits, and the Breastfeeding Friendly Employer project.

Learn more about what we do on the web at www.healthvermont.gov

Join our local Facebook page at www.facebook.com/vdhbrattleboro

Follow us on www.twitter.com/healthvermont

State of Vermont Department of Health

Brattleboro District Office
232 Main Street, Suite 3
Brattleboro, VT 05301

Phone - 802-257-2880

Fax - 802-254-6360

Toll free - 888-253-8805

HealthVermont.gov

BRATTLEBORO COMMUNITY JUSTICE CENTER

At the Brattleboro Community Justice Center, we are in the business of building community and repairing harm. With a staff of three, two interns, and fifty volunteers, our BCJC community uses restorative justice practices with those who have done harm and those who have been harmed to work through conflict, support all involved, and create safer communities. Whether mediating a playground argument between two youth, facilitating a community-wide conversation after a hate incident, or supporting a formerly incarcerated adult to get back on their feet and prevent re-offense, we help people to succeed and thrive with support from and accountability to their community.

The BCJC is funded primarily by the Vermont Agency of Human Services (Department of Corrections), with in-kind support and fiscal sponsorship by the Town of Brattleboro. In 2018, in addition to maintaining and strengthening our core DOC-funded programs, we expanded our reach further into schools and neighborhoods to widen our impact, increasing the number of people and groups that have access to restorative practices.

CORE PROGRAMS

Restorative Reentry Program:

Our Reentry Program's core work is to provide Circles of Support and Accountability (COSA). Individuals recently released from incarceration meet weekly for a year or more with a team of community volunteers who help navigate the challenges of reentry with an eye towards community safety. In 2018, 13 individuals had COSA teams and 18 volunteers participated in 1 or more COSAs. Our Reentry Coordinator worked one-on-

one with most of our COSA participants and 9 additional individuals recently released from prison to help them successfully transition out of incarceration, supporting them with everything from groceries to housing to Social Security benefits.

COSA participants reached milestones in their own lives and contributed to their families and communities; they graduated from the Farm-to-Table program, went to the Vermont Statehouse as part of a restorative justice delegation, worked hard on recovery, made strides toward their GEDs, reconnected with their children, and more.

Restorative Justice Panels:

Individuals who have pleaded guilty to offenses such as DUI, retail theft, and disorderly conduct meet with a group of 4-5 trained community volunteers 4 times over the course of 4 months to address what happened, how people were harmed, how to make amends, and how to avoid re-offense. We reach out to harmed parties so that their needs and perspectives inform the process.

Participants consistently share the positive effect the conversations with panel members have for them, whether it's a mom who recognizes the impact her drinking has on her children or the man who repairs his neighbor's mailbox after backing into it with his car and leaving the scene.

In 2018, 81 individuals were referred to a Restorative Justice Panel and 33 volunteers served on one or more of our 7 monthly panels.

Justice Alternatives

Individuals are referred to the Justice Alternatives program before they are charged

with a crime ("pre-charge"), and if they complete the program successfully they are not charged. Offenses are similar to those in the RJ Panel Program. Generally, participants are referred who have no prior offenses on their record; the Brattleboro Food Coop pilot program accepts individuals with or without priors.

Justice Alternatives is crafted to each situation: referred individuals might participate in a facilitated conference with the harmed parties or any number of other activities to address the harm done. In 2018, 24 cases were referred to the Justice Alternatives Program.

Mediation & Community Conflict Assistance:

The BCJC offers mediation for individuals and groups in the community who request the support of a trained mediator/facilitator to work through conflicts. We assist with resolving conflicts between neighbors, co-workers, friends, and business owners/patrons. In 2018 we led 5 mediations.

Safe Driving Program:

The BCJC offers this two-session class for people who have been convicted of driving offenses such as Driving Under the Influence. At this engaging and participatory course, participants consider the impacts on self, family, community, and others. Participants hear from a panel of victims of driving offenses and create a safe driving plan. In 2018, 41 participants completed the Safe Driving Program.

High School Circles of Support:

High school circles of support match trained community volunteers with students

BRATTLEBORO COMMUNITY JUSTICE CENTER

who request a group of supportive adults. A collaboration between the BCJC and the Brattleboro Union High School Restorative Justice Program, Circles meet weekly at BUHS.

Community Forums and Events:

Between presentations, trainings, community circles, and other events, the BCJC led or co-led more than 50 events during 2018.

For example, BCJC collaborated with the Brattleboro Compassion Committee to hold a "community circle" in response to anti-Semitic chalking in June 2018. More than 60 community members showed up to discuss the impact this event had on them and to connect with each other.

BCJC also worked with Greater Falls CJC, Vermonters for Criminal Justice Reform, and Windham County Safe Place – SUSI to present the film *Untouchable* and facilitate a panel discussion on the impacts of sex offender registries and other laws; more than 25 community members attended this event at the Putney Library.

NEW PROGRAMS AND PROJECTS

Restorative Practices in Schools Program

In partnership with the Greater Falls Community Justice Center in Bellows Falls, the BCJC launched a Windham County

restorative practices in schools training team. Our team of five provided restorative practices training for teachers and students, led restorative circles in K-12 schools, and provided mediation support for conflict among school community members. During 2018, members of our team worked with youth and adults at Putney Central School, The Putney School, Marlboro College, and others. We were a member of the WSESU Middle School Leadership Conference planning team and co-led a training with a Women's Freedom Center advocate about gender and restorative circles in schools for 25 WSESU staff and faculty.

Brattleboro Food Co-Op Pre-Charge Pilot Program

In partnership with the Brattleboro Food Coop, Windham County State's Attorney, and Brattleboro Police Department, we launched this exciting pilot program in October 2018. Certain low-level offenses that take place at the Brattleboro Food Coop are referred to the BCJC for a restorative justice process where the individual referred looks at what happened, who was harmed, how to repair the harm, and ways to avoid re-offense. Harmed parties are invited to be involved in the process. If the individual completes the program successfully, they are not charged with a crime.

Restorative Practices at Great River Terrace

BCJC has been thrilled to join staff and tenants at the new permanent supportive housing neighborhood Great River Terrace (GRT) to lead circles and train staff and tenants to use restorative justice practices to build community and respond to conflict. An initiative of Groundworks Collaborative, Windham-Windsor Housing Trust, and HCRS, GRT opened its doors to tenants in July; BCJC began collaborating with the GRT community in October.

Diversity, Inclusion, and Social Equity Committee (DISE)

Inspired in part by the Town of Brattleboro's initiative, in 2018 the BCJC Board launched its "DISE" Committee to promote equity throughout the organization. Composed of an array of BCJC stakeholders, the Committee is working to solicit input from community members affected by oppression and injustice, develop a vision of equity in our organization, and start to make this vision into a concrete reality.

RESCUE INC.

Rescue Inc. is your community non-profit provider of emergency medical treatment and transportation. Rescue Inc., founded in 1966, has been providing service to the region for the past fifty-three years. Citizens and visitors of our fifteen-member towns receive state of the art emergency medical response, critical care transport and rescue services, as well as stand-by and disaster response. Our regional service delivery model allowed us for the second year in a row to respond to 100% of emergency calls in our coverage area. We gladly

supported our neighbors with mutual aid and provided both nonemergency and critical care transportation from our local hospitals. In total we responded to more than 6200 requests for service. We operate nine ambulances out of stations located in West Townshend and Brattleboro. During the last year, through the generosity of our communities, we have been able to upgrade two stretchers, two ambulances, purchase bullet-proof vests for our medical providers, and purchase a drone to support our search and rescue team. Our public education

team trained hundreds of citizens in CPR, Stop the Bleed, and First Aid. Our EMS educators hosted four classes, training the regions next generation of basic and advanced emergency medical responders. Other highlights include hosting three national speakers on critical care transport as well as an intense two-day training on active shooter response. We thank you for your continued support and look forward to advancing the delivery of prehospital medicine serving this region in the future.

SOUTHEASTERN VERMONT WATERSHED ALLIANCE

The 2018 monitoring season presented the Southeastern Vermont Watershed Alliance with multiple challenging conditions, from very dry to near flood stage. But those unusual conditions also produce much important data and help identify troubled areas. Our wonderful volunteers were not deterred in their sample collecting.

Volunteer coordinator, Ryan O'Donnell, was ably assisted by Americorps volunteer Billy Earnest. Together with Board members, SeVWA presented several educational programs, participated in two wildlife festivals and initiated three Source to Sea clean-ups.

As we grow and take on new opportunities, our relationship with the Connecticut River Con-

servancy grows stronger. They provide us with immeasurable support and encouragement.

We are so proud and grateful for the continued support of our member communities. It shows that you value a future of clean, health water for all to enjoy.

Thank you for your commitment.

THE WINDHAM REGIONAL COMMISSION

The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Vermont to provide effective local government and to work cooperatively with them to address regional issues. In the absence of county government, we provide an essential link between towns, the state, and the federal government. The region is comprised of 27 member towns: the 23 towns of Windham County; Readsboro, Searsburg and Winhall in Bennington County; and Weston in Windsor County.

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for the coming year. Brattleboro is currently represented by Sue Filion and Elizabeth McLoughlin. Each Commissioner represents their town's interests before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. Active service on these committees is very important because the WRC is organized around a strong committee structure. It's within these committees that most Commission decisions are made. All WRC meetings are open to the public and subject to Vermont open meeting law.

We assist towns with a number of different activities, including town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard and river corridor by-law assistance; natural resources, including assisting towns with watershed restoration projects and implementation of the state's new

clean water law; Act 174 town energy planning; transportation, including traffic counts (automotive, bicycles, pedestrian), inventories (bridges, culverts, signs, road erosion), road foremen training, and serving as a liaison with VTtrans to report damage to town road infrastructure to the state as a result of flooding; redevelopment of "Brownfields" sites (sites that are or may be contaminated by hazardous substances); review of projects submitted for review through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant application and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

We help towns make the most of the financial and human resources they have both individually and collectively, assisting with projects between and among towns, building and augmenting the capacity of volunteer-based town boards and commissions, and providing professional services to towns that may want to take on a project that is beyond what they can comfortably manage with their own staff and volunteers. Our relationship with towns is inherently collaborative. For instance, towns may choose to have their plans reviewed by the Commission; town plan review and approval by the WRC is not mandatory. The regional plan, which was updated in 2014 following a two-year process, is developed in consultation with member towns, reflects town plan policies, and is ultimately approved by our towns.

Past year highlights reflect the range of services we provide to the towns of the region. We've begun a pilot study in collaboration with

the Rich Earth Institute to explore innovative technologies that can help address village wastewater capacity and groundwater quality issues. We continue to support the development of watershed collaboratives, and participate in efforts like the Confluence Project, which bring together diverse stakeholders and citizens to better connect with their shared watersheds to improve water and habitat quality. We're leading two renewable energy grant programs. One provides assistance to schools and other public buildings to install modern wood-fueled heating systems. The other provides grants for renewable energy development. We've helped towns apply for grants to conduct road erosion inventories and conduct road erosion work. We assist towns with local emergency operations planning. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website (www.windhamregional.org). Click on the heading "About Us." We encourage you to visit your town's page on our website to see highlights of our work for you over the last two years, as well as your town's profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 5% of a \$2.25 million budget for FY 2019. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Your town's assessment makes it possible for us to leverage the resources to serve you. The town's assessment for this year is \$27,276. To see our detailed Program of Work and budget for FY 2019, visit our website and click on the heading "About Us."

GREEN UP VERMONT

Green Up Day marked its 48th Anniversary, with 22,700 volunteers participating! Green Up Vermont is a nonprofit organization, not a state agency. With your town's help, we can continue Vermont's unique annual tradition of taking care of our state's lovely landscape and promoting civic pride. Green Up Day is a day each year when people come together in their communities to remove litter from Vermont's roadsides and public spaces. Green Up Vermont also focuses on education for grades K-2 by providing free activity booklets to schools and hosts its annual student poster design and writing contests for grades K-12. To learn more please visit www.greenupvermont.org.

Support from cities and towns continues to be an essential part of our operating budget. It enables us to cover fourteen percent of our

operating budget. All town residents benefit from clean roadsides! Funds help pay for supplies, including over 55,000 Green Up trash bags, promotion, education, and two part-time staff people.

Seventy-five percent of Green Up Vermont's budget comes from corporate and individual donations. People can donate to Green Up Vermont on Line 29 of the Vermont State Income Tax Form or anytime online through our website.

Follow our blog for updates throughout the year! You can also link to Green Up Vermont's Facebook, Instagram, and Twitter pages by visiting our website.

Save the date: Always the first Saturday in May, Green Up Day is May 4, 2019. A Vermont tradition since 1970!



GREEN UP VERMONT
P.O. Box 1191

Montpelier, Vermont 05601-1191
(802)229-4586, or 1-800-974-3259
greenup@greenupvermont.org
www.greenupvermont.org

WINDHAM & WINDSOR HOUSING TRUST

Windham & Windsor Housing Trust (WWHT) is a non-profit organization founded in 1987, serving the residents of Windham and southern Windsor County. We provide housing for residents of low and moderate incomes, preserve and revitalize neighborhoods, help residents acquire their own homes, and generally improve the social, economic, and cultural health of communities of Windham and southern Windsor County.

WWHT's mission is to *strengthen the communities of Southeast Vermont through the development and stewardship of permanently affordable housing and through ongoing support and advocacy for its residents.*

Homeownership Center

The Home Repair Program provides low cost loans to low and moderate income homeowners throughout Windham and Windsor counties to make critical home repairs. These include repairs necessary to bring a home up to code and make it a safe place to live. Our rehabilitation specialist inspects the home, determines which repairs are necessary, and works with the homeowner to plan and finance the project. We assisted 58

homeowners in 2018 with home repair projects.

One-to-one Counseling helps renters and homeowners understand and navigate their options and make smart financial decisions. The program is available to all residents in both counties. We provide homebuyer education, financial literacy training and credit counseling. In 2018, 75 of our clients were able to purchase a home.

The Shared Equity Program provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes. Grants are used toward the purchase price of the land underneath the home, lowering the cost to the homebuyer. Windham & Windsor Housing Trust retains ownership of the land and ensures long-term affordability through special ground lease provisions. 135 homes are in the shared equity program.

Rental Housing Development Program—In order to meet the diverse housing needs of a community, WWHT develops affordable rental housing opportunities. This takes the form of both rehabilitation of existing housing and the construction of new apartments.

WWHT works with towns to plan for meeting local affordable housing and community development needs. In 2018, WWHT completed renovation of a historic apartment building and 18 new apartments in Putney, as well as completing 22 micro-apartments for the homeless in Brattleboro. In October of 2018, WWHT broke ground on a new mixed-income apartment complex in downtown Brattleboro.

Rental Housing Management Program—WWHT owns 859 rental apartments with over 1140 tenants. We manage the rental properties in and near Brattleboro and contract with Stewart Property Management Services for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure long-term health and safety for our residents as well as preservation of property values. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at www.homemattershere.org

WINDHAM SOLID WASTE MANAGEMENT DISTRICT

Transfer Station: Windham Solid Waste Management District (WSWMD) operates a regional transfer station for landfill materials; recyclables; organics; construction & demolition debris; scrap metal; white goods; electronics; and year-round collection of certain hazardous waste such as paint products, batteries, and used motor oil. The transfer station diverts 76% of all the materials delivered to recycling and composting.

Composting Facility: Of all recyclable materials handled by the District, the only one that is kept local is food scraps and yard debris. The food scrap composting facility is 2nd largest facility in Vermont, and in calendar year 2018 composted 1,357 tons of food scraps from the Town of Brattleboro curbside collection program and commercial/institutional sources. Total tons of organic materials processed, including leaves, wood chips, and paper fiber was 3,260 tons. The District sold 1,750 cubic yards of "Brattlegrow" compost in 2018, primarily through 4 retail distributors. WSWMD donates compost for town projects, schools, and community gardens.

Materials Recovery Facility (MRF): The MRF closed in July 2017 but continues to accept cardboard from commercial sources. Eight towns utilize the District's recycling roll-off containers and offer drop-off recycling services in their communities, with private haulers handling recyclable materials.

Trucking: WSWMD retained one staff member with a Class A CDL license to haul recyclables, scrap metal, and wood chips for the composting operation.

Solar Array: WSWMD leases its closed and capped landfill to Sky Solar Holdings, who constructed a 5 mega-watt solar array on the landfill this year and began operating in July. It is the largest group net metered project in the

state and has contracted for 20 years with: the towns of Brattleboro, Dummerston, Halifax, Newfane, Readsboro, Vernon, Wardsboro, and Wilmington; schools in Brattleboro, Marlboro, Putney, and Vernon; Landmark College, Marlboro College, Brattleboro Retreat, and WSWMD. Sky Solar has a 20-year lease and pays the District a minimum of \$102,000/year for use of the landfill. The project is providing significant cost savings for municipal and school budgets.

Financial Report: WSWMD finished year-end FY 2018 with a surplus of \$60,451.

Solid Waste Implementation Plan (SWIP) Mandated by Vermont Agency of Natural Resources:

Re-TRAC Reporting: WSWMD tracked tonnages of recyclables collected under the District's collection services for member towns.

SWIP Annual Requirements: Towns and WSWMD are required to comply with VT ANR Materials Management Plan (MMP) policies.

WSWMD is responsible for managing SWIP requirements. Highlights from 2018 include:

- Free technical assistance, including food scrap diversion, was offered to over 200 businesses in 17 member communities;
- Implemented a multi-media public outreach campaign; and
- Provided event recycling containers to 20 public/private events

Household Hazardous Waste Collections: WSWMD held 4 household hazardous waste collection events (as mandated by VT ANR MMP) in the Towns of Brattleboro, Jamaica, Readsboro, and Westminster, with 283 households from 18 towns participating! WSWMD has signed agreements with the Rutland County Solid Waste District and the City of Keene, which allows residents, and condition-

ally exempt generators, to use those hazardous waste depots for a fee.

Grants:

VT ANR Organics Infrastructure Grant: WSWMD was awarded \$410,518, which requires a 60% match, to purchase organics processing equipment. The use of these funds or a portion thereof is under consideration.

Food Waste Anaerobic Digestion: Sky Solar Holdings, in conjunction with WSWMD, was awarded a \$100,000 grant from Windham Regional Commission Clean Energy Development Fund to construct a food waste anaerobic digester at WSWMD. The anaerobic digester is under consideration.

VT ANR Solid Waste Implementation Grant: WSWMD was awarded a \$39,442 grant from the State of Vermont Agency of Natural Resources, Department of Environmental Conservation (DEC) to assist the District with the expenses associated with its hazardous waste collection programs.

USDA Equipment Grant: WSWMD was awarded \$17,500 to go towards the purchase of a new front-end loader in July for the compost facility operations.

VLCT Equipment Grant: WSWMD was awarded a \$595 grant to purchase an ergonomically better desk and chair for the scale-house operator.

Sincerely,
Robert L. Spencer
Executive Director
327 Old Ferry Road
Brattleboro, VT 05301
(802) 257-0272, FAX (802) 257-5122
www.windhamsolidwaste.org

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS



Brattleboro Housing PARTNERSHIPS

Low income housing supporting independence, creating opportunities



From left; Janet Cramer; BHP Board Chair, David DeAngelis; Section 8/ Grants Administrator, Dart Everett, Linda Parker, Jim Simson, Tom Yahn and Christine Hart; BHP Executive Director

The BHP recognized three community landlords at its annual meeting in November 2018 with the **Tom Yahn Housing Leadership Award**. Recipients have demonstrated through their actions that, "Everything we do for citizens of our community must start with safe, decent and affordable housing." This year's award **was presented to Mr. Dart Everett, Ms. Linda Parker and Mr. Jim Simson**.

Working with Landlords, renters and those seeking housing: Section 8 Program, Shelter Plus Care and Transitions to Housing.

The Brattleboro Housing Partnerships continues to be strongly connected to the private and non-profit rental housing market in the Brattleboro area through our Section 8 Voucher, Shelter Plus Care and Transitions to Housing programs. The Federally funded Section 8 program has provided approximately 150 subsidies to low income individuals and families this past year and Shelter Plus Care, which provides rental subsidies, as well as case management support to the homeless/disabled, served an average of 20 individuals and 10 families. The State of Vermont funded Transitions to Housing program (a 24 month subsidy) assisted over 15 different homeless families from our community. We are extremely grateful to our community service providers for providing case management to both our Shelter Plus Care and Transitions participants.

Through the local Continuum of Care, the BHP has begun exploring the development of a housing retention program for the community at large, which we hope will prevent homelessness and we have also assisted in the development of a 5 part workshop titled, "How to be a Successful Renter" beginning in January 2019 for the local community.

Working with residents of Public and Affordable Housing

BHP offers three programs to residents that encourage wellness, self-sufficiency and personal responsibility. The Support and Services at Home (SASH), Resident Opportunity & Self Sufficiency (ROSS) and Family Self-Sufficiency (FSS) programs offer a wide variety of self-management tools and supportive services. In 2018, the three programs focused on improving communication with residents, increasing collaboration with community partners and enabling residents to improve the quality of their lives.

The ROSS program assisted in forming a Resident Advisory Board comprised of residents from each public housing neighborhood. One of the first topics raised by the group was the negative perception of public housing. The group assisted in developing the concept for a video project called "Welcome to Our Neighborhood. You Think You Know It, But You Don't". The video is comprised of residents from every BHP neighborhood discussing the positive aspects of each affordable housing community. A link to the video can be found at <http://www.brattleborohousing.org>

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

Isolation affects many seniors and adults with disabilities living in BHP neighborhoods. The SASH program offered monthly trips throughout the year to bring participants to a wide variety of cultural and interesting locations. SASH offers many programs based on health and wellness; however the monthly excursions are by far the most popular.

The FSS program helped residents address barriers to employment. The program connected residents to job and educational opportunities by collaborating with many community agencies. Participants of the program escrowed funds as their wages increased.

The Wellness and Supportive Services Group (WSSG) is comprised of the property managers and the four support program coordinators. This year the group continued its commitment to building partnerships by collaborating with several town departments and community organizations to offer many programs and presentations for residents to address the challenges of retaining housing.

Working to maintain our properties and make them available for rental

BHP owns and operates 228 units of federally subsidized housing for low-income families, the elderly and persons with disabilities.

These properties are found throughout Brattleboro and consist of: Melrose Terrace: 25 apartments for the elderly and persons with disabilities; Hayes Court: 72 apartments for the elderly and persons with disabilities; Samuel Elliot Apartments: 62 apartments for the elderly and persons with disabilities; Ledgewood Heights: 41 apartments of general housing primarily for families; and Moore Court: 28 apartments of general housing primarily for families;

This year we had 32 households "turnover" in Public Housing (a leased household moves-out and then a new household moves-in) and 10 households with in our Tax Credit properties. Out of the 42 households that moved in, 16 were homeless.

BHP also owns and operates 76 units of affordable (income restricted) housing. The newest property is Red Clover Commons which opened in 2017 as replacement housing for the flood prone Melrose Terrace. This highly efficient resident centered property continued to provide a warm and welcoming home for 57 elderly and non-elderly disabled residents. The Ann Wilder Richards Building provides 21 units of modern housing to 22 residents and two commercial business tenants. We had 10 households "turnover" in these two buildings.

The Maintenance Staff rose to the challenge and performed a much higher than average number of apartment turn-over renovations and increased the focus on proactive measures including; more in-depth inspections and monitoring of site conditions.

Scott Newton was a new addition to the staff and his leadership qualities quickly became evident. He was promoted to Team Leader and he has been very effective in guiding and prioritizing the day to day maintenance activities.

Our current waitlist times for Public Housing:

0/1bedrooms 18- 24 months
2bedroom 36months
3bedroom 12-18months
4bedroom 18- 24months
5 bedroom-undetermined

The waiting list for our affordable properties is undetermined at this time as each unit has different restrictions and income limits that are determined when a unit becomes available.

Working with our community and partners

This year presented many opportunities for BHP to work with a multitude of community members and agencies. We had extensive community conversations about our application to become an **MTW agency**. This designation from HUD would enable BHP to focus its programs, housing and services on needs and solutions generated by residents and community partners. The MTW application was made in December and we hope to have a positive response to report next year.

We also continued to work closely with our neighbors on Melrose Street on our **FEMA Pre-Disaster Mitigation Award**. This Award which we expect to receive in 2019 will allow us to remove the 11 empty buildings at Melrose, widen and deepen the Whetstone and place a box culvert are the George Miller Bridge. All this work will create a large water storage area during a flood event which will have substantial positive impacts on water flow and velocity downstream all the way into downtown. We have also had very creative and substantive discussions with the West B Association and Vermont Historic Preservation on possible re-use of the six remaining buildings when the property is empty, The Brattleboro Planning Commission is also considering a zoning change just for the Melrose Parcel to enable us to explore more Village center uses for the property. Many thanks to all three organizations for their work with us!

BHP has been accepted into the **Rental Assistance Demonstration (RAD)** Program. This will have a significant impact on our public housing properties as HUD will be removed from the deeds. This will enable BHP to make large capital investments in its properties which it has been unable to do with HUD on the deeds. The Cooperative Agreement with the Town will remain in place.

We also began to work in earnest on **Red Clover Commons II**. A small 18 unit building will be constructed on the surface parking lot at Red Clover to enable the final relocation of the last residents at Melrose Terrace. Tenant Protection Vouchers will be used for the seven residents who choose to not go to this new building.

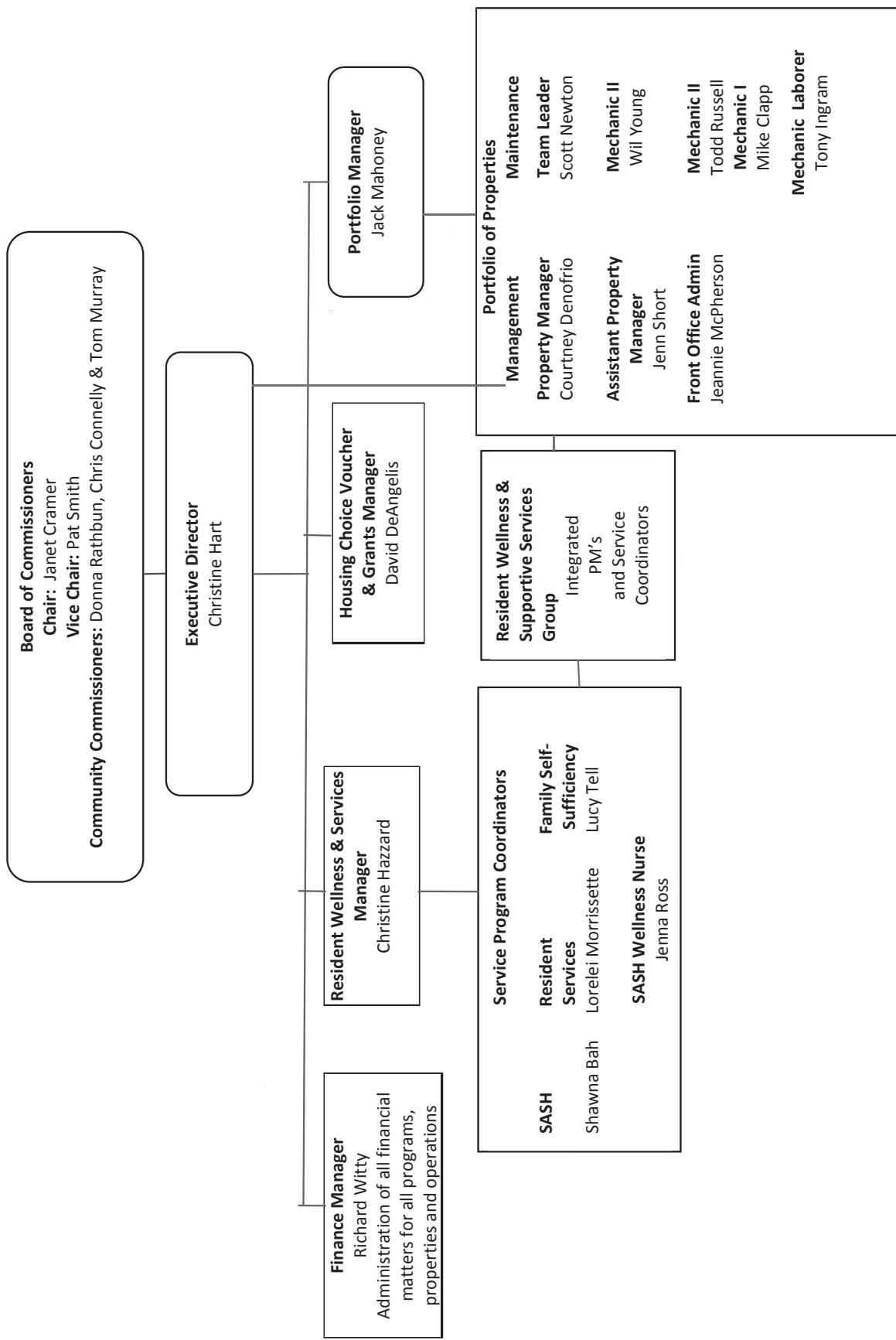
Lorelei Morrissette and Shawna Bah of our staff did excellent work to re-furbish our entire website and put us on Facebook. I encourage you to explore both sites: www.brattleborohousing.org and like us on Facebook at Brattleboro Housing Partnerships.

In June of 2018 Janet Cramer and Tom Murray were appointed to the Board with the departures of Tom Finnell and Laurie Favreau. Janet has taken up the Chair responsibilities again and Pat Smith is the Vice Chair. This year saw very little change in staff which is always welcomed.

Thank you to all who worked with and for BHP this year! We continue to provide a much needed resource for the community and appreciate all the support and assistance given to us in doing so.

Christine Hart,
Executive Director

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS





BROOKS MEMORIAL LIBRARY

brookslibraryvt.org

224 Main Street, Brattleboro, VT 05301

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES ANNUAL REPORT

Activities

The following report has been prepared at the request of Brooks Memorial Library's Board of Trustees.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Jennifer Rowe	2020, President
Jane Southworth	2019, Vice President
Adam Franklin-Lyons	2021, Treasurer
Connie Bresnahan	2020, Secretary
Pamela Becker	2019
Howard Burrows	2019
Amity H. DeAngelis	2020
Sirkka A. Kauffman	2021
Leo Schiff	2021

Jennifer Rowe, President
Board of Trustees, Brooks Memorial Library

Starr LaTronica, Director
Brooks Memorial Library

Date: January 15, 2019

The Brooks Memorial Library Trustees continued their ambitious agenda in 2018. They undertook a revision of the bylaws which were approved in October and appear below.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Brooks Memorial Library Bylaws

Article I - General Provisions

The Brooks Memorial Library is a department of the Town of Brattleboro, as established in the Brattleboro Town Charter, Article II, Section 7. The Board of Trustees, under the authority of the laws of Vermont, *V.S.A. Title 22, chapter 3*, has the full power to manage the library. It shall have its principal office and place of business in the George J. Brooks Memorial Library Building. It may operate branch libraries at such other locations, as the Board of Trustees shall determine. Its principal functions shall be to maintain and promote a comprehensive collection of books, periodicals, reference materials, newspapers, audiovisual materials, online resources, and other materials for the instruction, information, and entertainment of the people of the Town. It may act as a repository of property belonging to others and having educational or historical value. It may sponsor exhibits, lectures, concerts, movies, contests, and other programs of educational or cultural value. It may serve as a resource to the Town for free access to the Internet.

Article II - Board of Trustees

B1. Composition and Tenure

The Board shall consist of nine trustees, who shall each serve for three years. Three trustees shall be elected or reelected at each Annual Town Meeting. The Board shall nominate candidates for election in Town Meeting. Trustees may also be nominated from the floor of the meeting (by any Town Meeting member). A vacancy on the Board shall be filled by the Selectboard until the next annual or special Town Meeting, at which a successor shall be elected for the remainder of the original term. The Board shall recommend candidates for appointment by the Selectboard to fill vacancies on the Board.

A trustee shall be a resident of Brattleboro. However, if a trustee should move from the Town during the term of office, the trustee may complete the remainder of the term. A trustee shall not serve for more than three consecutive full terms but shall be eligible for reelection or appointment after the lapse of one full year.

No member of the Library staff or immediate family thereof shall be eligible to serve as a trustee.

Trustees shall serve without compensation but may be reimbursed for actual and necessary expenses incurred in performance of Library business as determined by the Board of Trustees.

A Trustee who is absent from three consecutive regular meetings of the Board without good cause (to be determined by the president or designee), or from six consecutive regular meetings for any cause, may be removed from the Board by an affirmative vote of five trustees. The vacancy created by removal of a trustee shall be filled as described above.

2. Functions

The Board of Trustees affirms the American Library Association's Library Bill of Rights, Freedom to Read, and Freedom to View documents as statements of each individual's right to freedom of choice in information and materials use. It shall be responsible for the development and maintenance of policies governing the Library. Among these are policies regarding the selection and circulation of materials and acceptance of gifts including additions to the endowment fund, as well as those of its own governance. With the advice of the staff, the Board shall review and approve policies governing reference and information services, fine arts, local history and genealogy materials, and public access to computers. In addition, it shall approve policy regarding fees and fines, meeting room and exhibit space, and behavior code for patrons. The Board shall review these policies at least every five years.

The Board shall review Library expenditures monthly and shall approve the annual budget. It shall determine annually the investment strategy and management of all trust funds and shall review the status of such funds monthly.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

The Board shall authorize the Library Director to present a proposed budget for the ensuing year to the Town Manager for review by the Selectboard. The fiscal year of the Library shall coincide with the fiscal year of the Town.

The Board shall collaborate with the Town and with the trustees of the Brooks Building Board, established under the will of George J. Brooks, in the proper maintenance and protection of the Library buildings and equipment.

The Board shall determine when the Library will be open to the public.

The Board shall be responsible for long-range planning and the establishment of goals and objectives for the Library. The Board shall ensure that Library resources and services are promoted in the community. When appropriate, the Board shall cooperate with the Friends of Brooks Memorial Library, the Vermont Department of Libraries, school and college libraries in the region, and public libraries in neighboring towns.

B3. Meetings

The Board shall meet in regular session a minimum of nine times a year, in accordance with *Vermont Statutes Title 1 section 312*. The president shall ensure three days' written notice for regular meetings to each trustee. The president or three trustees, upon three days' written notice to each trustee, may call special meetings. The president or three trustees, upon one full day's written or verbal notice to each trustee, may call emergency meetings. Notice shall include the purpose of the special or emergency meeting. Five trustees shall constitute a quorum for the transaction of business. Except where the bylaws indicate otherwise, the vote of a majority of the trustees present at any meeting shall decide any question.

The Library Director or designee shall attend all meetings of the Board and may participate in its consideration of matters of internal management but shall have no vote. The Board may invite other persons to attend its meetings. The Board is covered by the Vermont Open Meeting Law (*Title 1, V.S.A., Sections 311 to 314*) and all meetings of the Board and its committees are public meetings unless the members of the Board vote by 2/3 margin to enter into executive session for one of the reasons set forth in *Title 1, V.S.A., Section 313*.

B4. Officers

The officers of the Board shall be a president, a vice-president, a secretary, and a treasurer. They shall be chosen from among the trustees. They shall be elected at the first meeting of the Board following the Annual Town Meeting and shall serve for one year or until their successors are elected. The Board shall fill a vacancy in any office. The officers shall perform the duties usually pertaining to their respective offices and such other duties as are herein specified.

The president shall preside at all meetings of the Board, shall designate all committees, and shall exercise all the powers usually incident to the office. As a Board member, the president shall have the right to vote. Prior to each meeting of the Board, the president and Library Director shall furnish an agenda listing all items of unfinished business and all matters currently requiring action or decision. A person shall not serve as president for longer than three consecutive years, but after the lapse of one year may be reelected president.

The vice-president shall preside at meetings of the Board in the absence of the president and shall perform other duties as the Board may prescribe from time to time. Generally, the vice-president will be nominated for president at the next vacancy.

The treasurer shall oversee the endowment funds, shall serve as the chair of the finance committee, and shall present a written current financial report at each trustee meeting or on request.

Two of the following may sign checks and make deposits and withdrawals from the Library Board accounts: the Board president, vice-president, and treasurer, and the Library Director. The Town shall furnish a bond to cover the financial activities of the foregoing as well as administrative liability insurance for the entire Board.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

The secretary shall oversee the correspondence of the Board. The secretary shall be responsible for full and accurate minutes of each meeting and shall ensure that a draft thereof is furnished to each trustee prior to the next regularly scheduled meeting. After correction and approval at the next meeting, the amended minutes shall be posted on the Library website.

5. Committees

The President of the Board, with the advice and consent of the Trustees, shall each year appoint *ad hoc* and standing committees to deal with such functions as policy review, long-range planning, finance and asset development, special collections, trustee nomination, technology, and buildings & grounds. The president shall act as, or appoint a Trustee to act as, liaison to various external boards and committees as required.

A Trustee shall serve as the chair of each committee. Each committee shall have at least three members, at least two of whom shall be current Trustees. Committee membership shall be publicly posted, and committee meetings are open to the public.

Generally, expenditures of funds are made by the full Board of Trustees on the recommendation of the committees. Votes by the committee to expend funds, whether allocated for the committee's use by the full Board or from some other source, shall require the assent of a majority of the committee's Trustee members, or if there are only two Trustee members, by all of the Trustee members.

Members of the public, particularly Library staff, bring valuable expertise to the work of Board committees and are encouraged to join at the invitation of the committee chair. Committee members shall have a vote in committee decisions and may act on behalf of the committee at the request of the committee.

B6. Conflicts of Interest

All Trustees must identify conflicts of interest and situations that may result in the appearance of a conflict and disclose those situations, conflicts, or potential conflicts to the Library Director, the President of the Board, or other designated person, as appropriate.

A conflict of interest arises when a board member or staff member has a personal interest in the business transactions of the Library or when a board member has divided loyalties (such as membership on the board of another entity in the community with which the Library collaborates or does business). The former can result in inappropriate financial gain to persons in authority at the Library or their family members or businesses. The latter can result in the appearance of a lack of integrity in the Board's decision-making process. Both results are damaging to the Library and are to be avoided.

Typically persons who are affected by a conflict of interest policy are an organization's board members, officers, and senior staff. In some cases a major donor could also be in a conflict situation. The Board of Trustees takes a broad view of conflicts and Trustees and staff are urged to think of how a situation or transaction would appear to outside parties when identifying conflicts or potential conflicts of interest.

Board members must disclose conflicts and evolving situations that may present a conflict as they arise. Advance disclosure is preferred so that a determination may be made as to the appropriate plan of action to manage the conflict. However, even conflicts concerning transactions that have already occurred should be disclosed.

For each interest disclosed, the full Board, or the Library Director or the President, as appropriate, will determine whether the Library should: (a) take no action; (b) disclose the situation more broadly and invite discussion and resolution; and/or (c) take steps to avoid the conflict. In most cases the broadest disclosure possible is advisable so that Board members can make informed decisions that are in the best interests of the Library. In some cases the person with the conflict may be asked to recuse him/herself from sensitive discussions so as not to unduly influence the discussion of the conflict. In all cases, decisions involving a conflict will be made only by disinterested persons.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

The fact that a conflict was managed and the outcome will be documented in the minutes of Board meetings if the conflict was related to a Board member, and reported by the Library Director to the Board, the President, or an appropriate committee of the Board if the conflict was related to a staff member.

Article III - Library Director

The Board shall have primary responsibility for personnel matters related to the Library Director as ordered in the Town Charter, and shall consult with the Town Manager on all such matters. The Library Director shall appoint other professional, clerical, and custodial personnel and shall evaluate their performance based on their written job descriptions.

The Director shall have full direction of the Library, subject to the control of the Board. The Director's responsibilities include the presentation of the annual budget, approved by the Trustees, to the Town; the maintenance of the building and of all the Library collections, of public access to the Internet; staff development; and program planning.

The Director shall oversee the selection and purchase of books, online resources and other materials. The Director may designate a deputy to direct the affairs of the Library during any absence.

The Director shall report at each regular meeting of the Board.

The Board, or a subcommittee appointed by the president, shall annually review the performance of the Director, based on the job description, and shall give to the Director a written performance evaluation. A summary evaluation shall be forwarded to the Town Manager with the Director's response.

Article IV - Review of Bylaws

The Board shall review these bylaws at least every three years. During this process any necessary changes or revisions may be made.

Article V - Amendment of Bylaws

These bylaws may be amended at any regular or special meeting of the Board with 30 days' written notice by an affirmative vote of five trustees. The text of a proposed amendment shall be set forth in the notice of the meeting. Amendments shall be appended to the original copy of these bylaws with notation of the respective dates of adoption of the amendments. A copy of the current bylaws shall be furnished to every trustee. The original shall be bound in a book provided for that purpose.

Approved by unanimous vote of the Board, October 9, 2018

In addition, the Trustees revised the *Public Access Computer and Internet Use Policy* as follows:

In its mission to connect people and resources to inspire, inform and empower our diverse community, the Library extends access to information and media by offering public Internet access, public access computers, online research databases, applications, and printing.

Terms of Use

- The Library cannot guarantee the accuracy of information on the Internet.
- The Library does not filter content on public access computers, including in the Children's Room and Teen Room.
- The Library cannot guarantee the privacy of data or computer usage.
- Patrons assume responsibility for their personal devices.
- The Library's Behavior Code applies to computer and Internet use.
- Use of library computers for illegal activity will result in loss of library computer access privileges.
- Display of sexually explicit graphics or otherwise offensive material is inappropriate for an open public environment and is prohibited.
- Patrons accept financial responsibility for any damage they cause to library property.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Requirements for Use

- Users must have a current library or computer user card to use the computers.
- Sessions have time limits, which may be extended if no one else is waiting.
- Public Access Computers in the Children's Room are to be used only by children or adults who are accompanying a child.
- Public access computers in the Teen Room are for ages 13-19 use only.

Approved July 2018

The Trustees also revised the schedule of fees and fines to accurately reflect new services and the no-fines policy.

The Trustees continue to be guided in their work by the vision and mission of Brooks Memorial Library and the seven Service Priorities cited below:

Our Vision:

The Vision of Brooks Memorial Library is that all members of the community engage with the library to spark curiosity, enrich lives, and achieve aspirations.

Our Mission:

The mission of the Brooks Memorial Library is to connect people and resources to inspire, inform, and empower our diverse community. In order to accomplish this mission, the library:

- Provides free and open access to materials, resources, and tools to advance individual and collective exploration.
- Convenes conversations and encourages collaborations and connections among leaders, organizations, and individuals.
- Offers cultural and educational opportunities and experiences through programs, meetings, and exhibits within the library space and in other venues.

Service Priorities

1. Stimulate the imagination of library users, and support life-long learning through assistance, resources, and programming for reading, contemplating, viewing, listening, and conversing.
2. Engage the community through outreach, awareness, and collaboration.
3. Support young learners from early literacy on.
4. Empower teens by providing materials, resources, and programming for education, entertainment, and engagement.
5. Provide welcoming physical and virtual spaces for library users.
6. Foster technological understanding and confident, creative participation in an interconnected world.
7. Develop information literacy in library users of all ages, so that they may find and evaluate information, think critically, and make decisions based on reliable information.

These goals and the accompanying action plan will be evaluated regularly to document progress.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

The full plan may be found at <http://www.brookslibraryvt.org/about/mission-and-plans> or at Brooks Memorial Library.

Fine Arts Committee. Efforts to expand collaboration with local artists and arts organizations continue, as do plans to showcase and catalog more of the collection.

The *Technology Committee* is moving forward to articulate the work necessary to restructure and redesign our website.

The *Planning Committee* accomplished the monumental task of creating a comprehensive *Emergency Plan*. Through their leadership new equipment and systems are in place to ensure the safety of staff and public, (e.g. a paging component has been programmed on all phones and speakers installed throughout the building to broadcast an alert, a landline phone has been installed in the boiler room, wireless panic buttons have been purchased for evening personnel, and staff participated in active shooter/hostile interaction training which led to other improvements in the work environment.)

Buildings and Grounds continues to improve the building and agreed to contribute half of the cost of the new HVAC system and window replacement for energy efficiency. They also funded a garden overhaul and a bookdrop for the Municipal Building parking lot.

The *Finance Committee* continues its stewardship of our funds and revised the Endowment Policy as follows:

I. PURPOSE OF POLICY

The purpose of the INSTITUTIONAL FUNDS POLICY is to clarify the types of funds the Brooks Memorial Library maintains, where they are deposited and how they are dispersed. A secondary purpose is to determine what restricted and unrestricted funds are. The final purpose is to determine the use of these funds and that the procedures for reviewing, budgeting and accounting are clearly determined.

II. INVESTMENT PHILOSOPHY FOR THE TRUSTEES' PERMANENT FUND

The Board of the Brooks Memorial Library has a fiduciary responsibility to realize the best return possible, while exercising ordinary prudence, when investing the funds placed in its keeping for the benefit of the present and future users of the Library.

The Library's investment activity has, by its very nature, a long-term horizon. Historically, the stock market has returned more than CDs or other fixed income investments. Consequently, the Library's Institutional Funds (including the Permanent Fund and the Endowment Funds) should be invested with an objective of total return, employing both value and growth stocks, domestic and international, large and small capitalization, fixed income securities and cash. Equity exposure should be in the range of 25% - 75%. This portfolio can accept a moderate level of risk while maintaining a value-oriented approach, but not at the exclusion of growth. It is the customary practice of the Board to withdraw 4% of the Permanent Fund into cash per annum for use in the library budget. The Endowment Funds, also, customarily provide annual income for the uses specified by their donors.

Management and expenditure of the Institutional Funds should take into consideration the long-term viability of the funds for the sustainable future of the Library. Consistent with the Library's community-oriented mission, the Board may consider support of local entities and other environmental, social, or governance factors in making investment decisions, as long as these choices do not measurably increase investment costs, reduce returns, or introduce risk to the portfolio in excess of that necessary to meet the Board's growth and spending objectives.

In making decisions about these expenditures, the Board is bound by Vermont law Title 14, Chapter 120, the Uniform Prudent Management of Institutional Funds Act.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

III. INVESTMENT POLICY STATEMENT FOR PROGRAM-RELATED FUNDS

The Library's Program-Related Funds (including the Trustees' Project Fund and the Small Gifts Fund) are to be invested for the short term and should avoid investments that could lose value. The Board prefers very safe instruments for these funds (generally some form of bond or CD).

IV. TYPES OF FUNDS

The Library Board of Trustees maintains two types of funds: Institutional Funds and Program Funds. The Institutional Funds are further divided into Endowment Funds, where the donor has specified that the fund is to be invested and also restricted the use, and the Trustees' Permanent Fund (often referred to as "The Endowment"), which holds all the money restricted for long-term sustainability, but unrestricted in its use. Program Related Funds are also divided into restricted gifts, which are designated by the donor for a specific purpose, and the board project fund, which is unrestricted money that the board maintains for short-term needs (generally less than five years) related to the mission of the library.

Ledger accounts of each individual fund shall be kept by the Library Director and reviewed by the Board Treasurer. They shall be presented to the Board for its information. These funds have come to the Library by bequest. They are deposited with a financial advisor that has been selected by the Board of Trustees.

The original deposit in November of 1981 was \$105,152.35 with an additional deposit in April of 1984 of \$5,567.69. After the generous bequests from Ronald Read and Miriam Howland, at the end of 2017, the Trustees' Permanent Fund stood at \$1,986,690.22. Deposits into the Institutional Funds and Board Project Fund are noted in the annual Institutional Funds Report.

1. INSTITUTIONAL FUNDS: TRUSTEES' PERMANENT FUND ("The Endowment")

These funds, which originally made up about 90% of the Endowment Funds are from the following bequests: McGrew Fund; Hunt Fund; Isham Fund; Simonds Fund; Pierce Fund; Read Fund; Howland Fund; Pike Fund

2. INSTITUTIONAL FUNDS: RESTRICTED ENDOWMENT FUNDS

From 1981 until 2012, restricted funds were distributed by a formula based on the original deposit. These funds historically made up about 10% of the full Endowment Fund, and in Fall 2012 they were separated into their own accounts so that they may be better tracked. The Loud Fund represented 1/3 of 10% of the Endowment in 2012 and has been segregated into its own account. The other four legacy funds represent 6.7% of the 2012 endowment fund (the other 2/3rds of the original 10%) and will be held in a separate account. The Calista Fund began as a \$20,000.00 fixed fund from which the trustees may use 4% or \$800.00, whichever is greater. The Trustees may decide to place restricted funds in a separate money market account, or to keep them in one money market with percentages allocated for each restricted use.

The Restricted Fund Account currently contains the following Funds:

FUND	RESTRICTED USE	Yearly Draw
Calista Fund	books Calista would have liked	4% or \$800/year
Loud Fund	maintenance of the Loud Collection	4%
Legacy Restricted Funds		Percent of Legacy Fund
Brown Fund	Photography Books	2.7
Frothingham	Fund Books	70
Jerard Fund	Children's Books	7.3
Wyatt Fund	Musical, Architectural & Psychical Books	20

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Note: The trustees draw 4% of the full fund balance each year from the legacy fund and the distribution into the individual accounts is done according to the percentages above.

3. PROGRAM FUNDS: DONOR RESTRICTED FUNDS

Gifts, grants, memorial contributions, etc. make up the donor restricted program funds. Designated for a specific purpose, these funds are often spent within the year they are given.

4. PROGRAM FUNDS: UNRESTRICTED PROJECT FUNDS

Starting in 2017, the board created a Project Funds account to track large donations separately from the invested Trustees' Permanent Fund and from the money market account. Generally, some portion of any large bequest is voted by the trustees to be placed in the Permanent Fund. However, often the trustees will withhold some portion of a large bequest for specific projects or improvements. All larger donations and bequests that have not been placed in the Permanent Fund and do not have donor restrictions will be placed in the Project Fund Account until the board votes to either place the funds in the Permanent Fund or allocate the funds for specific projects. Project Funds are for medium-term projects such as building renovations, special capital purchases, or larger multi-year projects.

V. USE OF ENDOWMENT/GIFT FUNDS

Gifts to the Library by bequest, memorial contributions, and other sources have enriched the collection by making possible the purchase of books and materials of a wider subject matter and scope than would be covered by the annual Town appropriation. The Library Board of Trustees has adopted the following guidelines for the use of these funds:

1. The funds are to be used to uphold the basic mission of the Library; which is, to buy the best books and other circulating materials, to make them available for loan and to provide the best possible reference and information services.
2. Upon receipt of restricted donations, the library director shall notify the trustees. The trustees shall deposit the restricted donation into a restricted fund account or other donor restricted fund. Any deposit of greater than \$10,000.00 requires a full report to the board prior to acceptance by the treasurer.
3. Upon receipt of unrestricted donations over \$1000.00, the donation shall be deposited in the Project Fund account. The finance committee will recommend that all or part of the money be either retained in the program fund or moved to the institutional fund – those funds retained in the project funds will be used according to the decisions of the trustees. Gifts of under \$1000.00 will be reported by the library director to the trustees and placed in the small gifts fund.
4. The board project funds are dispensed at the discretion of the Trustees with the advice of the Library Director and are not to be part of the annual operating budget. The trustees need to designate the use of these funds within a moderate time span (normally within five years). As UPMIFA states: "within a reasonable time after receiving a donation, the trustees shall make and carry out a decision concerning the disposition of the donated assets."

VI. INVESTMENT REVIEW, BUDGETING AND ACCOUNTING OF INSTITUTIONAL FUNDS

The Trustees will:

- Retain an independent Investment Advisor to invest the Trustees' Permanent Fund.
- Review the performance of the Investment Advisor on a yearly basis.
- Consider soliciting proposals from other Investment Advisors for the purpose of comparison at least once every five years.
- Provide a yearly accounting of income from the Institutional Funds and Program Funds to the Board of Selectmen, the Town Finance Committee and the Townspeople.
- Review investment strategy developed by the Asset Development Committee for the Board's approval.

Approved October 9, 2018.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

ENDOWMENT FUNDS AND OTHER FUNDS ANNUAL FINANCIAL REPORT

Explanation of the Library Report for Calendar Year 2018

First, a note(**): The numbers on this chart actually come from our endowment accounts as of January 7, rather than December 31. The reason for this small change is that we voted in December on several significant movements of funds (all of which are explained below). The last transfers took place in the first week of January and I feel it provides a better picture of how we ended the year than the official bank statements from December 31 that do not reflect the voted on use of funds. Onward...

After significant changes to our endowment structure in 2017, 2018 has been a much calmer year. The most notable change in the library endowment came from a new trust left to the library by Charles Sanderson and Jane Pike. The trust brought in just over \$324,000 for the library. Beyond the new trust, the endowment has remained relatively stable this year. The well-publicized market volatility in December meant that we did not see any growth from our investments. However, we did not lose significant amounts, either: %2.38 loss for the year, almost all due to December's numbers. However, some of this has been recuperated in the first few weeks of January.

This new bequest came at a useful time. The capital plan for the town included the replacement of the library HVAC system (the air handlers and air conditioning system, which was quite old). However, the budget for the replacement came in significantly over the amount originally budgeted in the capital plan. Both Starr and the trustees discussed options with the town, including possible postponement of the work. Given the options, the board felt it best to move forward with the project using endowment funds to significantly assist the town in its capital goals. The trustees agreed to support the HVAC work with \$170,000 drawn from some of our normal endowment funds as well as \$150,000 taken from the trust mentioned above. The movement of that cash from the projects fund into our money market account to be able to pay for the work was one of the transfers that occurred in the first week of January (see line 3. Above – the money is in the account, but has not yet been paid to the town, hence the larger number in the final quarter). While this payment reduces our ability to respond to capital needs in the future, we felt it best to finish the HVAC project that should result in energy savings for future budgets.

The board also voted to place \$150,000 of the Sanderson/Pike bequest into the permanent endowment to continue our strong financial support of the library for future years. This transfer appears in the upper right of the financial statement and was also one of the transfers that happened in the first week of January. The building of the endowment, combined with strong fundraising from the Friends of Brooks Memorial Library – the book sales, concerts, and the annual appeal all did very well this year...thank you to all who donated or participated! – has allowed us to continue to improve the library and its mission. Perhaps the most notable change we helped support this year is the removal of fines for all borrowers, a choice that helps keep the library accessible for everyone in the communities.

After all the payments and transfers, we have \$174,983.12 remaining in our project fund. Several portions of this money we have already discussed earmarking for specific projects. Most notably we are finishing the renovation of the bathrooms so they all look as nice as the new bathroom on the main floor. If you have been in the library recently, you have probably either seen the construction or (hopefully, depending on when you read this) even the new bathrooms themselves! We are also looking at a redesign of the library website and work to replace part or all of the ceiling tile and significantly clean the ceiling throughout the building. We are fortunate to still be able to afford these improvements and look forward to providing a fantastic library for the town of Brattleboro. Things are going well for the endowment finances, but the most notable threat is probably the national situation and the general threat of further market volatility caused by the continuing government shutdown. For the moment, the state of Brooks Library, at least, is still strong.

Adam Franklin-Lyons, Treasurer
Board of Trustees, Brooks Memorial Library

Starr LaTronica, Director
Brooks Memorial Library

Date: January 19, 2019

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

LIBRARY ENDOWMENT REPORT	Calendar Yr	1/1-3/31	4/1-6/30	7/1-9/30	10/1-1/7**	Calendar Yr
2018 Calendar Yr Activity Summary	Start of Year	Quarter 3	Quarter 4	Quarter 1	Quarter 2	End of Year
Beginning Market Value of Assets (BMV)	1,986,690.22	1,986,690.22	1,945,395.54	1,939,121.84	1,976,517.00	1,986,690.22
Gifts, Bequests and other Contributions					150,000.00	150,000.00
					Sanderson/Pike	-
Net Income (Dividends, Interest, etc.)		8,650.69	6,953.28	9,013.58	8,514.27	33,131.82
Disbursements						-
Transferred to *4868 for Brooks Library		-18,520.00	-18,520.00	-19,867.50	-39,735.00	96,642.50
Quarterly Mgmt Fee to Prentiss Smith		-2,487.05	-2,436.30	-2,428.42	-2,474.78	9,826.55
Foreign Taxes Withheld*		-490.22	-325.14	-56.00	-61.41	932.77
Gain (Loss) in Market Value of Assets (MVA)		28,448.10	8,054.46	50,733.50	- 110,850.03	80,510.17
Board Restricted Endowment	1,986,690.22	1,945,395.54	1,939,121.84	1,976,517.00	1,981,910.05	1,986,690.22
1. Allocation of Assets						
\$ Allocation						
Cash and Equivalent	188,138.14	200,336.69	305,553.83	269,199.52	222,012.05	222,012.05
Fixed Income (Bonds & CDs)	774,844.37	743,200.33	728,933.12	606,311.73	652,163.76	652,163.76
Equities (Stocks)	1,023,707.71	1,001,858.52	904,634.89	1,101,005.75	1,021,881.41	1,021,881.41
Equities (Mutual Funds)	-	-	-	-	85,852.83	85,852.83
Total Ending Market Value of Assets	1,986,690.22	1,945,395.54	1,939,121.84	1,976,517.00	1,981,910.05	1,981,910.05
% Allocation						
Cash and Equivalent	9.47%	10.30%	15.76%	13.62%	11.20%	11.20%
Fixed Income	39.00%	38.20%	37.59%	30.68%	32.91%	32.91%
Equities	51.53%	51.50%	46.65%	55.70%	51.56%	51.56%
Mutual Funds	0.00%	0.00%	0.00%	0.00%	4.33%	4.33%
Total Market Value of Assets	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2. Performance Measures						
Total Return = Net Income + Gain in Value		(19,797.41)	15,007.74	59,747.08	(102,335.76)	(47,378.35)
Rate of Return = Total Return / BMV		-1.00%	0.77%	3.08%	-5.18%	-2.38%
Other Accounts:						
3. xxxx-4868 (Money Market Funds)	\$144,439.15	\$143,356.23	\$136,752.32	\$141,635.63	\$316,444.30	\$316,444.30
4. xxxx-3811 (Calista & Schorling)	\$29,028.28	\$28,487.79	\$28,640.48	\$21,339.72	\$20,187.16	\$20,187.16
5. xxxx-7577 Loud Fund	\$23,657.63	\$23,215.79	\$23,334.37	\$23,016.47	\$21,748.25	\$21,748.25
6. Xxxx-3335 Brn, Froth, Wyatt, Jerard	\$44,098.44	\$43,268.70	\$43,490.52	\$42,904.22	\$40,525.55	\$40,525.55
5. xxxx-7353 Projects Fund	\$150,039.19	\$148,937.43	\$149,287.32	\$150,377.84	\$174,983.12	\$174,983.12

**See Note that begins the text below on why January 7th is the listed date here.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Description	Code	2017-2018 Budget	2018-2019 Budget
BUFFER ACCOUNT			\$10,000.00
LIBRARY DONATIONS TO TOWN	BR02	\$0.00	\$0.00
CONFERENCES AND WORKSHOPS (Staff)	BR03	\$5,000.00	\$5,470.00
CONTRACTUAL SERVICES (Adult Programming)	BR04	\$16,000.00	\$5,000.00
BOOKS ADULT	BR05	\$18,000.00	\$20,000.00
JUVENILE PROGRAMS	BR06	\$3,000.00	\$4,000.00
REFERENCE SOURCES	BR07	\$4,000.00	\$6,000.00
LOCAL HISTORY SOURCES	BR08	\$480.00	\$500.00
YOUNG ADULT SOURCES	BR09	\$2,000.00	\$3,000.00
NON-PRINT	BR10	\$5,500.00	\$6,500.00
PERIODICALS	BR11	\$4,000.00	\$4,000.00
CONFERENCES AND WORKSHOPS (trustees)	BR12	\$900.00	\$1,000.00
ADULT PROGRAMS	BR13	\$1,000.00	\$2,000.00
FINE ARTS	BR14	\$700.00	\$1,000.00
BOARD APPROVED PROJECTS	BR15	\$10,000.00	\$14,000.00
BOOKS CHILDREN	BR16	\$2,000.00	\$4,000.00
OUTREACH	BR17	\$1,000.00	\$2,500.00
CONSERVATION	BR18	\$500.00	\$500.00
TOTAL		\$74,080.00	\$79,470.00

SeVEDS Summary - 2019

SeVEDS Summary for Town Reports - 2019

Since 2012, Southeastern Vermont Economic Development Strategies (SeVEDS) has sought funding from every town in the Windham Region to support long-term economic development strategies that generate growth and prosperity. In 2018, thirteen towns funded SeVEDS, representing 75% of Windham residents. Every community is asked to fund at \$3 per capita. That funding has added staff capacity, allowed us to increase regional programming and the collective impact on the region's economy.

To address shared regional challenges like declining population, and to achieve regional goals like improving wages and opportunities for residents, a shared effort above and beyond the capacity of any individual community is required. The investment that municipalities make through SeVEDS demonstrates our region's commitment to creating a vibrant regional economy and healthy workforce. Municipal support for SeVEDS leverages state and federal funding, as well as funding from the Brattleboro Development Credit Corporation (BDCC), to support strategic planning and program implementation for projects designed to help the region reach the goals and objectives.

2018 Program and Project Highlights

Workforce Training, Recruitment, & Retention



Annual Southern Vermont Career Expo

603 local Job seekers were helped through Career Expo and Rapid Response events.

Workforce Training, Recruitment, & Retention



Intern Carley Wainright from Putney at The Richards Group

331 Colleges Students were connected to dozens of BDCC paid internships available this year.

Workforce Training, Recruitment, & Retention



Pipelines & Pathways Program Begins

A new program to better engage high school students with local career opportunities started this year, with a full staff person now working within Windham's four high schools.

Stratups & Entrepreneurial Support



Small Businesses

729 Entrepreneurs benefited from small business and startup support through INSTIG8 workshops and events, one-on-one technical assistance, financing, and Incubator services.

SeVEDS Summary - 2019

*the people & partnerships
that create
IMPACT*

4,599

number of people who took part in BDCC & SeVEDS projects, programs, events, and trainings



51 town leaders who took part in 24 Southern Vermont Economy Project webinars, workshops, and the Broadband, Housing, and SoVermont Economic Summits



28 Board Members representing 13 towns in Windham County

186

Number of partner organizations



75% of Windham residents who fund the work of SeVEDS through 12 town budgets



681 Vermont Young Professionals creating a vibrant community here at 14 SoVTYP events including the annual gala with over 300 attendees



1,054

Workers Connected to New Opportunities

119

Employers participating in Workforce Center of Excellence visits and events

603

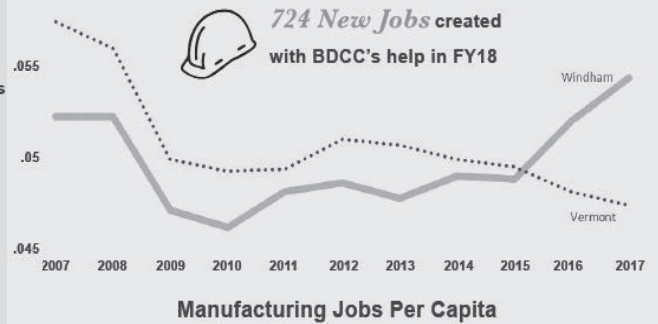
Job seekers helped through Career Expo and Rapid Response events

11

Vermont Training Program visits, 2 awards, \$125k to train 120 workers

331

College students connected with BDCC Paid Internships



→ **1,203** Students Connected to Career Pathways

- 4 High school and 16 college partners
- 16 Career skill-building and resume trainings
- 138 Employers hosting, hiring, and engaging students
- 48 campus and college events to promote Paid Internships
- 865 High schoolers at Sophomore Summit, Career Expo, Fast Tracks visits

Strategic Planning for the Economic Region

This federally recognized Comprehensive Economic Development Strategy (CEDS) Project is well underway. The 2019 plan created by Windham and Bennington County stakeholders is a long term strategy to grow the Southern Vermont Economy Zone – a region facing significant economic challenges recognized by the Vermont State Legislature in 2015. Once completed, the 2019 one CEDS will replace the 2014 Windham Region CEDS.

brattleborodevelopment.com or www.seveds.com
Contact: Adam Grinold, Executive Director, BDCC,
agrinold@brattleborodevelopment.com



300

Local Businesses & Employers Assisted

58

Companies directly helped to stay, start, or grow here

93

Helped to find, train, and retain talent

227

Entrepreneurs and “wantrapreneurs” attended trainings & workshops

4

Paid interns turned into full-time employees

729

Entrepreneurs receiving INSTIG8 small business and startup training and access to resources through workshops, events, and one-on-one technical assistance

Following are the Town of Brattleboro

FY20 Budget documents

Town Manager’s Budget Message73

Summary by Type of Revenue and
Expenditure. 77

FY20 General Fund Budget 79

FY20 Capital Request. 99

Capital Project Plan (2020-2024)100

Capital Equipment Plan (2020-2045)101

BUDGET MESSAGE General Fund Fiscal Year 2020

TOWN MANAGER'S BUDGET MESSAGE

This "Budget Message" provides an overview of the FY20 Proposed Budget for the Town of Brattleboro. Both this document and the attached detailed budget address the Town's General Fund and Capital Fund. The Selectboard separately reviews and approves annual budgets for the Town's fee-based enterprise funds (the Utility Fund and the Parking Fund).

The development of this proposed budget was a collaborative process in which every member of the Town's management team and other Town staff actively participated and substantively contributed. On November 6, 2018, I transmitted to the Selectboard (and made available to the public) staff's proposed FY20 Budget. The Selectboard reviewed the budget in 9 subsequent meetings. On January 22, 2019, the Selectboard approved the budget that is included in this Town Report and is recommended for approval at the annual Representative Town Meeting on March 23, 2019.

THE BROADER CONTEXT

Annual budget decisions should always be made in a longer term financial management context. Each year, we update the Comprehensive Review of Town Operations (CRTO) and set goals in the spring, update the Long Term Financial Plan (LTFP) in the summer, and do our budget preparation, review, and approval in the fall and winter. This allows plenty of time for each step in the annual cycle as we make plans, check those plans against our updated financial forecast, and then solidify those plans (as originally intended or modified, as necessary) in our annual budget.

In the 2018 update of the LTFP, we predicted that the FY20 Budget would be 2% lower than the FY19 Budget, reducing the overall cost of General Fund operations by approximately \$350,000. Instead, General Fund expenditures are proposed to increase by \$158,982 (or 0.9%). Four things account for this almost \$510,000 swing. Over \$140,000 is in the employee health insurance program, which will increase by 11.5% (\$216,346) instead of by 3.9% (\$74,565) because this past year we experienced both more claims overall and many more serious claims (cancers, joint replacements, birth complications, etc.) than usual. The other three are 100% offset either by use of fund balance or by a new user fee, as follows:

- \$295,000 use of fund balance to increase the proposed transfer to the Capital Fund to \$1,295,000 vs. the \$1 million transfer that was shown in the LTFP.
- \$50,000 for overtime expenses to increase the frequency of proactive inspection of rental housing units from once every ten years to once every four years, with this cost fully offset by a new fee that will charge landlords \$75 per unit once every four years when that unit is inspected.
- \$42,119 use of fund balance to support promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

The net change in all other expenditures from the LTFP to the proposed FY20 Budget is essentially flat (a reduction of approximately \$15,000).

Last year's budget message contained the following statement regarding two major goals from the CRTO: "As we continue to improve the application of financial management best practices to our Town budgets and financial oversight, there are two very significant concerns that remain insufficiently addressed: capital planning and non-tax revenues." We made substantive progress in both of those areas this year.

Staff created a realistic and financially sustainable plan for timely replacement of vehicles and major equipment items during the next 25 years and reviewed that plan with the Selectboard during the FY20 budget process. We will use it as the foundation upon which we build our equipment replacement recommendations for FY21 and beyond.

This proposed FY20 budget includes \$1 million of real-time cash funding for capital (equipment and projects combined). While this figure is still short of our long-term needs for investment in capital, it achieves a goal we established in 2015 to provide a minimum of \$1 million of annual cash funding for capital with higher amounts committed to capital when there is sufficient fund balance to augment our cash investment. For FY20, we have approximately \$295,000 of unassigned fund balance in excess of the Town's 10% guideline, so the proposed budget includes a General Fund transfer to the Capital Fund of \$1,295,000. Here is the history of our progress in achieving the \$1 million "pay-as-you-go" goal:

FY16:	\$ 357,000
FY17:	\$ 509,775
FY18:	\$ 744,215
FY19:	\$ 965,000
FY20:	\$1,000,000

Revenues other than property taxes (and not including use of fund balance) are proposed to increase by \$190,304 (the equivalent of approximately 1.65 cents on the Town's municipal property tax rate) for FY20. This is the result of increases in investment income (\$58,000), rooms and meals taxes (\$55,000), and voluntary fees paid in lieu of taxes (\$16,000), and the creation of a Rental Housing Inspection Fee line item (\$56,250), offset by a slight decline in the net value of all other non-tax revenues. Despite this progress, the proportion of General Fund revenues provided by current year property taxes will increase from 83% in FY19 to 85% in FY20. The Town's reliance on property taxes as our predominant source of revenue is normal in Vermont (due to State-imposed restrictions on municipal revenue sources) but it is still a significant continuing concern. For that reason, the Town actively collaborated with the Vermont League of Cities and Towns (VLCT) to create a consortium of hub towns to address the range of challenges and opportunities that are particular to regional economic hub towns and cities. The Selectboard and Town staff also are strongly supporting VLCT's initiative to have the Vermont Legislature create a pilot project to allow selected Vermont municipalities to exercise limited self-governance authority, subject to review by a State oversight board.

THE BOTTOM LINE FOR FY20

The proposed FY20 General Fund Budget includes total revenues and expenditures of \$17,914,897, which is an increase of \$158,982 (or 0.9%) over the adopted FY19 General Fund Budget of \$17,755,915. Employee compensation and benefits are proposed to increase by \$372,446 (or 3.7%), mainly due to the previously mentioned \$216,346 (or 11.5%) increase in the cost of the health insurance program for Town employees and our families. Insurance premiums for workers' compensation and liability coverage and related occupational health expenses are expected to increase by \$97,225 (or 13.0%). \$42,119 is proposed for the new business promotion line item. The transfer to solid waste is proposed to increase by \$40,000 (or 8.5%) based on our actual experience of the

BUDGET MESSAGE General Fund Fiscal Year 2020

past two years, when lower than expected garbage bag sales and higher than expected recycling disposal costs required supplemental transfers from the General Fund to the Solid Waste Fund late in the fiscal year. Debt service will increase by \$31,125 (or 2.2%) due to the addition of \$59,425 for the first year of repayment of the funds borrowed for the purchase of the Fire Department's aerial ladder truck, partially offset by reductions in other debt service items. The transfer to capital is proposed to decrease by \$480,000 (or 27.0%) as we have less accumulated fund balance available to use in FY20 than in FY19. The net impact of all other proposed expenses is an increase of \$56,067 (or 1.8%).

Overall, funding the FY20 Budget as proposed would require property taxes to increase from \$14,798,643 to \$15,198,202 (or 2.7%). Assuming no change in the Grand List, this would require a municipal tax rate increase of \$0.0344 (or "3.44 cents"). Actual taxes paid for FY20 would increase by \$34.40 over FY19 for each \$100,000 of property value.

REVENUES

Total General Fund Revenues are proposed to increase by \$158,982 (or 0.9%) from \$17,755,915 in FY19 to \$17,914,897 in FY20. The summary of broad revenue categories is as follows:

	FY18	FY19	FY20	\$ Change	% Change
Property Taxes	\$ 14,202,946	\$ 14,798,643	\$ 15,198,202	\$ 399,559	2.7%
Downtown District	\$ 75,000.00	\$ 78,000	\$ 80,000	\$ 2,000	2.6%
Rooms & Meals Taxes	\$ 350,000	\$ 365,000	\$ 420,000	\$ 55,000	15.1%
Transfer from Other Funds	\$ 328,000	\$ 315,200	\$ 330,000	\$ 14,800	4.7%
Use of Fund Balance	\$ 1,099,975	\$ 770,000	\$ 337,119	\$(432,881)	-56.2%
Other Revenue	\$ 1,437,920	\$ 1,429,072	\$ 1,549,576	\$ 120,504	8.4%
TOTAL REVENUES	\$ 17,493,841	\$ 17,755,915	\$ 17,914,897	\$ 158,982	0.9%

Property Taxes

This category represents the Town's portion of local property taxes. As described above, the proposed 2.7% property tax increase would cost each individual taxpayer an additional \$34.40 for the year (or \$8.60 per quarter) per \$100,000 of property value. The total overall increase in property taxes collected by the Town for municipal services would be \$399,559.

Downtown District

This category shows the amount of money raised as an assessment on property owners within the designated downtown district. 100% of this revenue is transferred to the designated downtown organization, the Downtown Brattleboro Alliance. For FY20, that amount will increase by \$2,000 (or 2.6%) from \$78,000 to \$80,000.

Rooms & Meals Taxes

This category represents the Town's portion of taxes collected by the State of Vermont on overnight stays and on food and beverage purchased from establishments providing such services in Brattleboro. This revenue source has increased significantly in recent years. For FY20, we predict collections at the same level as we received in FY18, which is an increase of \$55,000 (or 15.1%) over the FY19 budget.

Transfer from Other Funds

This category represents transfers from the Utility Fund and the Parking Fund in recognition of services (e.g. accounting, dispatch, administrative oversight, legal services) that are provided by General Fund operations in support of those enterprises. This category previously included small amounts that were transferred from the Recreation Department's donated funds to pay for debt service on General Fund financing of certain past Recreation facility improvements. Those Recreation debts are now fully repaid so they have disappeared from the budget for FY20, while the Utility Fund and Parking Fund transfers have modestly increased. Overall, transfers from other funds are proposed to increase by \$14,800 (or 4.7%) from \$315,200 in FY19 to \$330,000 in FY20.

Use of Fund Balance

Whenever possible, accumulated fund balance should be used for non-recurring expenses such as a particular capital project or a piece of equipment with a high price tag and a long useful life. By limiting the use of fund balance to these purposes, we protect the Town from becoming dependent upon non-recurring revenues to fund recurring expenses. Why does this matter? Because a town using fund balance for operating expenses is comparable to a household using its savings account for monthly living expenses. You do it occasionally, when necessary, but it is not a sustainable ongoing practice. The attached FY20 Budget proposes using \$295,000 of fund balance to pay for a large dump truck for Public Works (\$170,000), Phase 2 of a 5-phase renovation at the Living Memorial Park swimming pool (\$100,000), and replacement of windows in the Children's Room of Brooks Memorial Library (\$25,000). It also proposes using \$42,119 of fund balance to pay for the business promotion program. (Higher than expected rooms and meals tax collections contributed approximately \$70,000 to the fund balance in FY18.)

Other Revenue

This category includes all General Fund revenue sources that are not included in any of the other categories. It is expected to increase by \$120,504 (or 8.4%) from \$1,429,072 in FY19 to \$1,549,576 in FY20, due to a \$58,000 increase in investment income, the new \$56,250 Rental Housing Inspection Fee line item, and a \$16,000 increase in voluntary fees paid in lieu of taxes, partially offset by a slight decline in the net value of all other revenue sources in this category.

BUDGET MESSAGE General Fund Fiscal Year 2020

EXPENDITURES

Total General Fund Expenditures are proposed to increase by \$158,982 (or 0.9%) from \$17,755,915 in FY19 to \$17,914,897 in FY20. The summary of broad expenditure categories is as follows:

	FY18	FY19	FY20	\$ Change	% Change
Staffing	\$ 6,962,532	\$ 7,147,457	\$ 7,286,132	\$ 138,675	1.9%
Employee Benefits	\$ 2,986,575	\$ 3,052,940	\$ 3,286,711	\$ 233,771	7.7%
Risk Management	\$ 654,650	\$ 747,775	\$ 845,000	\$ 97,225	13.0%
Department Expenses	\$ 1,886,916	\$ 1,889,713	\$ 1,924,200	\$ 34,487	1.8%
Legal	\$ 110,000	\$ 112,080	\$ 114,200	\$ 2,120	1.9%
Human Services	\$ 120,000	\$ 146,000	\$ 147,300	\$ 1,300	0.9%
Transfer to Solid Waste	\$ 431,836	\$ 470,000	\$ 510,000	\$ 40,000	8.5%
Transfer to Capital Projects	\$ 800,192	\$ 524,000	\$ 800,000	\$ 276,000	52.7%
Transfer to Capital Equipment	\$ 1,044,000	\$ 1,191,000	\$ 495,000	\$(696,000)	-58.4%
Transfer to Skatepark	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Debt/Debt Service	\$ 1,567,525	\$ 1,440,200	\$ 1,471,325	\$ 31,125	2.2%
Other	\$ 929,615	\$ 974,750	\$ 1,035,029	\$ 60,279	6.2%
TOTAL EXPENDITURES	\$ 17,493,841	\$ 17,755,915	\$ 17,914,897	\$ 158,982	0.9%

Staffing

This category includes the cost of all employee salaries (including pay increases) and incentives (such as shift differentials or stipends for educational achievements or certifications) to be paid in compliance with applicable collective bargaining agreements. All of the current agreements will expire at the end of FY19, so the budget includes a "place holder" estimated across-the-board pay increase of 2% in FY20 for all employees (both union and non-union). Total General Fund staffing costs are proposed to increase by \$138,675 (or 1.9%) from \$7,147,457 in FY19 to \$7,286,132 in FY20.

Employee Benefits

This category reflects the total cost of employee benefits. That cost is proposed to increase by \$233,771 (or 7.7%) from \$3,052,940 in FY19 to \$3,286,711 in FY20. This significant increase is primarily due to the previously mentioned increase in the cost of the employee health insurance program (\$216,346 or 11.5%), which is the single most challenging factor we face in the Town's FY20 Budget.

Risk Management

The Town's budget for property, liability, and workers' compensation insurance costs is proposed to increase by \$97,225 (or 13.0%) from \$747,775 in FY19 to \$845,000 in FY20. This is due to the combined impact of a \$63,025 (or 10.6%) increase for workers' compensation insurance, a \$29,200 (or 22.3%) increase for general liability insurance, and a \$5,000 (or 33.3%) increase in occupational health costs. We noted in the CRTD that workers' compensation costs were rising too quickly. We have begun to take action to address this and have slowed the rate of increase. However, actuarially determined premiums such as these are based on multi-year averages so we are still experiencing cost impacts from past years of high claims experience. The increase in general liability costs is due to a review and reallocation of costs between the General Fund, Utility Fund, and Parking Fund.

Department Expenses

This category is the total of all non-staffing expenses that are included in the departments' operating budgets. The departments' aggregated non-staff expenses are proposed to increase by \$34,487 (or 1.8%) from \$1,889,713 in FY19 to \$1,924,200 in FY20. This is primarily due to an increase in the budget for contracted professional services in the Planning Department (\$24,000) and the Assessor's Office (\$4,000). Those increases are more than offset by salary savings in those two departments (and the related employee benefit costs) as a full-time position was eliminated in the Planning Department and a part-time position was eliminated in the Assessor's Office.

Legal

This category includes the fees for the Town Attorney's legal services and some small related costs. The category is proposed to increase by \$2,120 (or 1.9%) from \$112,080 in FY19 to \$114,200 in FY20.

Human Services

This category pays for the Town's contributions to various community organizations providing human services in Brattleboro. Representative Town Meeting's Human Services Committee is recommending an overall increase of \$1,300 (or 0.9%) from \$146,000 in FY19 to \$147,300 in FY20.

Transfer to Solid Waste

This category reflects the General Fund's solid waste subsidy, calculated by subtracting anticipated revenue generated by the sale of pay-as-you-throw garbage bags from the total cost for solid waste services (including the Town's collection contract with Triple-T and our annual assessment as a member of the Windham Solid Waste Management District [WSWMD]). This subsidy is proposed to increase by \$40,000 (or 8.5%) from \$470,000 in FY19 to \$510,000 in FY20. For the past two years, participants in the program have diverted more material than expected out of the garbage waste stream and into the compost and recycling waste streams. That very

BUDGET MESSAGE General Fund Fiscal Year 2020

positive outcome resulted in the “problem” of lower than expected bag sales and higher than expected recycling costs, causing the Town to make supplemental transfers from the General Fund to the Solid Waste Fund late in each fiscal year. While uncertainty in the international recycling markets still makes this particular expense hard to predict, we are hopeful that the budget increase for this transfer and a reduced WSWMD assessment fee will help the Town avoid a supplemental transfer in FY20.

Transfer to Capital Projects

This category identifies the transfer from the General Fund to the Capital Fund (and to the Skatepark Fund in FY19) for infrastructure projects. That transfer is proposed to increase by \$216,000 (or 37.0%) from \$584,000 in FY19 to \$800,000 in FY20. The work at Brooks Memorial Library is needed to replace building elements that are failing and present a risk of injury to people and increased liability for the Town. Street paving and sidewalk repair/replacement are recurring annual maintenance programs. Replacement of the swimming pool deck and the warming shelter boiler at Living Memorial Park are overdue improvements that are part of a multi-year multi-phase project. The accessibility improvements at the Amtrak station are required for the Town to comply with directives from the U.S. Attorney's Office in Burlington.

Projects

\$ 55,000 to replace the fascia soffit trim on Brooks Memorial Library
\$ 25,000 to replace the windows in the children's room at Brooks Memorial Library
\$300,000 for street paving
\$ 70,000 for sidewalk repair & replacement
\$100,000 to replace the swimming pool deck and boiler at Living Memorial Park
\$250,000 to make Brattleboro's Amtrak station compliant with accessibility requirements
\$800,000 total transfer from the General Fund
(Funding = \$125,000 of General Fund Balance + \$675,000 of current revenue)

Transfer to Capital Equipment

This category identifies the transfer from the General Fund to the Capital Fund for the purchase of vehicles and other large equipment. That transfer is proposed to decrease by \$696,000 (or 58.4%) from \$1,191,000 in FY19 to \$495,000 in FY20, primarily because of the funding for a replacement aerial ladder truck for the Fire Department in the FY19 budget. All of the recommended FY20 expenditures are to replace existing vehicles or equipment that have reached (or exceeded) the end of their useful life.

Vehicles/Equipment

\$101,000 to replace two Police patrol vehicles (\$50,500 each)
\$ 35,000 to replace 35 guns and holsters (\$1,000 each) for the Police Department
\$ 12,000 to replace 12 ballistic vests (\$1,000 each) for the Police Department
\$ 25,000 to replace a digital fingerprint scanner for the Police Department
\$ 46,500 to replace a pickup truck for Public Works
\$170,000 to replace a dump truck for Public Works
\$ 46,500 to replace a pickup truck for Recreation & Parks
\$ 18,000 to replace an industrial mower for Recreation & Parks
\$ 10,000 to replace a thermal imaging camera for the Fire Department
\$ 31,000 for Computer Hardware (Townwide)
\$495,000 total transfer from the General Fund
(Funding = \$170,000 of General Fund Balance + \$325,000 of current revenues)

Debt Service

This category of expenditure reflects payments the Town must make on debt that was previously incurred and is not yet completely repaid. Overall, the Town's debt service costs are proposed to increase by \$31,125 (or 2.2%) from \$1,440,200 in FY19 to \$1,471,325 in FY20. That increase is the net change caused by the first year of ten annual payments of \$59,425 to repay the \$500,000 borrowed for the FY19 purchase of the aerial ladder truck for the Fire Department, partially offset by a slight decrease in debt service payments on the Town's outstanding bonds.

Other Expenses

This category represents the total of all General Fund expenses that are not included in any of the other categories mentioned above. These costs are expected to increase by \$60,279 (or 6.2%) from \$974,750 in FY19 to \$1,035,029 in FY20, primarily for the new business promotion line item and for small increases in the cost of IT (software licensing and maintenance) and employee training.

FUND BALANCE

The unassigned General Fund balance at June 30, 2018 (the end of FY18) was \$2,077,299. The Town's guideline calls for an amount equivalent to 10% of the proposed operating budget (\$1,791,490) to be kept available as a “rainy day fund,” leaving \$285,809 of “excess fund balance” available for use in FY20. The proposed FY20 Budget includes \$337,119 as a “Use of Fund Balance” revenue item (\$295,000 for part of the transfer to capital and \$42,119 for the new business promotion program). This would leave \$1,740,180 (or 9.7% of the proposed FY20 General Fund Budget) in the unassigned General Fund balance. This is slightly below the 10% guideline, but is an improvement over the 9.6% in FY19.

PERSONNEL COMPLEMENT

As previously mentioned, a part-time position in the Assessor's Office and a full-time position in the Planning Department have been eliminated and funding for contracted services in those two offices has been increased. This will save money and maintain or improve service levels. Overall, the proposed General Fund budget for FY20 includes funding for 116 full-time employees and 10 part-time employees, supplemented in some departments by on-call or seasonal staff. (In addition, the pay and benefits of 21 full-time employees are funded through the Town's enterprise funds.)

CONCLUSION

Having worked diligently to prepare and refine this budget with substantial public input during the past four months, the Selectboard and Town staff are pleased to recommend it for approval by Representative Town Meeting on March 23, 2019.

BUDGET SUMMARY General Fund Fiscal Year 2020

Town of Brattleboro Fiscal Year 2020 General Fund Budget Summary By Type of Revenue and Expenditure

	BUDGET		BUDGET	\$	%
	FY: 2019		FY: 2020	CHANGE	CHANGE
Revenue					
Taxes					
Property Taxes	\$ 14,798,643		\$ 15,198,202	\$ 399,559	2.7%
Downtown District	\$ 78,000		\$ 80,000	\$ 2,000	2.6%
Meals/Rooms	\$ 365,000		\$ 420,000	\$ 55,000	15.1%
In Lieu of Taxes	\$ 144,000		\$ 160,000	\$ 16,000	11.1%
Total	\$ 15,385,643		\$ 15,858,202	\$ 472,559	3.1%
Penalties/Interest					
Finance	\$ 135,000		\$ 135,000	\$ -	0.0%
Listers	\$ 1,800		\$ 1,800	\$ -	0.0%
Police	\$ 23,000		\$ 23,000	\$ -	0.0%
Total	\$ 159,800		\$ 159,800	\$ -	0.0%
Fees for Service					
Town Clerk	\$ 106,000		\$ 105,000	\$ (1,000)	-0.9%
Library	\$ 24,500		\$ 21,500	\$ (3,000)	-12.2%
Fire	\$ 20,100		\$ 83,250	\$ 63,150	314.2%
Municipal Center	\$ 20,000		\$ 20,000	\$ -	0.0%
Police	\$ 114,203		\$ 97,237	\$ (16,966)	-14.9%
Rec & Parks	\$ 233,400		\$ 235,700	\$ 2,300	1.0%
Total	\$ 518,203		\$ 562,687	\$ 44,484	8.6%
License/Permits					
Finance	\$ 50,000		\$ 50,000	\$ -	0.0%
Town Clerk	\$ 28,500		\$ 30,500	\$ 2,000	7.0%
Planning	\$ 54,000		\$ 50,000	\$ (4,000)	-7.4%
Total	\$ 132,500		\$ 130,500	\$ (2,000)	-1.5%
Other					
Governmental	\$ 395,000		\$ 395,000	\$ -	0.0%
Fund Balance	\$ 770,000		\$ 337,119	\$ (432,881)	-56.2%
Transfers	\$ 315,200		\$ 330,000	\$ 14,800	4.7%
Misc	\$ 79,569		\$ 141,589	\$ 62,020	77.9%
Total	\$ 1,559,769		\$ 1,203,708	\$ (356,061)	-22.8%
Total Revenue	\$ 17,755,915		\$ 17,914,897	\$ 158,982	0.9%
Expenses					
Salaries					
Town Manager	\$ 292,670		\$ 298,551	\$ 5,881	2.0%
Finance	\$ 309,506		\$ 323,517	\$ 14,011	4.5%
Town Clerk	\$ 130,699		\$ 133,336	\$ 2,637	2.0%
Assessor	\$ 153,507		\$ 138,333	\$ (15,174)	-9.9%
Planning	\$ 197,558		\$ 154,766	\$ (42,792)	-21.7%
Library	\$ 471,080		\$ 467,583	\$ (3,497)	-0.7%
Fire	\$ 1,647,105		\$ 1,745,820	\$ 98,715	6.0%
Facility Maintenance	\$ -		\$ 137,997	\$ 137,997	100.0%
Municipal Center	\$ 60,669		\$ -	\$ (60,669)	-100.0%
Police	\$ 1,868,208		\$ 1,872,355	\$ 4,147	0.2%
Dispatch	\$ 503,972		\$ 515,618	\$ 11,646	2.3%
DPW	\$ 1,003,043		\$ 1,005,347	\$ 2,304	0.2%

BUDGET SUMMARY General Fund Fiscal Year 2020

Town of Brattleboro Fiscal Year 2020 General Fund Budget Summary By Type of Revenue and Expenditure

	BUDGET		BUDGET	\$	%
	FY: 2019		FY: 2020	CHANGE	CHANGE
Rec & Parks	\$ 509,440		\$ 492,909	\$ (16,531)	-3.2%
Total	\$ 7,147,457		\$ 7,286,132	\$ 138,675	1.9%
Employee Benefits					
Vacation Accrual	\$ 30,000		\$ 30,000	\$ -	0.0%
Social Security	\$ 568,075		\$ 550,000	\$ (18,075)	-3.2%
Employee Retirement	\$ 524,500		\$ 558,500	\$ 34,000	6.5%
Health Insurance	\$ 1,431,305		\$ 1,616,086	\$ 184,781	12.9%
Opt Out / HSA	\$ 215,000		\$ 200,000	\$ (15,000)	-7.0%
HRA Expense	\$ 232,560		\$ 279,125	\$ 46,565	20.0%
HRA Administration	\$ 10,000		\$ 10,000	\$ -	0.0%
Unemployment	\$ 10,000		\$ 10,000	\$ -	0.0%
Life insurance	\$ 30,000		\$ 31,500	\$ 1,500	5.0%
Dependant Care	\$ 1,500		\$ 1,500	\$ -	0.0%
Total	\$ 3,052,940		\$ 3,286,711	\$ 233,771	7.7%
Department Expense					
Town Manager	\$ 8,800		\$ 8,800	\$ -	0.0%
Finance	\$ 49,300		\$ 34,300	\$ (15,000)	-30.4%
Town Clerk	\$ 46,425		\$ 48,000	\$ 1,575	3.4%
Assessor	\$ 18,300		\$ 23,250	\$ 4,950	27.0%
Planning	\$ 23,200		\$ 46,400	\$ 23,200	100.0%
Library	\$ 146,965		\$ 146,025	\$ (940)	-0.6%
Fire	\$ 233,720		\$ 252,350	\$ 18,630	8.0%
Police	\$ 315,022		\$ 309,750	\$ (5,272)	-1.7%
Dispatch	\$ 12,050		\$ 12,050	\$ -	0.0%
DPW	\$ 736,398		\$ 741,570	\$ 5,172	0.7%
Rec & Parks	\$ 299,533		\$ 301,705	\$ 2,172	0.7%
Total	\$ 1,889,713		\$ 1,924,200	\$ 34,487	1.8%
General					
General Services	\$ 230,825		\$ 253,250	\$ 22,425	9.7%
Municipal Center	\$ 89,525		\$ 91,360	\$ 1,835	2.0%
Debt/Debt Service	\$ 1,440,200		\$ 1,471,325	\$ 31,125	2.2%
Risk	\$ 747,775		\$ 845,000	\$ 97,225	13.0%
Attorney	\$ 112,080		\$ 114,200	\$ 2,120	1.9%
Human Services	\$ 146,000		\$ 147,300	\$ 1,300	0.9%
Auxiliary Services	\$ 460,800		\$ 497,919	\$ 37,119	8.1%
Windham Regional	\$ 30,600		\$ 27,500	\$ (3,100)	-10.1%
County Tax	\$ 85,000		\$ 85,000	\$ -	0.0%
Downtown Program	\$ 78,000		\$ 80,000	\$ 2,000	2.6%
Total	\$ 3,420,805		\$ 3,612,854	\$ 192,049	5.6%
To Capital	\$ 1,715,000		\$ 1,295,000	\$ (420,000)	-24.5%
To Solid Waste	\$ 470,000		\$ 510,000	\$ 40,000	8.5%
Transfer Skatepark Fund	\$ 60,000		\$ -	\$ (60,000)	-100.0%
Total	\$ 2,245,000		\$ 1,805,000	\$ (440,000)	-19.6%
Total Expenses	\$ 17,755,915		\$ 17,914,897	\$ 158,982	0.9%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Town Manager's Office						
Donations	\$ 100	\$ 50	\$ -	\$ -	-	0.0%
MM - Investment Income	\$ 8,480	\$ 36,637	\$ 42,000	\$ 100,000	\$ 58,000	138.1%
In Lieu of Taxes	\$ 158,222	\$ 155,330	\$ 144,000	\$ 160,000	\$ 16,000	11.1%
Miscellaneous Revenue	\$ 1,299	\$ 4,960	\$ 2,500	\$ 2,500	-	0.0%
	\$ 168,101	\$ 196,977	\$ 188,500	\$ 262,500	\$ 74,000	39.3%
Taxes						
Current Taxes	\$ 13,940,726	\$ 14,291,696	\$ 14,798,643	\$ 15,198,202	\$ 399,559	2.7%
Downtown District	\$ -	\$ -	\$ 78,000	\$ 80,000	\$ 2,000	100.0%
Meals, Alcohol and Rooms	\$ 378,807	\$ 421,187	\$ 365,000	\$ 420,000	\$ 55,000	15.1%
Interest	\$ 56,134	\$ 53,929	\$ 60,000	\$ 60,000	-	0.0%
Penalty	\$ 66,828	\$ 50,167	\$ 55,000	\$ 55,000	-	0.0%
Collection Charges	\$ 12,027	\$ 11,358	\$ 20,000	\$ 20,000	-	0.0%
	\$ 14,454,523	\$ 14,828,337	\$ 15,376,643	\$ 15,833,202	\$ 456,559	3.0%
Finance Department						
Business Licenses	\$ 50,840	\$ 51,702	\$ 50,000	\$ 50,000	-	0.0%
Reimbursements/Insurance	\$ 1,441	\$ 672	\$ -	\$ -	-	0.0%
Interest on Receivables	\$ 305	\$ 431	\$ -	\$ -	-	0.0%
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	-	0.0%
Miscellaneous Income	\$ -	\$ 251	\$ -	\$ -	-	0.0%
	\$ 52,586	\$ 53,055	\$ 50,000	\$ 50,000	-	0.0%
Attorney						
Litigation Reimbursement	\$ -	\$ 740	\$ -	\$ -	-	0.0%
	\$ -	\$ 740	\$ -	\$ -	-	0.0%
Town Clerk						
Liquor & Tobacco License	\$ 9,480	\$ 10,170	\$ 9,000	\$ 9,500	\$ 500	5.6%
Dog License Revenue	\$ 21,144	\$ 20,982	\$ 19,500	\$ 21,000	\$ 1,500	7.7%
Town Clerk Fees	\$ 98,889	\$ 93,503	\$ 106,000	\$ 105,000	\$ (1,000)	-0.9%
Town Clerk Misc Income	\$ -	\$ 1,315	\$ -	\$ -	-	0.0%
	\$ 129,513	\$ 125,970	\$ 134,500	\$ 135,500	\$ 1,000	0.7%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Assessor's Office						
Personal Property Fines	\$ 700	\$ (700)	\$ 1,800	\$ 1,800	\$ -	0.0%
Listers Office Misc	\$ 64	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ 764	\$ (700)	\$ 1,800	\$ 1,800	\$ -	0.0%
General Services						
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Reimbursements	\$ -	\$ 2,500	\$ -	\$ -	\$ -	0.0%
	\$ -	\$ 2,500	\$ -	\$ -	\$ -	0.0%
Risk Management						
Insurance Payments	\$ 500	\$ 620	\$ -	\$ -	\$ -	0.0%
Restitution	\$ 861	\$ 219	\$ -	\$ -	\$ -	0.0%
	\$ 1,361	\$ 839	\$ -	\$ -	\$ -	0.0%
Planning						
ZBA & Planning Commission	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Planning Permit Fees	\$ 46,324	\$ 30,321	\$ 54,000	\$ 50,000	\$ (4,000)	-7.4%
Planning Misc Revenue	\$ 30	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ 46,354	\$ 30,321	\$ 54,000	\$ 50,000	\$ (4,000)	-7.4%
Benefits						
Cobra Health Insurance Payment	\$ 607	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ -	\$ 4,221	\$ -	\$ -	\$ -	0.0%
	\$ 607	\$ 4,221	\$ -	\$ -	\$ -	0.0%
Library						
Library Copier Revenue	\$ 6,254	\$ 6,307	\$ 6,500	\$ 6,500	\$ -	0.0%
Library Donations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Reimbursements	\$ 3,846	\$ 1,918	\$ 800	\$ 800	\$ -	0.0%
Library Fines	\$ 14,909	\$ 12,972	\$ -	\$ -	\$ -	0.0%
Non-Resident Fees	\$ 15,204	\$ 14,048	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%
Gift Books & Replacement	\$ 2,529	\$ 3,085	\$ 4,000	\$ 4,000	\$ -	0.0%
Library Postage Revenue	\$ 177	\$ 142	\$ -	\$ -	\$ -	0.0%
Audio Visual Rental	\$ 10	\$ -	\$ -	\$ -	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Miscellaneous Income	\$ 68	\$ 88	\$ 5,000	\$ 5,000	-	0.0%
	\$ 42,997	\$ 38,559	\$ 34,300	\$ 31,300	\$(3,000)	-8.7%
Fire						
Donations - Fire Dept	\$ -	\$ -	\$ -	\$ -		0.0%
Tower Rent	\$ 500	\$ 250	\$ -	\$ 6,000	\$ 6,000	0.0%
Insurance Proceeds	\$ -	\$ 926	\$ -	\$ -	-	0.0%
Rental Housing Inspection Fees	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250	100.0%
Fire Dept - Banner	\$ 10,500	\$ 10,200	\$ 11,000	\$ 11,000	-	0.0%
Fire Outside Revenue	\$ 3,031	\$ 12,388	\$ 9,100	\$ 10,000	\$ 900	9.9%
	\$ 14,031	\$ 23,764	\$ 20,100	\$ 83,250	\$ 63,150	314.2%
Municipal Center						
Municipal Center Rental	\$ 19,502	\$ 8,200	\$ 20,000	\$ 20,000	-	0.0%
Reimbursements	\$ 4	\$ -	\$ -	\$ -	-	0.0%
	\$ 19,506	\$ 8,200	\$ 20,000	\$ 20,000	-	0.0%
Police						
Town Ordinance	\$ 15,309	\$ 11,687	\$ 20,000	\$ 20,000	-	0.0%
Bicycle Registration	\$ 21	\$ 21	\$ -	\$ 20	\$ 20	0.0%
Police Dept Copy Charges	\$ 876	\$ 940	\$ 750	\$ 750	-	0.0%
Rental Income	\$ 15,329	\$ 26,708	\$ 26,928	\$ 27,467	\$ 539	2.0%
Up-Fit Reimbursement	\$ 5,634	\$ 11,269	\$ 11,269	\$ 11,269	-	0.0%
Reimbursements/Insurance	\$ 6,533	\$ 8,925	\$ -	\$ -	-	0.0%
False Alarm Fees	\$ 3,433	\$ 4,629	\$ 3,000	\$ 3,000	-	0.0%
Miscellaneous Revenue	\$ 844	\$ 1,626	\$ 2,000	\$ 2,000	-	0.0%
Police Outside Revenue	\$ 13,958	\$ 3,796	\$ 37,505	\$ 20,000	\$(17,505)	-46.7%
Animal Control	\$ 3,783	\$ 1,620	\$ 1,000	\$ 1,000	-	0.0%
Rescue Inc Dispatch Fees	\$ 47,079	\$ 48,020	\$ 48,020	\$ 48,020	-	0.0%
	\$ 112,800	\$ 119,241	\$ 150,472	\$ 133,526	\$(16,946)	-11.3%
Public Works						
Insurance/Reimbursements	\$ -	\$ 10,575	\$ -	\$ -	-	0.0%
Miscellaneous Revenue	\$ 33	\$ 759	\$ -	\$ -	-	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Public Works Outside Revenue	\$ 537	\$ -	\$ -	\$ -	-	0.0%
	\$ 570	\$ 11,334	\$ -	\$ -	-	0.0%
Public Works Gas						
Gasoline Sales	\$ 3,473	\$ 100	\$ -	\$ -	-	0.0%
	\$ 3,473	\$ 100	\$ -	\$ -	-	0.0%
Regional						
Railroad Revenue Sharing	\$ 5,065	\$ 4,840	\$ 5,000	\$ 5,000	-	0.0%
State Road Construction	\$ 230,592	\$ 229,737	\$ 230,000	\$ 230,000	-	0.0%
State Current Use Payment	\$ 161,868	\$ 175,968	\$ 160,000	\$ 160,000	-	0.0%
Overweight Permits	\$ 255	\$ 290	\$ -	\$ -	-	0.0%
	\$ 397,780	\$ 410,835	\$ 395,000	\$ 395,000	-	0.0%
Recreation & Parks						
Reimbursements	\$ -	\$ 126	\$ -	\$ -	-	0.0%
Basketball	\$ 5,345	\$ 5,425	\$ 5,500	\$ 5,500	-	0.0%
Softball Field Rental	\$ 24,945	\$ 25,485	\$ 24,000	\$ 25,000	1,000	4.2%
Swimming Pool	\$ 19,758	\$ 22,791	\$ 21,000	\$ 21,000	-	0.0%
Snack Bar	\$ 1,625	\$ 1,465	\$ 2,000	\$ 1,500	(500)	-25.0%
Kiwanis Shelter	\$ 3,525	\$ 3,800	\$ 3,500	\$ 3,500	-	0.0%
Skating Rink Revenue	\$ 122,403	\$ 114,388	\$ 120,000	\$ 120,000	-	0.0%
Gibson-Aiken Center	\$ 6,646	\$ 6,273	\$ 6,200	\$ 6,200	-	0.0%
Day Camp	\$ 21,093	\$ 17,668	\$ 23,000	\$ 21,000	(2,000)	-8.7%
Facilities Use Fees	\$ 3,299	\$ 3,300	\$ 2,500	\$ 4,000	1,500	60.0%
Miscellaneous Revenue	\$ 18,930	\$ 16,726	\$ 12,000	\$ 16,000	4,000	33.3%
Cemetery Plots	\$ 4,615	\$ 900	\$ 3,000	\$ 3,000	-	0.0%
Non-Resident Fees	\$ 22,678	\$ 25,370	\$ 22,700	\$ 25,000	2,300	10.1%
	\$ 254,861	\$ 243,716	\$ 245,400	\$ 251,700	6,300	2.6%
Fund Balance						
Use of Fund Balance	\$ -	\$ -	\$ 770,000	\$ 337,119	(432,881)	-56.2%
	\$ -	\$ -	\$ 770,000	\$ 337,119	(432,881)	-56.2%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Transfers						
Transfer Rec Self Support	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	(5,000)	-100.0%
Transfer Skate Rink Imp	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	(7,500)	-100.0%
Transfer Utility Fund	\$ 250,000	\$ 260,000	\$ 265,200	\$ 290,000	24,800	9.4%
Transfer Parking Fund	\$ 36,900	\$ 55,500	\$ 37,500	\$ 40,000	2,500	6.7%
	\$ 299,400	\$ 328,000	\$ 315,200	\$ 330,000	14,800	4.7%
TOTAL REVENUE	\$ 15,999,226	\$ 16,426,008	\$ 17,755,915	\$ 17,914,897	158,982	0.9%
EXPENDITURES						
Town Manager's Office						
Department Head Salary	\$ 99,206	\$ 100,796	\$ 103,011	\$ 105,060	2,049	2.0%
Staff Salaries	\$ 113,755	\$ 118,291	\$ 181,059	\$ 184,691	3,632	2.0%
Vacation BB - Retire Pay	\$ 3,967	\$ 5,815	\$ 8,600	\$ 8,800	200	2.3%
Equipment	\$ 313	\$ 168	\$ 300	\$ 300	-	0.0%
Training	\$ -	\$ -	\$ 500	\$ 500	-	0.0%
Conferences/Memberships	\$ 831	\$ 253	\$ 1,000	\$ 1,000	-	0.0%
Postage Expense	\$ 399	\$ 179	\$ 1,000	\$ 1,000	-	0.0%
Office Supplies	\$ 898	\$ 1,955	\$ 1,000	\$ 1,000	-	0.0%
Transportation	\$ 5,500	\$ 5,263	\$ 5,000	\$ 5,000	-	0.0%
	\$ 224,869	\$ 232,718	\$ 301,470	\$ 307,351	5,881	2.0%
Finance						
Department Head Salary	\$ 75,325	\$ 76,538	\$ 78,268	\$ 79,840	1,572	2.0%
Staff Salaries	\$ 220,618	\$ 224,207	\$ 229,088	\$ 237,177	8,089	3.5%
Vacation BB - Retire Pay	\$ -	\$ 2,944	\$ 2,150	\$ 6,500	4,350	202.3%
Equipment	\$ 34	\$ 459	\$ 500	\$ 500	-	0.0%
Training	\$ 643	\$ 739	\$ 1,500	\$ 1,500	-	0.0%
Conferences/Memberships	\$ 884	\$ 632	\$ 1,000	\$ 1,000	-	0.0%
Office Equipment Maint	\$ 11	\$ 11	\$ 1,200	\$ 1,200	-	0.0%
Computer Supplies	\$ -	\$ -	\$ 600	\$ 600	-	0.0%
Payroll Services	\$ 26,009	\$ 28,069	\$ 30,000	\$ 15,000	(15,000)	-50.0%
Tax Bills	\$ 535	\$ 527	\$ 1,000	\$ 1,000	-	0.0%
Reimbursable Expense	\$ 565	\$ 500	\$ -	\$ -	-	0.0%
Bank Service Charges	\$ 637	\$ 105	\$ 1,000	\$ 1,000	-	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Postage Expense	\$ 7,574	\$ 7,850	\$ 8,500	\$ 8,500	\$ -	0.0%
Office Supplies	\$ 3,845	\$ 4,140	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 336,680	\$ 346,720	\$ 358,806	\$ 357,817	\$ (989)	-0.3%
Attorney						
Contracted Legal Services	\$ 102,000	\$ 105,020	\$ 106,080	\$ 108,200	\$ 2,120	2.0%
Conferences/Memberships	\$ 679	\$ 706	\$ 1,000	\$ 1,000	\$ -	0.0%
Litigation Expenses	\$ 2,101	\$ 1,896	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 104,780	\$ 107,622	\$ 112,080	\$ 114,200	\$ 2,120	1.9%
Town Clerk						
Department Head Salary	\$ 69,640	\$ 62,992	\$ 65,695	\$ 67,005	\$ 1,310	2.0%
Staff Salaries	\$ 62,847	\$ 65,414	\$ 65,004	\$ 66,331	\$ 1,327	2.0%
Vacation BB - Retire Pay	\$ 21,407	\$ -	\$ -	\$ -	\$ -	0.0%
Election Salaries	\$ 5,604	\$ 3,686	\$ 6,000	\$ 4,500	\$ (1,500)	-25.0%
Conferences/Memberships	\$ 1,073	\$ 962	\$ 1,800	\$ 1,800	\$ -	0.0%
Records Restoration	\$ -	\$ 6,020	\$ -	\$ 6,000	\$ 6,000	100.0%
Computer - Land Records	\$ 11,513	\$ 11,718	\$ 16,000	\$ 16,000	\$ -	0.0%
Election Expense	\$ 14,031	\$ 7,272	\$ 15,000	\$ 12,000	\$ (3,000)	-20.0%
Copier Expense	\$ 1,164	\$ 1,053	\$ 1,025	\$ 1,100	\$ 75	7.3%
Postage Expense	\$ 2,688	\$ 2,290	\$ 2,300	\$ 2,300	\$ -	0.0%
Office Supplies	\$ 3,540	\$ 4,169	\$ 4,000	\$ 4,000	\$ -	0.0%
Equipment Maintenance	\$ 129	\$ 154	\$ 300	\$ 300	\$ -	0.0%
	\$ 193,635	\$ 165,732	\$ 177,124	\$ 181,336	\$ 4,212	2.4%
Assessor's Office						
Department Head Salary	\$ 66,619	\$ 61,055	\$ 68,027	\$ 63,788	\$ (4,239)	-6.2%
Staff Salaries	\$ 74,251	\$ 64,828	\$ 85,480	\$ 74,545	\$ (10,935)	-12.8%
Vacation BB - Retire Pay	\$ 687	\$ 750	\$ -	\$ -	\$ -	0.0%
Board Salaries	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ -	0.0%
Equipment Purchases	\$ 1,146	\$ 761	\$ 1,750	\$ 1,750	\$ -	0.0%
Professional Services	\$ 647	\$ 10,650	\$ 1,000	\$ 5,000	\$ 4,000	400.0%
Training	\$ 135	\$ 425	\$ 1,200	\$ 1,200	\$ -	0.0%
Conferences/Memberships	\$ 935	\$ 276	\$ 1,000	\$ 1,000	\$ -	0.0%
Grand List	\$ 32	\$ -	\$ -	\$ -	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Tax Map Maintenance	\$ 1,275	\$ 1,350	\$ 2,600	\$ 2,600	-	0.0%
Annual Software Fees	\$ 4,200	\$ 3,526	\$ 4,600	\$ 4,600	-	0.0%
Postage Expense	\$ 1,041	\$ 1,395	\$ 1,700	\$ 1,500	(200)	-11.8%
Office Supplies	\$ 884	\$ 917	\$ 950	\$ 950	-	0.0%
Equipment Maintenance Fee	\$ 726	\$ 1,067	\$ 800	\$ 1,200	400	50.0%
Transportation	\$ 506	\$ 1,301	\$ 750	\$ 1,500	750	100.0%
	\$ 155,035	\$ 150,252	\$ 171,807	\$ 161,583	(10,224)	-6.0%
General Services						
Board Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	-	0.0%
BCA Salaries	\$ -	\$ -	\$ 700	\$ 700	-	0.0%
IT Salaries	\$ -	\$ -	\$ -	\$ 7,800	7,800	100.0%
Personnel Mgmt Expense	\$ 2,065	\$ 45,090	\$ 15,000	\$ 20,000	5,000	33.3%
Employee Recognition	\$ 1,390	\$ 2,253	\$ -	\$ -	-	0.0%
Conferences/Memberships	\$ 16,817	\$ 19,648	\$ 17,000	\$ 20,000	3,000	17.6%
Computer Equipment Maint	\$ 56,330	\$ 60,334	\$ 57,000	\$ 60,000	3,000	5.3%
Software Licenses	\$ 570	\$ 10,271	\$ 5,000	\$ 10,000	5,000	100.0%
Printing & Public Notices	\$ 7,512	\$ 9,586	\$ 12,000	\$ 12,000	-	0.0%
Professional Services	\$ 34,790	\$ 14,602	\$ -	\$ -	-	0.0%
Administrative Services	\$ -	\$ -	\$ 13,000	\$ 13,000	-	0.0%
Technical Services	\$ -	\$ -	\$ 13,000	\$ 13,000	-	0.0%
Town Report	\$ 3,077	\$ 3,803	\$ 3,250	\$ 3,250	-	0.0%
GIS Mapping	\$ 16,464	\$ 13,172	\$ 19,000	\$ 19,000	-	0.0%
Auditing	\$ 18,361	\$ 10,419	\$ 20,000	\$ 20,000	-	0.0%
Telephone	\$ 16,593	\$ 16,604	\$ 17,000	\$ 17,000	-	0.0%
Postage Expense	\$ 1,937	\$ 1,909	\$ 2,875	\$ 2,000	(875)	-30.4%
Office Supplies	\$ 1,101	\$ 880	\$ 2,000	\$ 1,500	(500)	-25.0%
Tax Abatements	\$ 5,805	\$ 31,670	\$ 15,000	\$ 15,000	-	0.0%
Interest Abatements	\$ 1,033	\$ 3,312	\$ 1,000	\$ 1,000	-	0.0%
Penalty Abatements	\$ 322	\$ 1,762	\$ 1,000	\$ 1,000	-	0.0%
Other Abatements	\$ 3,769	\$ 488	\$ -	\$ -	-	0.0%
Miscellaneous	\$ 270	\$ 550	\$ -	\$ -	-	0.0%
	\$ 205,207	\$ 263,353	\$ 230,825	\$ 253,250	22,425	9.7%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Risk Management						
Worker's Compensation	\$ 446,884	\$ 511,038	\$ 591,975	\$ 655,000	\$ 63,025	10.6%
General Liability	\$ 134,313	\$ 122,642	\$ 130,800	\$ 160,000	\$ 29,200	22.3%
Occupational Health	\$ 17,481	\$ 24,896	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
Insurance Deductible	\$ 8,058	\$ 2,000	\$ 10,000	\$ 10,000	-	0.0%
	\$ 606,735	\$ 660,577	\$ 747,775	\$ 845,000	\$ 97,225	13.0%
Planning						
Department Head Salary	\$ 67,393	\$ 71,297	\$ 73,119	\$ 71,596	\$ (1,523)	-2.1%
Staff Salaries	\$ 112,709	\$ 121,395	\$ 120,239	\$ 83,170	\$ (37,069)	-30.8%
Vacation BB - Retire Pay	\$ -	\$ 4,102	\$ 4,200	\$ -	\$ (4,200)	-100.0%
Equipment	\$ 225	\$ 1,512	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 1,000	\$ 318	\$ 2,000	\$ 2,000	\$ -	0.0%
Conferences/Memberships	\$ 1,029	\$ 1,770	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
Computer Supplies	\$ -	\$ 921	\$ 2,000	\$ 2,000	\$ -	0.0%
Legal Notices	\$ 1,730	\$ 2,866	\$ 2,000	\$ 2,000	\$ -	0.0%
Professional Services	\$ 2,480	\$ 1,204	\$ 6,000	\$ 30,000	\$ 24,000	400.0%
Document Production	\$ 149	\$ 196	\$ 2,000	\$ 2,000	\$ -	0.0%
Postage Expense	\$ 991	\$ 1,029	\$ 1,000	\$ 1,200	\$ 200	20.0%
Office Supplies	\$ 1,005	\$ 1,159	\$ 1,000	\$ 1,000	\$ -	0.0%
Equipment Maintenance	\$ 1,421	\$ 450	\$ 1,500	\$ 1,500	\$ -	0.0%
Transportation	\$ 396	\$ 468	\$ 1,400	\$ 1,400	\$ -	0.0%
Miscellaneous Expenses	\$ 56	\$ 132	\$ 500	\$ 500	\$ -	0.0%
MPG Parking Study Match	\$ 2,000	\$ 4,000	\$ -	\$ -	\$ -	0.0%
	\$ 192,583	\$ 212,818	\$ 220,758	\$ 201,166	\$ (19,592)	-8.9%
Benefits						
Vacation Accrual	\$ (5,504)	\$ (31,606)	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 502,253	\$ 511,679	\$ 568,075	\$ 550,000	\$ (18,075)	-3.2%
Employee Retirement	\$ 516,253	\$ 496,552	\$ 524,500	\$ 558,500	\$ 34,000	6.5%
Health Insurance	\$ 1,384,981	\$ 1,329,493	\$ 1,431,305	\$ 1,616,086	\$ 184,781	12.9%
Life Insurance	\$ 24,948	\$ 25,907	\$ 30,000	\$ 31,500	\$ 1,500	5.0%
Opt-Out & HSA Payments	\$ 180,627	\$ 180,563	\$ 215,000	\$ 200,000	\$ (15,000)	-7.0%
HRA Expense	\$ 165,474	\$ 171,486	\$ 232,560	\$ 279,125	\$ 46,565	20.0%
HRA Administration	\$ 7,200	\$ 7,804	\$ 10,000	\$ 10,000	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Unemployment Compensation	\$ -	\$ 6,366	\$ 10,000	\$ 10,000	\$ -	0.0%
Dependent Care Administra	\$ 417	\$ 240	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 2,776,649	\$ 2,698,483	\$ 3,052,940	\$ 3,286,711	\$ 233,771	7.7%
Bonds/Notes						
Bond Principal	\$ 648,333	\$ 848,333	\$ 803,500	\$ 803,500	\$ -	0.0%
Note Principal	\$ 232,000	\$ 232,000	\$ 158,000	\$ 208,000	\$ 50,000	31.6%
Bond Interest	\$ 339,500	\$ 341,226	\$ 332,000	\$ 318,700	\$ (13,300)	-4.0%
Note Interest	\$ 11,701	\$ 8,203	\$ 4,775	\$ 14,200	\$ 9,425	197.4%
Accrued Interest	\$ 27,180	\$ (8,560)	\$ 15,000	\$ -	\$ (15,000)	0.0%
Lease Expense	\$ 193,899	\$ 126,920	\$ 126,925	\$ 126,925	\$ -	0.0%
	\$ 1,452,612	\$ 1,548,123	\$ 1,440,200	\$ 1,471,325	\$ 31,125	2.2%
Human Services						
Phoenix House Rise	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Senior Solutions	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
Brattleboro Senior Meals	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Youth Services	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000	\$ -	0.0%
Museum & Art Center	\$ 7,000	\$ -	\$ -	\$ -	\$ -	0.0%
Windham Child Care Assoc	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	0.0%
Women's Freedom Center	\$ 3,765	\$ -	\$ 5,000	\$ 7,500	\$ 2,500	50.0%
Brattleboro Area Hospice	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,500	\$ 300	25.0%
VNA & Hospice of VT & NH	\$ 7,500	\$ 12,200	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Green Mountain RSVP	\$ 700	\$ -	\$ 700	\$ 700	\$ -	0.0%
Vt Center for Ind Living	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.0%
Drop-In Center	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Aids Project of So. Vt.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
SEVCA	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%
The Gathering Place	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Boys & Girls Club	\$ 15,200	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
HCRS	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
Summer Lunch Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500	\$ 1,500	25.0%
Kidsplayce	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100.0%
Climate Protection	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.0%
Turning Point	\$ 7,000	\$ 8,500	\$ 10,000	\$ 12,500	\$ 2,500	25.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
VT Adult Learning	\$ -	\$ 3,000	\$ -	\$ -	-	0.0%
American Red Cross	\$ 5,000	\$ 5,000	\$ 1,000	\$ 2,000	1,000	100.0%
Family Garden	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-	0.0%
Windham Co. Safe Place	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	1,000	66.7%
Meeting Waters YMCA	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	2,500	50.0%
Groundworks Colaborative	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-	0.0%
Vermont Wilderness School	\$ 4,000	\$ -	\$ -	\$ -	-	0.0%
Green Mountain Crossroads	\$ -	\$ 5,000	\$ 3,000	\$ 5,000	2,000	66.7%
Big Brothers Big Sisters	\$ -	\$ -	\$ 7,500	\$ 7,500	-	0.0%
Bratt Centre for Children	\$ -	\$ -	\$ 4,000	\$ 5,000	1,000	0.0%
The Root	\$ -	\$ -	\$ 5,000	\$ -	(5,000)	0.0%
Vermont Family Network	\$ -	\$ -	\$ 1,500	\$ 1,500	-	0.0%
Windham County Humane Society	\$ -	\$ -	\$ -	\$ 1,000	1,000	100%
Brattleboro Are Prevention	\$ -	\$ -	\$ -	\$ 5,000	5,000	100%
	\$ 140,765	\$ 120,000	\$ 146,000	\$ 147,300	1,300	0.9%

Auxiliary Services

Street Lights	\$ 146,045	\$ 136,006	\$ 140,000	\$ 140,000	-	0.0%
Civil Defense	\$ 2,279	\$ 2,488	\$ 2,500	\$ 2,500	-	0.0%
Local Bus Service	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	-	0.0%
Ambulance Service	\$ 217,054	\$ 222,601	\$ 250,000	\$ 250,000	-	0.0%
BCTV	\$ -	\$ -	\$ -	\$ 5,000	5,000	100.0%
Museum & Art Center	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	-	0.0%
Women's Freedom Center	\$ -	\$ 3,765	\$ -	\$ -	-	0.0%
Climate Protection	\$ -	\$ 10,000	\$ 10,000	\$ -	(10,000)	-100.0%
West River Watershed	\$ -	\$ -	\$ 1,000	\$ 1,000	-	0.0%
Green Up Day	\$ -	\$ -	\$ 300	\$ 300	-	0.0%
Business Promotion	\$ -	\$ -	\$ -	\$ 42,119	42,119	100%
	\$ 415,379	\$ 431,860	\$ 460,800	\$ 497,919	37,119	8.1%

Library

Department Head Salary	\$ 71,685	\$ 73,030	\$ 74,489	\$ 75,981	1,492	2.0%
Staff Salaries	\$ 362,332	\$ 373,447	\$ 381,075	\$ 388,602	7,527	2.0%
Custodian	\$ 14,952	\$ 30,961	\$ 15,515	\$ -	(15,515)	-100.0%
Vacation BB - Retire Pay	\$ 746	\$ -	\$ -	\$ 3,000	3,000	100.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Office Equipment	\$ 4,238	\$ 4,039	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 171	\$ 200	\$ -	\$ -	\$ -	0.0%
Conferences/Memberships	\$ 900	\$ 500	\$ -	\$ -	\$ -	0.0%
Lost Book Refund Pmt Fees	\$ 240	\$ 257	\$ 400	\$ -	\$ (400)	-100.0%
Computer Equipment Maint	\$ 13,855	\$ 15,075	\$ 15,000	\$ 15,300	\$ 300	2.0%
Computer Supplies	\$ 2,038	\$ 3,413	\$ 3,500	\$ 3,600	\$ 100	2.9%
Book & Non-Print Supplies	\$ 4,000	\$ 4,008	\$ 4,000	\$ 4,000	\$ -	0.0%
Professional Services	\$ -	\$ -	\$ 400	\$ 400	\$ -	0.0%
Bindery Services	\$ -	\$ 13	\$ -	\$ -	\$ -	0.0%
Reimbursable Expense	\$ 1,240	\$ 1,918	\$ 800	\$ 800	\$ -	0.0%
Fuel Expense	\$ 6,862	\$ 11,672	\$ 11,200	\$ 12,000	\$ 800	7.1%
Electric	\$ 26,347	\$ 25,352	\$ 27,794	\$ 25,425	\$ (2,369)	-8.5%
Utilities	\$ 1,944	\$ 1,876	\$ 1,872	\$ 2,000	\$ 128	6.8%
Building Equip & Maint	\$ 17,778	\$ 16,833	\$ 17,000	\$ 17,000	\$ -	0.0%
Maintenance Supplies	\$ 3,076	\$ 3,123	\$ 3,200	\$ 3,500	\$ 300	9.4%
Telephone	\$ 3,940	\$ 4,955	\$ 2,500	\$ 2,500	\$ -	0.0%
Postage Expense	\$ 2,277	\$ 6,408	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
Office Supplies	\$ 2,999	\$ 3,859	\$ 3,500	\$ 3,500	\$ -	0.0%
Books - General	\$ 8,300	\$ 6,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Reference Sources	\$ 17,815	\$ 18,650	\$ 17,000	\$ 18,000	\$ 1,000	5.9%
Juvenile Books	\$ 9,150	\$ 8,961	\$ 7,500	\$ 7,500	\$ -	0.0%
Young Adult Sources	\$ 838	\$ 1,492	\$ 1,500	\$ 1,500	\$ -	0.0%
Replacement Books	\$ 1,200	\$ 1,500	\$ 2,000	\$ 1,500	\$ (500)	-25.0%
Periodicals & Newspapers	\$ 6,775	\$ 6,928	\$ 7,000	\$ 7,200	\$ 200	2.9%
Non-Print Materials/Adult	\$ 5,250	\$ 5,406	\$ 5,000	\$ 3,500	\$ (1,500)	-30.0%
Non-Print Mat./Children	\$ 3,792	\$ 3,723	\$ 3,800	\$ 3,800	\$ -	0.0%
Special Programs/Adult	\$ 48	\$ -	\$ -	\$ -	\$ -	0.0%
Special Programs/Children	\$ 100	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ 1,178	\$ 842	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 596,065	\$ 634,440	\$ 618,045	\$ 613,608	\$ (4,437)	-0.7%
Fire						
Department Head Salary	\$ 82,600	\$ 83,924	\$ 85,590	\$ 87,281	\$ 1,691	2.0%
Staff Salaries	\$ 1,188,300	\$ 1,234,985	\$ 1,293,266	\$ 1,337,988	\$ 44,722	3.5%
Retroactive Pay	\$ -	\$ 61,121	\$ -	\$ -	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Vacation BB - Retire Pay	\$ 41,455	\$ 17,158	\$ 10,000	\$ 10,250	\$ 250	2.5%
Incentive Pay	\$ 41,603	\$ 41,921	\$ 53,991	\$ 56,415	\$ 2,424	4.5%
Overtime	\$ 117,477	\$ 84,689	\$ 98,838	\$ 100,000	\$ 1,162	1.2%
Fire Outside Overtime	\$ 5,557	\$ 4,161	\$ 7,000	\$ 5,000	\$ (2,000)	-28.6%
Banner Outside Overtime	\$ 3,450	\$ 5,699	\$ 6,120	\$ 6,200	\$ 80	1.3%
Rental Housing Inspection Overtime	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
Holiday Pay	\$ 34,545	\$ 31,297	\$ 46,552	\$ 48,216	\$ 1,664	3.6%
Auxiliary Staff	\$ 6,036	\$ 5,826	\$ 10,000	\$ 8,000	\$ (2,000)	-20.0%
Clerical	\$ 35,470	\$ 35,097	\$ 35,748	\$ 36,470	\$ 722	2.0%
Equipment	\$ 16,113	\$ 21,767	\$ 17,500	\$ 17,500	\$ -	0.0%
Training	\$ 5,914	\$ 7,508	\$ 8,000	\$ 8,000	\$ -	0.0%
Conferences/Memberships	\$ 4,173	\$ 3,397	\$ 5,250	\$ 5,250	\$ -	0.0%
Reimbursable Expense	\$ -	\$ 953	\$ -	\$ -	\$ -	0.0%
Heating Oil Expense	\$ 9,220	\$ -	\$ -	\$ -	\$ -	0.0%
Propane	\$ 3,253	\$ 30,550	\$ 27,000	\$ 29,000	\$ 2,000	7.4%
Gasoline	\$ 3,455	\$ 3,572	\$ 6,000	\$ 6,000	\$ -	0.0%
Diesel	\$ 10,339	\$ 15,703	\$ 13,500	\$ 13,000	\$ (500)	-3.7%
Electric	\$ 14,765	\$ 23,637	\$ 23,520	\$ 21,600	\$ (1,920)	-8.2%
Utilities	\$ 3,978	\$ 9,480	\$ 4,300	\$ 12,500	\$ 8,200	190.7%
Building Repairs	\$ 4,523	\$ 5,194	\$ 5,500	\$ 6,000	\$ 500	9.1%
Telephone	\$ 8,268	\$ 11,650	\$ 9,750	\$ 9,750	\$ -	0.0%
Postage Expense	\$ 586	\$ 411	\$ 700	\$ 600	\$ (100)	-14.3%
Office Supplies	\$ 4,682	\$ 13,227	\$ 10,500	\$ 10,500	\$ -	0.0%
Operating Supplies	\$ 13,604	\$ 13,854	\$ 12,500	\$ 12,500	\$ -	0.0%
Clothing	\$ 22,045	\$ 12,237	\$ 22,050	\$ 30,000	\$ 7,950	36.1%
Fire Prevention	\$ 567	\$ 542	\$ 650	\$ 650	\$ -	0.0%
Fire Alarm Repair	\$ 18,264	\$ 16,416	\$ 16,000	\$ 18,500	\$ 2,500	15.6%
Equipment Maintenance	\$ 4,210	\$ 3,996	\$ 6,000	\$ 6,000	\$ -	0.0%
Vehicle Maintenance	\$ 48,748	\$ 56,006	\$ 45,000	\$ 45,000	\$ -	0.0%
Transfer	\$ -	\$ 31,000	\$ -	\$ -	\$ -	0.0%
	\$ 1,753,198	\$ 1,886,975	\$ 1,880,825	\$ 1,998,170	\$ 117,345	6.2%
Facilities Maintenance						
Staff Salaries	\$ -	\$ -	\$ -	\$ 127,297	\$ 127,297	100.0%
Vacation Buy Back	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Overtime	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
Automotive Maintenance	\$ -	\$ -	\$ -	\$ 700	\$ 700	100.0%
	\$ -	\$ -	\$ -	\$ 137,997	\$ 137,997	100.0%
Municipal Center						
Staff Salaries	\$ 37,717	\$ 51,168	\$ 51,169	\$ -	\$ (51,169)	-100.0%
Vacation BB - Retire Pay	\$ 897	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Overtime	\$ 7,569	\$ 7,177	\$ 8,500	\$ -	\$ (8,500)	-100.0%
Equipment	\$ 2,109	\$ 3,005	\$ 3,000	\$ 3,000	\$ -	0.0%
Reimbursable Expense	\$ 4	\$ -	\$ -	\$ -	\$ -	0.0%
Fuel Expense	\$ 16,189	\$ 20,396	\$ 23,600	\$ 25,960	\$ 2,360	10.0%
Electric	\$ 29,712	\$ 27,590	\$ 35,000	\$ 25,200	\$ (9,800)	-28.0%
Utilities	\$ 4,681	\$ 4,290	\$ 5,600	\$ 4,500	\$ (1,100)	-19.6%
Building Repairs	\$ 11,738	\$ 13,318	\$ 3,525	\$ 15,000	\$ 11,475	325.5%
Maintenance Supplies	\$ 4,631	\$ 4,698	\$ 6,000	\$ 6,000	\$ -	0.0%
Maintenance Contracts	\$ 17,285	\$ 7,652	\$ 10,200	\$ 10,200	\$ -	0.0%
Grounds Maintenance	\$ 647	\$ 1,385	\$ 1,500	\$ 1,500	\$ -	0.0%
Clothing	\$ 300	\$ 379	\$ 400	\$ -	\$ (400)	-100.0%
Automotive Maintenance	\$ 1,080	\$ 72	\$ 700	\$ -	\$ (700)	-100.0%
	\$ 134,559	\$ 141,129	\$ 150,194	\$ 91,360	\$ (58,834)	-39.2%
Police						
Department Head Salary	\$ 92,914	\$ 94,349	\$ 96,151	\$ 97,981	\$ 1,830	1.9%
Staff Salaries	\$ 1,209,177	\$ 1,170,753	\$ 1,436,724	\$ 1,449,792	\$ 13,068	0.9%
Vacation BB - Retire Pay	\$ 21,364	\$ 17,341	\$ 8,500	\$ 8,500	\$ -	0.0%
Educational Incentive	\$ 30,153	\$ 23,501	\$ 29,871	\$ 29,360	\$ (511)	-1.7%
Overtime	\$ 218,527	\$ 229,937	\$ 125,000	\$ 125,000	\$ -	0.0%
Police Outside Overtime	\$ 10,195	\$ 3,742	\$ 28,850	\$ 20,000	\$ (8,850)	-30.7%
Holiday Pay	\$ 26,111	\$ 25,496	\$ 29,527	\$ 30,127	\$ 600	2.0%
Auxiliary Staff	\$ 2,000	\$ 14,693	\$ 2,000	\$ 3,000	\$ 1,000	50.0%
Clerical	\$ 106,703	\$ 109,447	\$ 111,585	\$ 108,595	\$ (2,990)	-2.7%
Equipment	\$ 6,695	\$ 5,354	\$ 8,000	\$ 8,000	\$ -	0.0%
Poundkeeper	\$ 10,367	\$ 8,321	\$ 10,000	\$ 10,000	\$ -	0.0%
Training	\$ 19,274	\$ 13,834	\$ 25,000	\$ 25,000	\$ -	0.0%
Conferences/Memberships	\$ 2,820	\$ 3,530	\$ 4,200	\$ 4,200	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Computer Supplies	\$ 4,510	\$ 10,013	\$ 10,000	\$ 10,500	\$ 500	5.0%
Professional Services	\$ 1,899	\$ -	\$ -	\$ -	\$ -	0.0%
Reimbursements/Insurance	\$ 7,051	\$ 9,397	\$ -	\$ -	\$ -	0.0%
Heating Fuel	\$ -	\$ 20,177	\$ 19,740	\$ 21,500	\$ 1,760	8.9%
Gasoline	\$ 21,850	\$ 27,381	\$ 33,600	\$ 35,000	\$ 1,400	4.2%
Diesel	\$ -	\$ 290.69	\$ -	\$ -	\$ -	0.0%
Electric	\$ -	\$ 19,801	\$ 25,200	\$ 23,130	\$ (2,070)	-8.2%
Utilities	\$ 1,591	\$ 3,730	\$ 5,250	\$ 5,400	\$ 150	2.9%
Building Maintenance	\$ 365	\$ 24,907	\$ 35,700	\$ 10,000	\$ (25,700)	-72.0%
Maintenance Supplies	\$ -	\$ 4,856	\$ 3,570	\$ 3,500	\$ (70)	-2.0%
Grounds Maintenance	\$ 5,625	\$ 17,885	\$ 9,530	\$ 12,000	\$ 2,470	25.9%
Telephone	\$ 19,182	\$ 26,143	\$ 21,712	\$ 25,000	\$ 3,288	15.1%
VIBRS/VLETS	\$ 10,148	\$ 13,708	\$ 20,000	\$ 20,000	\$ -	0.0%
Office Furniture	\$ 988	\$ 557	\$ 1,000	\$ 1,000	\$ -	0.0%
Copier Expense	\$ 3,227	\$ 4,524	\$ 6,000	\$ 6,000	\$ -	0.0%
Postage Expense	\$ 1,684	\$ 1,035	\$ 2,000	\$ 2,000	\$ -	0.0%
Office Supplies	\$ 7,588	\$ 6,936	\$ 6,120	\$ 6,120	\$ -	0.0%
Books/Reference	\$ 229	\$ 229	\$ 200	\$ 200	\$ -	0.0%
Operating Supplies	\$ 10,495	\$ 15,431	\$ 10,700	\$ 10,700	\$ -	0.0%
Clothing	\$ 16,908	\$ 12,513	\$ 23,000	\$ 23,000	\$ -	0.0%
Equipment Maintenance	\$ 4,375	\$ 6,995	\$ 4,000	\$ 17,000	\$ 13,000	325.0%
Automotive Equipment	\$ 523	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
Automotive Maintenance	\$ 20,389	\$ 16,119	\$ 20,000	\$ 20,000	\$ -	0.0%
Prisoner Expense	\$ 3,169	\$ 3,440	\$ 3,500	\$ 3,500	\$ -	0.0%
Crime Prevention	\$ 1,872	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
Transportation	\$ 2,882	\$ 1,300	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 1,902,851	\$ 1,967,665	\$ 2,183,230	\$ 2,182,105	\$ (1,125)	-0.1%
Dispatch						
Chief Dispatcher	\$ 47,599	\$ 48,307	\$ 49,738	\$ 50,739	\$ 1,001	2.0%
Staff Salaries	\$ 299,420	\$ 316,645	\$ 356,295	\$ 364,974	\$ 8,679	2.4%
Vacation Buy	\$ 4,155	\$ 6,597	\$ 3,500	\$ 3,500	\$ -	0.0%
Educational Incentive	\$ 6,354	\$ 6,634	\$ 6,846	\$ 7,968	\$ 1,122	16.4%
Overtime	\$ 74,314	\$ 84,710	\$ 80,651	\$ 80,600	\$ (51)	-0.1%
Holiday Pay	\$ 5,409	\$ 6,013	\$ 6,942	\$ 7,837	\$ 895	12.9%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Equipment	\$ 3,461	\$ 3,388	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 219	\$ 257	\$ 3,500	\$ 3,500	\$ -	0.0%
Telephone	\$ 180	\$ 580	\$ 600	\$ 600	\$ -	0.0%
Office Supplies	\$ 539	\$ 481	\$ 500	\$ 500	\$ -	0.0%
Operating Supplies	\$ 1,295	\$ 2,327	\$ 1,750	\$ 1,750	\$ -	0.0%
Uniforms	\$ 86	\$ 244	\$ 200	\$ 200	\$ -	0.0%
Equipment Maintenance	\$ 998	\$ 1,568	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 444,030	\$ 477,750	\$ 516,022	\$ 527,668	\$ 11,646	2.3%
Public Works						
Department Head Salary	\$ 45,670	\$ 37,856	\$ 44,298	\$ 47,749	\$ 3,451	7.8%
Staff Salaries	\$ 567,477	\$ 604,409	\$ 636,423	\$ 636,551	\$ 128	0.0%
Mechanics Staff Salaries	\$ 157,594	\$ 145,881	\$ 159,262	\$ 162,021	\$ 2,759	1.7%
Vacation BB - Retire Pay	\$ 3,955	\$ 6,796	\$ 7,000	\$ 1,000	\$ (6,000)	-85.7%
Overtime	\$ 119,939	\$ 126,707	\$ 92,000	\$ 92,000	\$ -	0.0%
Holiday/Weekend Pay	\$ 15,524	\$ 16,428	\$ 15,903	\$ 16,221	\$ 318	2.0%
Clerical	\$ 42,523	\$ 45,645	\$ 48,157	\$ 49,805	\$ 1,648	3.4%
Conferences/Memberships	\$ 764	\$ 598	\$ 3,000	\$ 3,000	\$ -	0.0%
Professional Services	\$ 11,506	\$ 13,532	\$ 10,000	\$ 10,000	\$ -	0.0%
Equip Rental - Outside	\$ 18,517	\$ 16,198	\$ 17,000	\$ 17,000	\$ -	0.0%
Reimbursable Expense	\$ 8,365	\$ 13,541	\$ -	\$ -	\$ -	0.0%
Telephone	\$ 4,674	\$ 8,057	\$ 5,400	\$ 5,400	\$ -	0.0%
Copier Expense	\$ 617	\$ 1,774	\$ 800	\$ 800	\$ -	0.0%
Postage Expense	\$ 94	\$ 98	\$ 300	\$ 300	\$ -	0.0%
Office Supplies	\$ 2,718	\$ 3,982	\$ 3,900	\$ 3,900	\$ -	0.0%
Clothing	\$ 5,101	\$ 5,983	\$ 5,500	\$ 6,000	\$ 500	9.1%
Safety Equipment	\$ 6,265	\$ 4,522	\$ 6,000	\$ 6,000	\$ -	0.0%
	\$ 1,011,302	\$ 1,052,007	\$ 1,054,943	\$ 1,057,747	\$ 2,804	0.3%
Public Works Bridges						
Painting & Repair	\$ 10,367	\$ 12,099	\$ 10,000	\$ 10,000	\$ -	0.0%
	\$ 10,367	\$ 12,099	\$ 10,000	\$ 10,000	\$ -	0.0%
Public Works Drainage						
Pipes	\$ 5,535	\$ 6,221	\$ 6,600	\$ 10,000	\$ 3,400	51.5%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Grates & Risers	\$ 6,046	\$ 3,612	\$ 4,500	\$ 4,500	-	0.0%
Other Materials	\$ 8,897	\$ 9,809	\$ 10,000	\$ 10,000	-	0.0%
	\$ 20,477	\$ 19,641	\$ 21,100	\$ 24,500	3,400	16.1%
Public Works Equipment						
Parts	\$ 94,877	\$ 101,730	\$ 95,000	\$ 98,000	3,000	3.2%
Tires & Accessories	\$ 8,138	\$ 17,009	\$ 12,000	\$ 12,000	-	0.0%
Small Tools	\$ 6,729	\$ 5,315	\$ 5,600	\$ 6,500	900	16.1%
	\$ 109,744	\$ 124,054	\$ 112,600	\$ 116,500	3,900	3.5%
Public Works Gas & Oil						
Gasoline Pump Maintenance	\$ 3,473	\$ 100	\$ -	\$ -	-	0.0%
Gasoline	\$ 4,073	\$ 5,475	\$ 8,000	\$ 8,000	-	0.0%
Diesel	\$ 61,031	\$ 68,247	\$ 80,000	\$ 80,000	-	0.0%
Lube & Oil	\$ 5,578	\$ 6,202	\$ 7,500	\$ 7,500	-	0.0%
	\$ 74,156	\$ 80,025	\$ 95,500	\$ 95,500	-	0.0%
Public Works Summer Roads						
Chloride	\$ 21,974	\$ 26,842	\$ 26,000	\$ 26,000	-	0.0%
Hot Mix	\$ 29,104	\$ 40,741	\$ 32,000	\$ 32,000	-	0.0%
Cold Patch	\$ 940	\$ 1,727	\$ 900	\$ 1,000	100	11.1%
Gravel	\$ 42,159	\$ 28,878	\$ 32,000	\$ 32,000	-	0.0%
Guard Rails	\$ 459	\$ 6,251	\$ 10,000	\$ 10,000	-	0.0%
	\$ 94,636	\$ 104,439	\$ 100,900	\$ 101,000	100	0.1%
Public Works Sidewalks						
Sidewalk Repairs	\$ 7,746	\$ 11,088	\$ 25,000	\$ 25,000	-	0.0%
	\$ 7,746	\$ 11,088	\$ 25,000	\$ 25,000	-	0.0%
Public Works Streets Misc						
Retaining Walls & Rails	\$ 16,801	\$ 7,673	\$ 11,000	\$ 15,000	4,000	36.4%
Signs & Street Markings	\$ 10,254	\$ 6,055	\$ 12,500	\$ 12,500	-	0.0%
Broom Material	\$ -	\$ 1,060	\$ 3,000	\$ 3,000	-	0.0%
Traffic Safety	\$ 5,233	\$ 1,129	\$ 10,000	\$ 10,000	-	0.0%
Line Striping	\$ 24,153	\$ 21,466	\$ 27,300	\$ 27,000	(300)	-1.1%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		BUDGET		BUDGET		FY19/20 \$ Change		FY19/20 % Change	
	FY: 2017		FY: 2018		FY: 2019		FY: 2020					
Tree Removal	\$	3,440	\$	10,020	\$	10,000	\$	10,000	\$	-		0.0%
Tree Care	\$	-	\$	475	\$	2,000	\$	2,000	\$	-		0.0%
	\$	59,881	\$	47,878	\$	75,800	\$	79,500	\$	3,700		4.9%
Public Works Winter Roads												
Salt	\$	171,138	\$	132,758	\$	120,000	\$	120,000	\$	-		0.0%
Sand	\$	36,145	\$	25,134	\$	29,000	\$	29,000	\$	-		0.0%
Chains & Blades	\$	21,848	\$	12,513	\$	15,600	\$	15,600	\$	-		0.0%
Equipment Maintenance	\$	19,546	\$	52,017	\$	21,000	\$	21,000	\$	-		0.0%
	\$	248,677	\$	222,421	\$	185,600	\$	185,600	\$	-		0.0%
Public Works Yard Expense												
Fuel Expense	\$	8,429	\$	11,341	\$	11,200	\$	12,000	\$	800		7.1%
Electric	\$	9,386	\$	10,261	\$	11,130	\$	10,170	\$	(960)		-8.6%
Utilities	\$	5,589	\$	5,637	\$	5,600	\$	5,700	\$	100		1.8%
Building Repairs	\$	8,569	\$	16,465	\$	20,000	\$	15,000	\$	(5,000)		-25.0%
Maintenance Supplies	\$	441	\$	1,028	\$	1,500	\$	1,000	\$	(500)		-33.3%
Refuse Charges	\$	426	\$	455	\$	1,200	\$	900	\$	(300)		-25.0%
	\$	32,839	\$	45,186	\$	50,630	\$	44,770	\$	(5,860)		-11.6%
Public Works Traffic Light												
Electric	\$	3,750	\$	3,751	\$	4,368	\$	3,800	\$	(568)		-13.0%
Contractual Repairs	\$	3,320	\$	1,000	\$	1,000	\$	1,000	\$	-		0.0%
Parts	\$	6,648	\$	3,361	\$	2,000	\$	2,000	\$	-		0.0%
	\$	13,719	\$	8,112	\$	7,368	\$	6,800	\$	(568)		-7.7%
Regional												
Windham Regional	\$	22,180	\$	26,471	\$	30,600	\$	27,500	\$	(3,100)		-10.1%
County Tax	\$	84,384	\$	75,639	\$	85,000	\$	85,000	\$	-		0.0%
	\$	106,564	\$	102,110	\$	115,600	\$	112,500	\$	(3,100)		-2.7%
Recreation & Parks												
Department Head Salary	\$	67,449	\$	68,519	\$	69,877	\$	74,332	\$	4,455		6.4%
Staff Salaries	\$	67,852	\$	68,643	\$	69,729	\$	71,151	\$	1,422		2.0%
Vacation BB - Retire Pay	\$	5,208	\$	6,387	\$	7,500	\$	7,500	\$	-		0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Overtime	\$ 3,631	\$ 3,679	\$ 3,900	\$ 3,900	\$ -	0.0%
Clerical	\$ 31,135	\$ 31,449	\$ 32,101	\$ 32,757	\$ 656	2.0%
Conferences/Memberships	\$ 833	\$ 1,105	\$ 755	\$ 800	\$ 45	6.0%
Telephone	\$ 6,713	\$ 6,568	\$ 7,400	\$ 7,000	\$ (400)	-5.4%
Postage Expense	\$ 690	\$ 561	\$ 900	\$ 900	\$ -	0.0%
Office Supplies	\$ 3,927	\$ 3,833	\$ 3,800	\$ 3,800	\$ -	0.0%
Transportation	\$ 1,152	\$ 535	\$ 2,300	\$ 1,500	\$ (800)	-34.8%
	\$ 188,591	\$ 191,278	\$ 198,262	\$ 203,640	\$ 5,378	2.7%
Gibson-Aiken Center						
Staff Salaries	\$ 37,788	\$ 38,770	\$ 37,106	\$ -	\$ (37,106)	-100.0%
Vacation BB - Retire Pay	\$ 1,258	\$ 1,347	\$ 702	\$ -	\$ (702)	-100.0%
Fuel Expense	\$ 13,311	\$ 15,565	\$ 17,000	\$ 18,700	\$ 1,700	10.0%
Electric	\$ 16,126	\$ 15,954	\$ 18,603	\$ 18,900	\$ 297	1.6%
Utilities	\$ 4,081	\$ 4,563	\$ 4,975	\$ 4,975	\$ -	0.0%
Building Repairs	\$ 15,854	\$ 15,746	\$ 13,000	\$ 13,000	\$ -	0.0%
Maintenance Supplies	\$ 4,190	\$ 3,429	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 92,607	\$ 95,374	\$ 95,386	\$ 59,575	\$ (35,811)	-37.5%
Parks						
Staff Salaries	\$ 152,383	\$ 154,638	\$ 166,885	\$ 168,508	\$ 1,623	1.0%
Vacation BB - Retire Pay	\$ 636	\$ -	\$ 702	\$ 716	\$ 14	2.0%
Overtime	\$ 10,650	\$ 9,199	\$ 8,711	\$ 9,500	\$ 789	9.1%
Holiday/Weekend Pay	\$ 5,745	\$ 5,934	\$ 7,544	\$ 7,695	\$ 151	2.0%
Seasonal Employees	\$ 20,434	\$ 17,961	\$ 21,538	\$ 24,000	\$ 2,462	11.4%
Equipment	\$ 7,353	\$ 7,156	\$ 7,000	\$ 7,000	\$ -	0.0%
Contractual Repairs	\$ 700	\$ -	\$ 800	\$ 800	\$ -	0.0%
Training	\$ -	\$ 315	\$ 600	\$ 600	\$ -	0.0%
Propane	\$ 3,462	\$ 4,435	\$ 4,200	\$ 4,800	\$ 600	14.3%
Gasoline	\$ 4,651	\$ 4,738	\$ 8,000	\$ 6,500	\$ (1,500)	-18.8%
Electric	\$ 17,830	\$ 21,224	\$ 23,846	\$ 21,600	\$ (2,246)	-9.4%
Utilities	\$ 4,220	\$ 5,589	\$ 4,867	\$ 5,000	\$ 133	2.7%
Building Repairs	\$ 6,327	\$ 6,385	\$ 9,500	\$ 9,500	\$ -	0.0%
Maintenance Supplies	\$ 555	\$ 350	\$ 1,400	\$ 1,400	\$ -	0.0%
Refuse/Landfill	\$ 40	\$ 293	\$ 300	\$ 300	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Grounds Maintenance						
Equipment Parts	\$ 14,758	\$ 16,578	\$ 17,500	\$ 21,500	\$ 4,000	22.9%
Tires	\$ 4,294	\$ 5,476	\$ 4,000	\$ 4,200	\$ 200	5.0%
Clothing	\$ 30	\$ 2,404	\$ 1,000	\$ 1,000	-	0.0%
Safety Equipment	\$ 1,053	\$ 1,560	\$ 1,300	\$ 1,300	-	0.0%
Lube & Oil	\$ 1,061	\$ 784	\$ 1,400	\$ 1,400	-	0.0%
Lawn and Tree Care	\$ 590	\$ 754	\$ 1,100	\$ 1,100	-	0.0%
Miscellaneous	\$ 5,090	\$ 6,869	\$ 6,000	\$ 6,000	-	0.0%
	\$ 2,507	\$ 1,567	\$ 2,700	\$ 2,700	-	0.0%
	\$ 264,371	\$ 274,210	\$ 300,893	\$ 307,119	\$ 6,226	2.1%
Cemetery Maintenance						
Contractual Repairs	\$ 22,052	\$ 13,499	\$ 24,000	\$ 24,000	-	0.0%
Lawn & Tree Care	\$ 1,350	\$ 4,476	\$ 3,000	\$ 3,000	-	0.0%
	\$ 23,402	\$ 17,974	\$ 27,000	\$ 27,000	-	0.0%
Gibson Aiken Programs						
Staff Salaries	\$ 8,703	\$ 8,575	\$ 8,000	\$ 9,000	\$ 1,000	12.5%
	\$ 8,703	\$ 8,575	\$ 8,000	\$ 9,000	\$ 1,000	12.5%
Senior Center						
Staff Salaries	\$ -	\$ -	\$ -	\$ -	-	0.0%
Building Maint Contract	\$ 1,607	\$ 1,563	\$ 1,800	\$ 1,800	-	0.0%
Operating Supplies	\$ 2,403	\$ 2,363	\$ 2,200	\$ 2,400	\$ 200	9.1%
	\$ 4,010	\$ 3,926	\$ 4,000	\$ 4,200	\$ 200	5.0%
Skating Rink						
Staff Salaries	\$ 10,698	\$ 10,954	\$ 10,300	\$ 11,500	\$ 1,200	11.7%
Propane	\$ 17,550	\$ 17,835	\$ 19,425	\$ 22,000	\$ 2,575	13.3%
Electric	\$ 25,353	\$ 23,359	\$ 30,513	\$ 28,000	\$ (2,513)	-8.2%
Utilities	\$ 16,363	\$ 6,406	\$ 5,500	\$ 6,000	\$ 500	9.1%
Building Repairs	\$ 5,978	\$ 7040.5	\$ 7,500	\$ 7,500	-	0.0%
Operating Supplies	\$ 12,808	\$ 11,854	\$ 11,500	\$ 11,500	-	0.0%
	\$ 88,751	\$ 77,448	\$ 84,738	\$ 86,500	\$ 1,762	2.1%

GENERAL FUND BUDGET Fiscal Year 2020

TOWN OF BRATTLEBORO FISCAL YEAR 2020 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	BUDGET FY: 2019	BUDGET FY: 2020	FY19/20 \$ Change	FY19/20 % Change
Day Camp						
Staff Salaries	\$ 29,226	\$ 31,640	\$ 31,950	\$ 35,350	\$ 3,400	10.6%
	\$ 29,226	\$ 31,640	\$ 31,950	\$ 35,350	\$ 3,400	10.6%
Pool						
Staff Salaries	\$ 29,959	\$ 33,734	\$ 32,895	\$ 37,000	\$ 4,105	12.5%
Electric	\$ 4,547	\$ 6,588	\$ 5,649	\$ 6,030	\$ 381	6.7%
Utilities	\$ 11,272	\$ 5,554	\$ 8,000	\$ 7,000	\$ (1,000)	-12.5%
Building Repairs	\$ 3,170	\$ 1,255	\$ 1,500	\$ 1,500	\$ -	0.0%
Operating Supplies	\$ 15,066	\$ 11,769	\$ 10,700	\$ 10,700	\$ -	0.0%
	\$ 64,013	\$ 58,900	\$ 58,744	\$ 62,230	\$ 3,486	5.9%
FEMA Projects						
∞ Cooke Road Bridge (Temporary)	\$ -	\$ 3,840	\$ -	\$ -	\$ -	0.0%
Cooke Road Bridge (Permanent)	\$ -	\$ (18,810)	\$ -	\$ -	\$ -	0.0%
	\$ -	\$ (14,970)	\$ -	\$ -	\$ -	0.0%
Downtown Association						
Downtown Alliance	\$ 78,000	\$ 75,000	\$ 78,000	\$ 80,000	\$ 2,000	2.6%
	\$ 78,000	\$ 75,000	\$ 78,000	\$ 80,000	\$ 2,000	2.6%
Transfers						
Transfer to Capital Fund	\$ 959,000	\$ 1,844,192	\$ 1,715,000	\$ 1,295,000	\$ (420,000)	-24.5%
Transfer to TS Irene Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Solid Waste	\$ 472,640	\$ 536,836	\$ 470,000	\$ 510,000	\$ 40,000	8.5%
Transfer Skatepark Fund	\$ -	\$ -	\$ 60,000	\$ -	\$ (60,000)	
	\$ 1,431,640	\$ 2,381,028	\$ 2,245,000	\$ 1,805,000	\$ (440,000)	-19.6%
TOTAL EXPENDITURES	\$ 15,699,053	\$ 17,075,661	\$ 17,755,915	\$ 17,914,897	\$ 158,982	0.9%
SURPLUS (DEFICIT)	\$ 300,173	\$ (649,653)	\$ -	\$ -	\$ -	0.0%

CAPITAL REQUEST SUMMARY Fiscal Year 2020

FY 20 CAPITAL REQUEST

Projects		
BML	Fascia Soffit Trim	\$ 55,000
BML	Windows	\$ 25,000
DPW	Street Paving	\$ 300,000
DPW	Sidewalk Repair & Replacement	\$ 70,000
R&P	Pool Renovations (Deck Replacement & Boiler)	\$ 100,000
GEN	Union Station	\$ 250,000
Vehicles/Equipment		
BPD	Patrol Vehicles (2)	\$ 101,000
BPD	Guns/Holsters (35)	\$ 35,000
BPD	Balistic Vests (12)	\$ 12,000
BPD	Booking Fingerprint Scanner	\$ 25,000
DPW	HD-2 Pickup Truck	\$ 46,500
DPW	HD-12 Dump Truck	\$ 170,000
R&P	Pickup Truck	\$ 46,500
R&P	Zero Turn Mower	\$ 18,000
BFD	Thermal Imaging Camera	\$ 10,000
GEN	Computer Hardware	\$ 31,000
		\$ 1,295,000

Transfer from General Fund \$ 1,295,000

CAPITAL PROJECT PLAN (2020-2024)

Town of Brattleboro Capital Project Plan (2020-2024)

		FY 2020	FY 2021	FY 2022	FY 2023	FY2024
20 - GENERAL SERVICES						
	Museum and Art Center					
	ADA Improvements	\$ 250,000				
	General Services Totals	\$ 250,000	\$ -	\$ -	\$ -	\$ -
28 - LIBRARY						
Land/Buildings	Brooks Memorial Library					
	Fascia soffit Trim	\$ 55,000				
	Window Replacement Children's Room	\$ 25,000				
	Window replacement (phase 2)		\$ 25,000			
	Library Totals	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ -
60 - DPW HIGHWAY PROJECTS						
Land/Buildings	DPW FACILITY IMPROVEMENTS					
	DPW SALT SHED		\$ 200,000			
	DPW BUILDING UPGRADE				\$ 2,000,000	
	DPW MAINTENANCE BUILDING			\$ 200,000		
Infrastructure	STREETS					
	STREET PAVING AND IMPROVEMENTS	\$ 300,000	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000
	INTERSECTION IMPROVEMENTS					
	WILLIAMS STREET INTERSECTION			\$ 350,000		
	GREEN & HIGH INTERSECTION			\$ 20,000	\$ 200,000	
	MAPLE & FAIRVIEW INTERSECTION				\$ 30,000	\$ 300,000
	CANAL & MAPLE STREET INTERSECTION					\$ 40,000
	BRIDGES					
	AKLEY ROAD BRIDGE			\$ 250,000		
	BONNYVALE ROAD BRIDGE				\$ 200,000	
	BRIDGE BY JEWETT PLUMBING					\$ 1,000,000
	RETAINING WALLS					
	UNION HILL RETAINING WALL					\$ 300,000
	DRAINAGE					
	MAIN STREET DRAINAGE ENG. & DESIGN				\$ 100,000	
	SIDEWALK					
	SIDEWALK REPAIR AND REPLACEMENT	\$ 70,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000
	DPW Highway Subtotals	\$ 370,000	\$ 630,000	\$ 1,310,000	\$ 3,030,000	\$ 2,140,000
70 - RECREATION & PARKS DEPARTMENT						
Land/Buildings	Skating Rink					
	Rink Roof Replacement			\$ 500,000		
	Dehumidifier		\$ 50,000			
	60 HP Compressor Rebuild				\$ 10,000	
	100 HP Compressor Rebuild			\$ 10,000		
	Memorial Park					
	Maintenance Building		\$ 125,000			
	Paving (Phase1)				\$ 30,000	
	Paving (Phase 2)					\$ 30,000
	Utilities/Sewer Upgrade				\$ 30,000	
	Upper Field Lighting					\$ 75,000
	Gibson Aiken Center					
	LULA (Modernization Upgrade)		\$ 75,000			
	Upgrade Fire Alarm Panel & Smoke Alarm			\$ 35,000		
	Pellet Boiler					\$ 365,000
	Generator				\$ 75,000	
	Pool					
	Pool Renovations Phase 2 (Deck Replacement)	\$ 100,000				
	Pool Renovations Phase 3 (Renovate Bathhouse)		\$ 340,000			
	Pool Renovations Phase 4 (Pump House Equipment)			\$ 75,000		
	Pool Renovations Phase 5 (Wading Pool)				\$ 100,000	
	Recreation & Parks Department - Totals	\$ 100,000	\$ 590,000	\$ 620,000	\$ 245,000	\$ 470,000
General Fund Subtotal		\$ 800,000	\$ 1,245,000	\$ 1,930,000	\$ 3,275,000	\$ 2,610,000

Grant Funded

Bond

Lease/Loan

Donations

Fund Balance

Transfer from General Fund

CAPITAL EQUIPMENT PLAN

“Capital Equipment Plan (2020–2045)”
prepared by Town staff
is posted on the home page
of the Town of Brattleboro’s website
(www.brattleboro.org)

Click on **“FY20 Proposed Budget”**
on the right side of the homepage,
under “News”

or

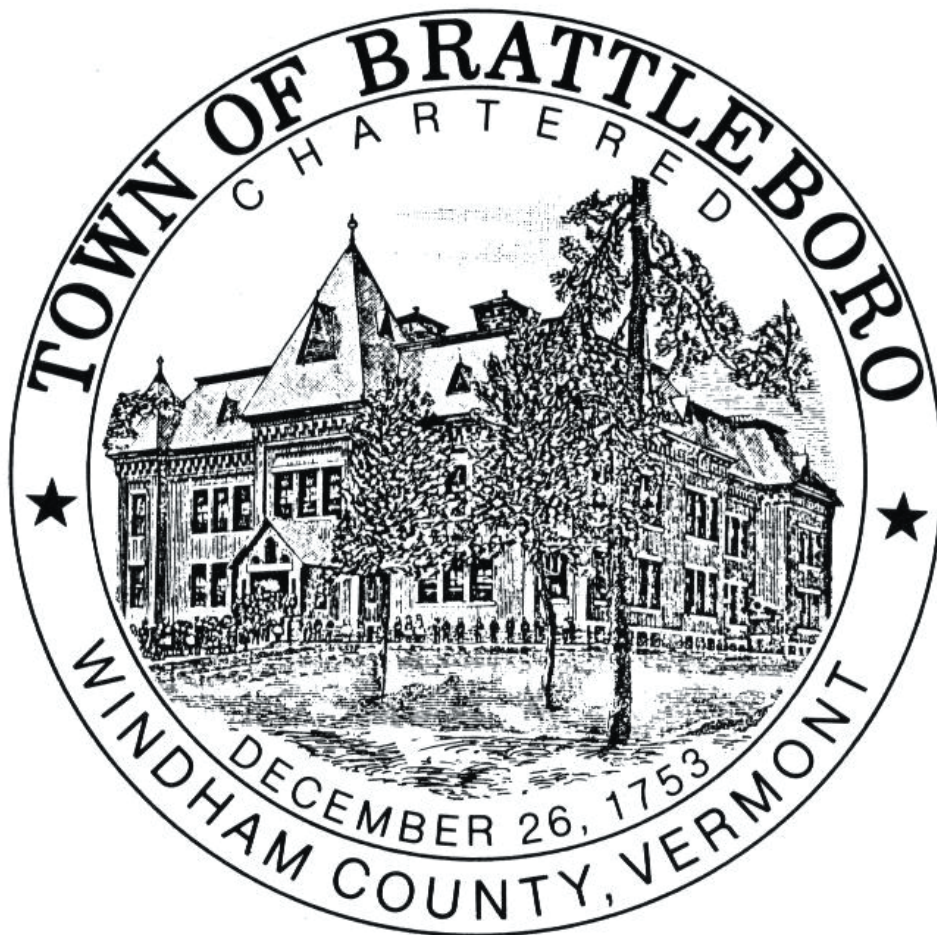
You can obtain a printed copy
at the Town Manager’s Office

TOWN OF BRATTLEBORO, VERMONT

FINANCIAL STATEMENTS

AS OF JUNE 30, 2018

**AND
INDEPENDENT AUDITOR'S REPORT**



TOWN OF BRATTLEBORO, VERMONT
FINANACIAL STATEMENTS
JUNE 30, 2018
TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-9
Basic Financial Statements:	
Statement of Net Position	Exhibit A 10
Statement of Activities	Exhibit B 11
Governmental Funds:	
Balance Sheet	Exhibit C 12-13
Statement of Revenues, Expenditures and Changes in Fund Balances	Exhibit D 14
Reconciliation of the Statement of Revenues	
Expenditures and Changes in Fund Balance of Governmental	
Funds to the Statement of Activities	Exhibit E 15
Statement of Revenues, Expenditures and Changes in Fund Balances	
Budget and Actual General Fund	Exhibit F 16-17
Proprietary Fund:	
Statement of Fund Position	Exhibit G 18
Statement of Revenues, Expenses and Changes in Fund Net Position	Exhibit H 19
Statement of Cash Flows	Exhibit I 20
Fiduciary Funds:	
Statement of Fiduciary Fund Position	Exhibit J 21
Statement of Revenue, Expenses and Changes in Fund Net Position	Exhibit K 22
Notes to Financial Statements	23-46
Required Supplementary Information:	
Schedule of Proportional Share of the Net Pension Liability	
VMERS Defined Benefits Plans	Schedule 1 47
Schedule of Contributions VMERS Defined Benefit Plan	Schedule 2 48
Change in the Net OPEB Liability	Schedule 3 49
Actuarially determined OPEB Contributions Excess/(Deficit)	Schedule 4 50
Other Information	
Combining Balance Sheet – Development Fund	Schedule 5 51
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Development Fund	Schedule 6 52
Combining Balance Sheet – Other Governmental Funds	Schedule 7 53-54
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Other Governmental Funds	Schedule 8 55-56
Combining Balance Sheet – Capital Projects Fund	Schedule 9 57
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Capital Projects Funds	Schedule 10 58
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"	59-60



Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT

The Brattleboro Selectboard
Town of Brattleboro, Vermont

Report on the Financial Statements

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 Brattleboro, Vermont (the Town) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, 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 Brattleboro, Vermont as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 1, the Schedule of Contributions on Schedule 2, the Change in Net OPEB Liability on Schedule 3 and the Actuarially determined OPEB Contributions Excess/(Deficit) on Schedule 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying Schedules 5 through 10 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2018, on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial

reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Batchelder Associates, P.C.

Batchelder Associates, P.C.
Barre, Vermont
License #945
September 21, 2018

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

This discussion and analysis is intended to serve as an introduction to the Town of Brattleboro's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibit A and B) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements. Fiduciary fund statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the Town as a Whole

The government-wide financial statements are on Exhibit A and B. One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in them. You can think of the Town's net position – the difference between assets, liabilities, and deferred inflows/outflows – as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

- Governmental activities – Most of the Town's basic services are reported here, including the police, public safety, highway and streets, sanitation, health and welfare, culture and recreation, equipment and building maintenance, and general administration. Property taxes and state and federal grants finance most of these activities.
- Business-type activities- The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's utility and parking activities are reported here.

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

Reporting the Town's Most Significant Funds

The fund financial statements begin on page 11 and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by State law and by bond covenants.

However, the Town Selectboard establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Town's two kinds of funds – governmental and proprietary – use different accounting approaches.

- Governmental funds – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibits D and F that are included in the financial statements.
- Proprietary funds – When the Town charges customers for the services it provides – whether to outside customers or to other units of the Town – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Financial Highlights

- The net position of the Town's governmental activities increased by \$557,336, or approximately 2.8%. The net position of our business-type activities increased by \$2,542,504, or approximately 7.9%.
- The cost of all of the Town's programs was \$24,169,101, with no new programs added this year. Program costs were up \$333,851 this year over the previous year due, in large part, to costs associated with public safety.
- The General Fund reported a decrease in fund balance this year of \$649,653, which was \$450,322 better than budgeted. This favorable budget variance was due to lower expenditures in employee benefits and the police department offset, in part, by higher expenditures for personnel consulting and IT support.
- The unassigned fund balance of the General Fund was \$2,077,299 as of June 30, 2018. This represents the amount of funds available for future budgets. The committed fund balance of \$814,488 was the remaining balance of the original commitment for the Town's portion of the Tropical Storm Irene expenditures (\$44,488) and (\$770,000) to fund various 2019 capital projects. The non-spendable fund balance was \$616,405, including \$609,332 in prepaid expenditures and inventories of \$7,073.
- The Development Fund reported a decrease in fund balance this year of \$114,821 compared to a decrease of \$129,355 in the prior year. This decrease was largely due to the write-off of a non-performing Small Business Assistance Program loan.
- The Capital Projects Fund reported a decrease in fund balance this year of \$3,982,406, compared to an increase of \$676,340 in the prior year. The decrease from the previous year was primarily due to the capital costs for the police and fire upgrade project incurred during the year.

Government-wide Financial Analysis

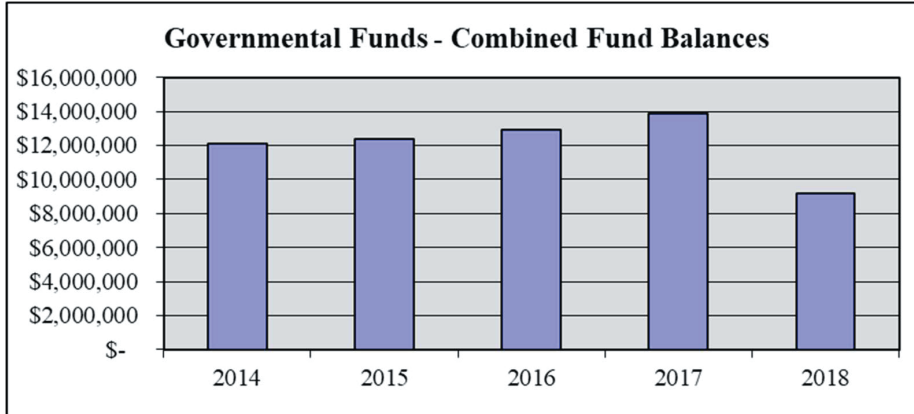
The Statement of Net Position as of June 30, 2018 shows total recorded assets of the Town are \$103,829,499. This includes the net value of capital assets of 83,483,702. Total assets reported in 2017 were \$106,879,039. Of the 2018 assets, \$16,218,556 are current assets. The noncurrent assets are the outstanding development loans and net capital assets, including land, buildings and improvements, utilities systems, parking lots, machinery and equipment and infrastructure. Deferred outflows of the Town at June 30, 2018 totaled \$2,454,619. The liabilities of the Town at June 30, 2018 totaled \$46,027,464 including \$1,118,520 in current liabilities, and \$44,908,944 in noncurrent liabilities. The liabilities of the Town at June 30, 2017 totaled \$52,022,932 including \$5,804,379 in current liabilities, and \$46,218,553 in noncurrent liabilities. Deferred inflows of the Town at June 30, 2018 totaled \$4,721,099.

The Statement of Activities reports total operating expenses for 2018 of \$24,169,101 which includes depreciation of capital assets of \$4,040,464. Total expenses for 2017 were \$23,835,250 (including depreciation of capital assets of \$3,943,116). Government-wide expenses include all fund expenditures but exclude debt principal payments and capital asset purchases. Certain revenues (labeled Program Revenues) offset expenses as they relate to specific programs, such as state and federal grants or fees charged for specific services.

General revenues are mainly the Town property taxes of \$14,815,623 and \$14,408,670 for 2018 and 2017, respectively. Property taxes are reported net of the education taxes required to be collected by the Town for the benefit of others. For the year ending June 30, 2018, the Town's total revenues exceeded expenses by \$3,099,840 and increased net position at June 30, 2018 to \$55,535,555. For the year ending June 30, 2017, revenues exceeded expenses, increasing government-wide net position by \$1,171,871.

**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Governmental Funds

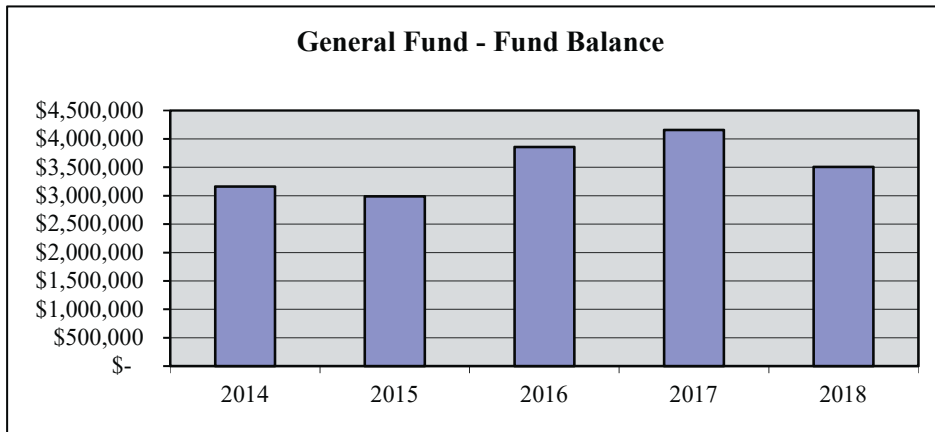
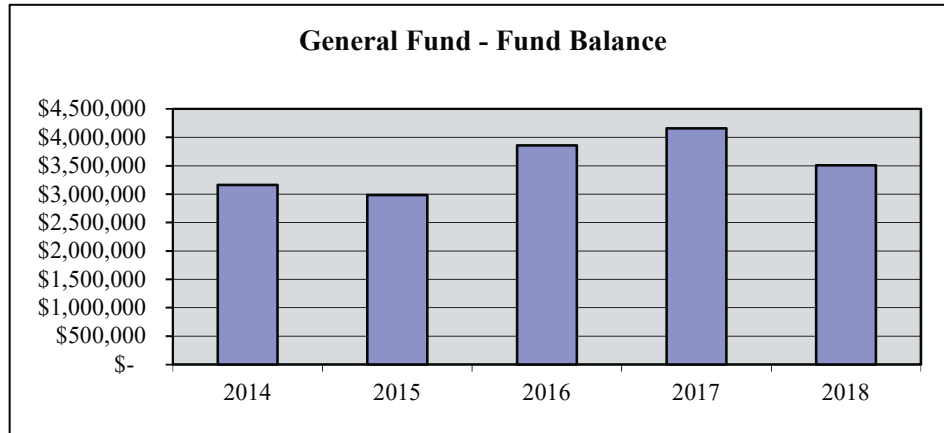


The Town's governmental funds reported combined ending fund balances of \$9,145,695 at June 30, 2018, a decrease of \$4,721,215 for the year then ended.

In 2017 the General Fund experienced an increase in fund balance of \$300,202. In 2018 the General Fund recorded a decrease in fund balance of \$649,653, resulting in a June 30, 2018 fund balance of \$3,508,192, of which \$616,405 was non-spendable, \$814,488 was committed and \$2,077,299 was unassigned.

The 2018 decrease in fund balance resulted from the planned use of fund balance to fund capital projects and reduce the 2018 tax levy.

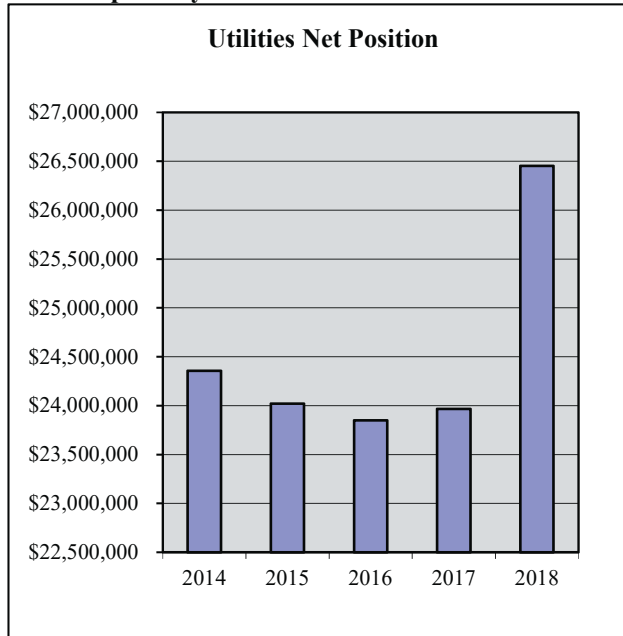
The 2017 increase in fund balance resulted from favorable budget variances in tax revenues; and expenditures in employee benefits, police department and fire department.



As shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund, revenues exceeded the budget by \$32,142. Actual expenditures were less than the budgeted expenditures by \$558,180. Monitoring of expenditures and revenues is conducted on an on-going basis with financial reports being reviewed on a monthly basis by the Selectboard.

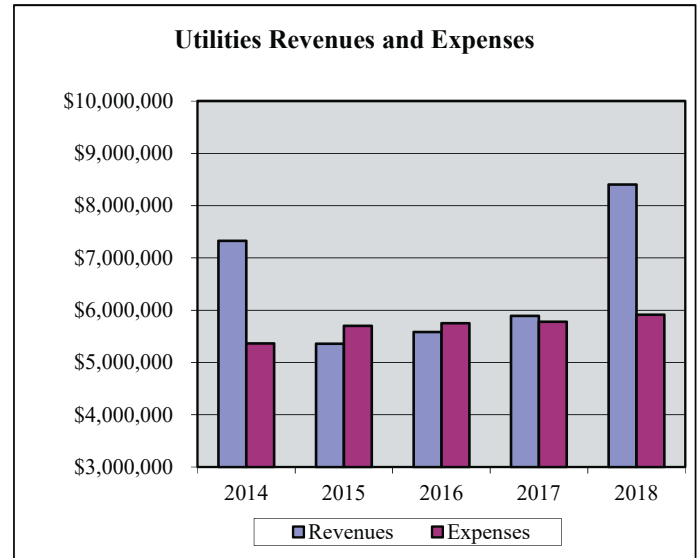
**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Proprietary Funds:

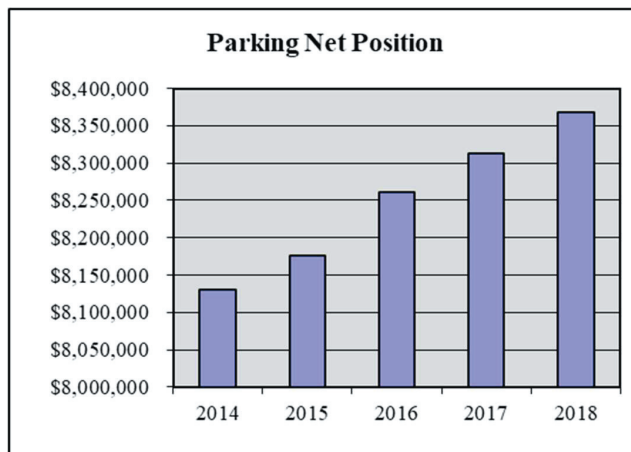


The Utilities Fund net position increased by \$2,487,758 in 2018. This fund remains on target as it continues to maintain a substantial cash balance in preparation for upgrades to the water plant.

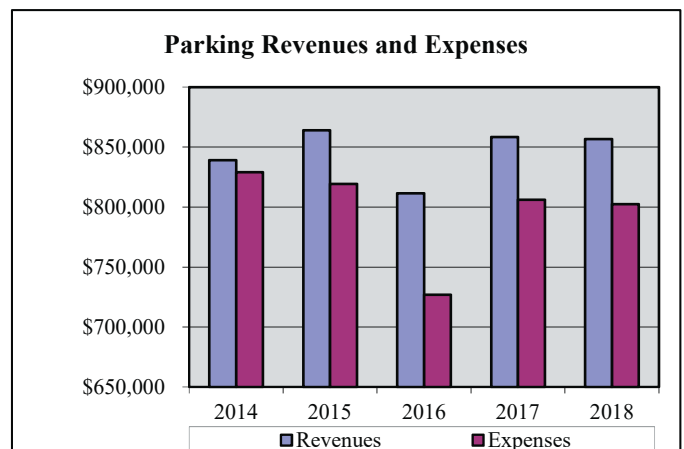
Operating revenues exceeded operating expenses by



\$3,326,887 and non-operating revenue was \$40,070 in 2018 compared to \$23,243 in 2017. Non-operating expense for interest for the years ending June 30, 2018 and 2017 were \$619,199 and \$678,003, respectively. Transfers out were \$260,000 and \$250,000 in 2018 and 2017. The Parking Fund showed an increase in net position of \$54,746.



Operating revenue decreased by \$14,417 from the previous year due to decreased parking ticket revenue. Operating expenses decreased by \$22,202, primarily due to decreases in



liability insurance and professional services. Non-operating revenues increased by \$13,238, due to bond refinancing. Operating revenues exceeded operating expenses by \$91,413 and non-operating revenue was \$18,833 in 2018 compared to \$5,595 in 2017. Non-operating expense for interest for the years ending June 30, 2018 and 2017 were \$0. Transfers out were \$55,500 and \$36,900 in 2018 and 2017, respectively.

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

Capital Assets and Debt Administration

Capital Assets

At June 30, 2018, the Town had \$83,483,702 compared to \$79,954,297 at June 30, 2017 invested in a broad range of capital assets including land, highway equipment, buildings, park facilities, roads, bridges, water facilities and wastewater facilities. This amount represents a net increase (including additions and deductions) of \$3,529,405 from last year.

Debt Administration

As of June 30, 2018, the Governmental Activities had \$12,646,344 in debt and capital leases outstanding compared to \$13,839,340 at June 30, 2017, a net decrease of \$1,192,996 (8.6%). This decrease is the result of principal payments on governmental debt (\$1,080,333) and leases (\$112,663). As of June 30, 2018, the Utilities Fund had \$24,284,218 in debt outstanding compared to \$28,161,987 at June 30, 2017, a decrease of \$3,877,769 (11.6%). This decrease is due to principal payments on debt (\$1,509,327) and a subsidy on an existing loan (\$2,368,442). As of June 30, 2018, the Parking Fund had \$600,000 in outstanding debt compared to \$800,000 at June 30, 2017, representing a decrease of \$200,000 (25.0%). This decrease is due to principal payments of \$200,000.

Economic Factors and Next Year's Budget and Rates

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

In fiscal year 2019, 46% of the property taxes billed by the Town of Brattleboro will be used to fund public education. The high cost of education results in pressure being placed on the municipal budget in order to keep property taxes at an affordable level. The impact of the large increase in debt service costs related to the police and fire facilities improvements and low growth within the Town coupled with a desire to have little or no increase in the municipal property tax rate all contribute to create budgetary pressure in fiscal year 2019.

Total fiscal year 2019 General Fund budgeted expenditures approved by the Town Meeting Members was \$17,755,915 which represents an increase of \$262,074 from the fiscal year 2018 budgeted expenditures. This increase is primarily the result of an increase in Workers' Compensation Insurance and staff salaries, including a new human resources director position. The municipal portion of the Town's property taxes approved by Town Meeting Members as part of the overall fiscal year 2019 budget was \$14,876,643 which represents an increase of \$598,697 from the property taxes approved in fiscal year 2018. The fiscal year 2019 municipal property tax rate (including the local agreement rate) was \$1.2762 per \$100.00 of valuation. This represents an increase of \$0.0548 per \$100.00 of valuation (4.5%).

Total fiscal year 2019 Utility Fund budgeted expenditures approved by the Selectboard was \$6,098,757, which represents an increase of \$129,139 from the fiscal year 2018 budgeted expenditures. Total fiscal year 2018 Utility Fund budgeted revenues are \$6,174,187, which is up 4.6% over fiscal year 2018 budgeted revenues.

Requests for Information

This financial report is designed to provide a general overview of the Town of Brattleboro's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Town of Brattleboro, 230 Main Street, Suite 208, Brattleboro, VT 05301.

TOWN OF BRATTLEBORO, VERMONT			Exhibit A
STATEMENT OF NET POSITION			
June 30, 2018			
	Governmental Activities	Business-type Activities	Totals
ASSETS:			
Cash and cash equivalents	\$ 11,004,388	\$ 224,664	\$ 11,229,052
Investments	1,989,521	-	1,989,521
Receivables: net of allowance for uncollectibles			
Property taxes	415,438	-	415,438
Accounts	239,265	1,491,164	1,730,429
Internal balances	(4,895,498)	4,895,498	-
Prepaid expenses	616,157	72,511	688,668
Inventory	7,073	158,375	165,448
Loans receivable, net of allowance for uncollectibles	4,127,241	-	4,127,241
Capital assets (net of accumulated depreciation)			
Land and land improvements	5,028,548	2,752,297	7,780,845
Construction in Progress	121,287	689,839	811,126
Buildings and building improvements	13,741,589	37,685,508	51,427,097
Vehicles and equipment	3,711,776	999,877	4,711,653
Roads, Bridges and sidewalks	6,520,809	-	6,520,809
Distribution and Collection Systems	-	12,232,172	12,232,172
Total Assets	<u>42,627,594</u>	<u>61,201,905</u>	<u>103,829,499</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Related to Town's Participation in VMERS	2,290,072	-	2,290,072
Deferred OPEB expense	164,547	-	164,547
Total deferred outflows	<u>2,454,619</u>	<u>-</u>	<u>2,454,619</u>
LIABILITIES:			
Accounts payable	359,487	135,056	494,543
Accrued Payroll	130,483	19,144	149,627
Accrued Compensated absences	97,479	121,078	218,557
Accrued Interest	66,895	158,898	225,793
Due to fiduciary funds	30,000	-	30,000
Noncurrent Liabilities			
Due within One year	1,076,788	1,614,062	2,690,850
Due in more than One Year	18,947,938	23,270,156	42,218,094
Total Liabilities	<u>20,709,070</u>	<u>25,318,394</u>	<u>46,027,464</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred revenue and grants	3,559,875	1,063,204	4,623,079
Related to Town's Participation in VMERS	98,020	-	98,020
Total deferred inflows of resources	<u>3,657,895</u>	<u>1,063,204</u>	<u>4,721,099</u>
NET POSITION:			
Net investment in capital assets	16,477,665	29,475,475	45,953,140
Restricted for:			
Community Development	3,296,298	-	3,296,298
Capital Projects	2,276,749	-	2,276,749
Recreation and Parks	378,254	-	378,254
Reappraisal	299,319	-	299,319
Other	201,371	-	201,371
Unrestricted	(2,214,408)	5,344,832	3,130,424
Total net position	<u>\$ 20,715,248</u>	<u>\$ 34,820,307</u>	<u>\$ 55,535,555</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit B

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		Totals
		Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	
	Expenses						
FUNCTIONS/PROGRAMS:							
Governmental activities -							
General government	\$ 6,864,553	\$ 787,878	\$ 399,310	\$ -	\$ (5,677,365)	\$ -	\$ (5,677,365)
Public safety	5,344,244	314,452	143,005	2,782	(4,884,005)	-	(4,884,005)
Public works	2,435,562	542,125	11,434	-	(1,882,003)	-	(1,882,003)
Culture and recreation	1,931,343	161,306	446,693	-	(1,323,344)	-	(1,323,344)
Recycling and solid waste	836,530	-	300,041	-	(536,489)	-	(536,489)
Other	<u>355,036</u>	<u>50</u>	<u>-</u>	<u>27,919</u>	<u>(327,067)</u>	<u>-</u>	<u>(327,067)</u>
Total governmental activities	<u>17,767,268</u>	<u>1,805,811</u>	<u>1,300,483</u>	<u>30,701</u>	<u>(14,630,273)</u>	<u>-</u>	<u>(14,630,273)</u>
Business-type activities -							
Utilities	5,654,780	2,501,544	5,805,897	73,027	-	2,725,688	2,725,688
Parking	<u>747,053</u>	<u>-</u>	<u>838,436</u>	<u>30</u>	<u>-</u>	<u>91,413</u>	<u>91,413</u>
Total business-type activities	<u>6,401,833</u>	<u>2,501,544</u>	<u>6,644,333</u>	<u>73,057</u>	<u>-</u>	<u>2,817,101</u>	<u>2,817,101</u>
	<u>\$ 24,169,101</u>	<u>\$ 4,307,355</u>	<u>\$ 7,944,816</u>	<u>\$ 103,758</u>	<u>(14,630,273)</u>	<u>2,817,101</u>	<u>(11,813,172)</u>
GENERAL REVENUES:							
- PROPERTY TAXES					14,815,623	-	14,815,623
- INVESTMENT INCOME (LOSS)					56,486	40,903	97,389
TRANSFERS IN (OUT), NET					<u>315,500</u>	<u>(315,500)</u>	<u>-</u>
Total general revenues and transfers					<u>15,187,609</u>	<u>(274,597)</u>	<u>14,913,012</u>
CHANGE IN NET POSITION					557,336	2,542,504	3,099,840
NET POSITION, July 1, 2017					<u>20,157,912</u>	<u>32,277,803</u>	<u>52,435,715</u>
NET POSITION, June 30, 2018					<u>\$ 20,715,248</u>	<u>\$ 34,820,307</u>	<u>\$ 55,535,555</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2018

Exhibit C

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 10,531,190	\$ -	\$ 469,854	\$ 3,344	\$ 11,004,388
Investments	-	1,989,521	-	-	1,989,521
Receivables:					
Property taxes	415,438	-	-	-	415,438
Loans receivable, net of allowance for uncollectibles	-	4,127,241	-	-	4,127,241
Accounts receivable - other	114,085	-	8,000	117,180	239,265
Due from other funds	-	555,136	1,136,184	939,419	2,630,739
Prepaid expenditures	609,332	-	-	6,825	616,157
Inventory	7,073	-	-	-	7,073
Total assets	\$ <u>11,677,118</u>	\$ <u>6,671,898</u>	\$ <u>1,614,038</u>	\$ <u>1,066,768</u>	\$ <u>21,029,822</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY					
LIABILITIES:					
Warrants and accounts payable	\$ 230,647	\$ -	\$ 56,327	\$ 72,513	\$ 359,487
Accrued liabilities -					
Payroll	123,451	-	-	7,032	130,483
Compensated absences	97,479	-	-	-	97,479
Other	66,895	-	-	-	66,895
Due to other funds	7,515,614	-	40,623	-	7,556,237
Total liabilities	<u>8,034,086</u>	<u>-</u>	<u>96,950</u>	<u>79,545</u>	<u>8,210,581</u>
DEFERRED INFLOWS OF RESOURCES:					
Deferred property taxes	113,671	-	-	-	113,671
Deferred revenue and grants	21,169	3,375,600	54,827	108,279	3,559,875
Total deferred inflows of resources	<u>134,840</u>	<u>3,375,600</u>	<u>54,827</u>	<u>108,279</u>	<u>3,673,546</u>
FUND EQUITY:					
Fund balances -					
Nonspendable	616,405	751,641	-	6,825	1,374,871
Restricted	-	2,327,306	381,231	354,865	3,063,402
Committed	814,488	217,351	-	517,254	1,549,093
Assigned	-	-	1,081,030	-	1,081,030
Unassigned	2,077,299	-	-	-	2,077,299
Total fund balances	<u>3,508,192</u>	<u>3,296,298</u>	<u>1,462,261</u>	<u>878,944</u>	<u>9,145,695</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>11,677,118</u>	\$ <u>6,671,898</u>	\$ <u>1,614,038</u>	\$ <u>1,066,768</u>	\$ <u>21,029,822</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2018

Exhibit C

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 9,145,695
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	58,530,023
Accumulated depreciation	(29,406,014)
Accrued compensated absences in the governmental funds are limited to benefits used within 60 days after year end, while the full liability is included in the government-wide statements.	(563,298)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Capital lease liability - current	(115,454)
Capital lease liability - noncurrent	(363,223)
Long-term debt - current	(961,334)
Long-term debt - noncurrent	(11,206,333)
Balances related to net position asset or liability and related to deferred outflows/inflows of resources are not reported in the funds.	
Deferred pension expense	2,290,072
Deferred pension credits	(98,020)
Net pension liability	(3,417,726)
Deferred OPEB expense	164,547
Net OPEB liability	(3,397,358)
Deferred property taxes are reported in the governmental funds to offset uncollected property taxes which are not available financial resources.	<u>113,671</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>20,715,248</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit D

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:					
Property taxes	\$ 14,828,337	\$ -	\$ -	\$ -	\$ 14,828,337
Licenses and permits	156,290	-	-	-	156,290
Investment income (loss)	36,637	(7,034)	25,349	1,534	56,486
Intergovernmental	410,835	-	108,455	1,108,470	1,627,760
Donations	-	-	60,020	117,981	178,001
Other departmental revenue	665,909	50	27,500	481,485	1,174,944
Total revenues	<u>16,098,008</u>	<u>(6,984)</u>	<u>221,324</u>	<u>1,709,470</u>	<u>18,021,818</u>
EXPENDITURES:					
Current -					
General government	2,454,031	107,837	-	685,633	3,247,501
Human services	120,000	-	-	275,301	395,301
Public safety	4,733,250	-	-	138,051	4,871,301
Public works	1,711,980	-	-	23,882	1,735,862
Culture and recreation	1,393,766	-	-	252,744	1,646,510
Recycling and solid waste	-	-	-	836,530	836,530
Pension and benefits	2,698,483	-	-	-	2,698,483
Capital Expenditures					
General government	-	-	329,266	-	329,266
Public safety	-	-	4,422,225	-	4,422,225
Public works	-	-	746,833	-	746,833
Culture and recreation	-	-	580,598	-	580,598
Debt service - Principal	1,080,333	-	-	-	1,080,333
- Capital lease principal	112,754	-	-	-	112,754
- Interest	355,036	-	-	-	355,036
Total expenditures	<u>14,659,633</u>	<u>107,837</u>	<u>6,078,922</u>	<u>2,212,141</u>	<u>23,058,533</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>1,438,375</u>	<u>(114,821)</u>	<u>(5,857,598)</u>	<u>(502,671)</u>	<u>(5,036,715)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from borrowing	-	-	-	-	-
Operating transfers in (out), net	(2,088,028)	-	1,875,192	528,336	315,500
Total other financing sources (uses)	<u>(2,088,028)</u>	<u>-</u>	<u>1,875,192</u>	<u>528,336</u>	<u>315,500</u>
NET CHANGE IN FUND BALANCES	<u>(649,653)</u>	<u>(114,821)</u>	<u>(3,982,406)</u>	<u>25,665</u>	<u>(4,721,215)</u>
FUND BALANCES, July 1, 2017	<u>4,157,845</u>	<u>3,411,119</u>	<u>5,444,667</u>	<u>853,279</u>	<u>13,866,910</u>
FUND BALANCES, June 30, 2018	\$ <u>3,508,192</u>	\$ <u>3,296,298</u>	\$ <u>1,462,261</u>	\$ <u>878,944</u>	\$ <u>9,145,695</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, 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, 2018

Exhibit E

Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -

Net change in fund balances - total governmental funds	\$ (4,721,215)
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 as depreciation expense.	
Additions to capital assets, net	6,078,922
Depreciation	(1,345,119)
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.	
Prior year	(126,385)
Current year	113,671
Accrued compensated absences are fully accrued for the governmental activities, exceeding the limited accrual for fund accounting by these amounts.	
Prior year	558,328
Current year	(563,298)
Changes in net OPEB asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds	
Net (increase) decrease in net OPEB obligation	(210,357)
The issuance of long-term debt 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 has any effect on net position.	
Proceeds from borrowing - bonds payable	-
Proceeds from borrowing - notes payable	
Proceeds from borrowing	-
Debt service - principal	1,080,333
Capital lease - principal	112,754
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds	
Net (increase) decrease in net pension obligation	(420,298)
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>557,336</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit F

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$ 14,767,946	\$ 14,828,337	\$ 60,391
Interest income	6,000	36,637	30,637
Departmental revenue -			
Town Manager	146,500	160,340	13,840
Finance	50,000	53,055	3,055
Attorney	-	740	740
Town Clerk	134,500	125,969	(8,531)
Listers	1,800	(700)	(2,500)
General services	-	2,500	2,500
Risk management	-	839	839
Planning	65,000	30,321	(34,679)
Benefits	-	4,221	4,221
Library	45,600	38,559	(7,041)
Fire	21,500	23,764	2,264
Municipal Center	20,000	8,200	(11,800)
Police	170,620	119,241	(51,379)
Public works	4,000	11,434	7,434
Parks and recreation	237,400	243,716	6,316
Intergovernmental - regional	<u>395,000</u>	<u>410,835</u>	<u>15,835</u>
Total revenues	<u>16,065,866</u>	<u>16,098,008</u>	<u>32,142</u>
EXPENDITURES:			
Administration -			
Town Manager	232,170	232,718	(548)
Finance	357,154	346,720	10,434
Town Attorney	110,000	107,622	2,378
Town Clerk	173,199	165,732	7,467
Listers	171,554	150,252	21,302
General services	183,250	263,353	(80,103)
Risk management	654,650	660,577	(5,927)
Planning	216,925	208,818	8,107
Employee benefits	2,986,575	2,698,483	288,092
Debt service - bonds, notes, lease	1,567,525	1,548,123	19,402
Human services	120,000	120,000	-

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit F

(Page 2 of 2)

	Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Favorable (Unfavorable)
EXPENDITURES (CONTINUED):			
Auxiliary services	446,765	431,860	14,905
Library	627,791	634,440	(6,649)
Fire Department	1,858,831	1,855,975	2,856
Municipal center	162,512	141,129	21,383
Police Department	2,181,133	1,967,665	213,468
Police dispatch	486,533	477,750	8,783
Public works	1,694,332	1,711,980	(17,648)
Regional	118,200	102,110	16,090
Recreation and parks	793,714	759,326	34,388
Assessment - BABB	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total expenditures	<u>15,217,813</u>	<u>14,659,633</u>	<u>558,180</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>848,053</u>	<u>1,438,375</u>	<u>590,322</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	328,000	328,000	-
Operating transfers out	<u>(2,276,028)</u>	<u>(2,416,028)</u>	<u>(140,000)</u>
Total other financing sources (uses)	<u>(1,948,028)</u>	<u>(2,088,028)</u>	<u>(140,000)</u>
NET CHANGE IN FUND BALANCES	\$ <u>(1,099,975)</u>	\$ <u>(649,653)</u>	\$ <u>450,322</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
June 30, 2018

Exhibit G

	<u>Utilities Fund</u>	<u>Parking Fund</u>	<u>Totals Proprietary Funds</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 224,614	\$ 50	\$ 224,664
Accounts receivable: net of allowance for uncollectibles			
Accounts	1,491,164	-	1,491,164
Due from other funds	4,559,769	335,729	4,895,498
Inventory	158,375	-	158,375
Prepaid expenses	60,676	11,835	72,511
Capital assets (net of accumulated depreciation)			
Land and land improvements	1,392,769	1,359,528	2,752,297
Construction in Progress	685,299	4,540	689,839
Buildings and building improvements	30,430,876	7,254,632	37,685,508
Distribution and Collection Systems	12,232,172	-	12,232,172
Vehicles and equipment	964,019	35,858	999,877
Total assets	<u>52,199,733</u>	<u>9,002,172</u>	<u>61,201,905</u>
LIABILITIES:			
Accounts payable	119,018	16,038	135,056
Accrued payroll	16,333	2,811	19,144
Accrued Compensated absences	105,002	16,076	121,078
Accrued Interest	158,898	-	158,898
Noncurrent Liabilities			-
Due within One year	1,414,062	200,000	1,614,062
Due in more than One Year	22,870,156	400,000	23,270,156
Total liabilities	<u>24,683,469</u>	<u>634,925</u>	<u>25,318,394</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred revenue and grants	<u>1,063,204</u>	<u>-</u>	<u>1,063,204</u>
NET POSITION:			
Net investment in capital assets	21,420,917	8,054,558	29,475,475
Restricted	-	-	-
Unrestricted	<u>5,032,143</u>	<u>312,689</u>	<u>5,344,832</u>
Total net position	\$ <u>26,453,060</u>	\$ <u>8,367,247</u>	\$ <u>34,820,307</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit H

	Utilities <u>Fund</u>	Parking <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
Charges for services	\$ 5,805,897	\$ 838,436	\$ 6,644,333
Interest and penalties	46,478	-	46,478
Intergovernmental	2,501,544	-	2,501,544
Miscellaneous	<u>8,549</u>	<u>30</u>	<u>8,579</u>
Total operating revenues	<u>8,362,468</u>	<u>838,466</u>	<u>9,200,934</u>
OPERATING EXPENSES:			
Personnel services	1,389,663	264,450	1,654,113
Contractual services	374,982	28,010	402,992
Supplies and materials	204,995	19,964	224,959
Maintenance	269,770	156,959	426,729
Heat, light and power	330,353	31,972	362,325
Depreciation	2,449,647	245,698	2,695,345
Miscellaneous	<u>16,171</u>	<u>-</u>	<u>16,171</u>
Total operating expenses	<u>5,035,581</u>	<u>747,053</u>	<u>5,782,634</u>
Operating income	<u>3,326,887</u>	<u>91,413</u>	<u>3,418,300</u>
NONOPERATING REVENUES (EXPENSES):			
Gain on sale of assets	18,000	-	18,000
Investment income	22,070	18,833	40,903
Interest expense	<u>(619,199)</u>	<u>-</u>	<u>(619,199)</u>
Total nonoperating revenues (expenses)	<u>(579,129)</u>	<u>18,833</u>	<u>(560,296)</u>
INCOME (LOSS) BEFORE TRANSFERS	2,747,758	110,246	2,858,004
Operating transfers out	<u>(260,000)</u>	<u>(55,500)</u>	<u>(315,500)</u>
CHANGE IN NET POSITION	2,487,758	54,746	2,542,504
NET POSITION, July 1, 2017	<u>23,965,302</u>	<u>8,312,501</u>	<u>32,277,803</u>
NET POSITION, June 30, 2018	\$ <u>26,453,060</u>	\$ <u>8,367,247</u>	\$ <u>34,820,307</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit I

	Utilities Fund	Parking Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 8,272,099	\$ 838,466	\$ 9,110,565
Cash paid to suppliers for goods and services	(1,170,206)	(215,933)	(1,386,139)
Cash payments to employees for services	<u>(1,438,396)</u>	<u>(263,221)</u>	<u>(1,701,617)</u>
Net cash provided (used) by operating activities	<u>5,663,497</u>	<u>359,312</u>	<u>6,022,809</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments	<u>22,070</u>	<u>18,833</u>	<u>40,903</u>
Net cash provided (used) by investing activities	<u>22,070</u>	<u>18,833</u>	<u>40,903</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
(Increase)Decrease in pooled cash due from other funds	262,080	159,657	421,737
Operating transfer from (to) other funds	<u>(260,000)</u>	<u>(55,500)</u>	<u>(315,500)</u>
Net cash provided (used) by noncapital financing activities	<u>2,080</u>	<u>104,157</u>	<u>106,237</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of capital assets, net	(1,190,645)	(282,302)	(1,472,947)
Contributed capital - intergovernmental grants	-	-	-
Proceeds from borrowing	-	-	-
Payments on bonds and bond anticipation note	(3,877,769)	(200,000)	(4,077,769)
Interest expense on bonds and notes	<u>(619,199)</u>	<u>-</u>	<u>(619,199)</u>
Net cash provided (used) by capital and related financing activities	<u>(5,687,613)</u>	<u>(482,302)</u>	<u>(6,169,915)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	34	-	34
CASH AND CASH EQUIVALENTS, July 1, 2017	<u>224,580</u>	<u>50</u>	<u>224,630</u>
CASH AND CASH EQUIVALENTS, June 30, 2018	\$ <u>224,614</u>	\$ <u>50</u>	\$ <u>224,664</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
OPERATING ACTIVITIES:			
Operating income	\$ 3,326,887	\$ 91,413	\$ 3,418,300
Depreciation expense	2,449,647	245,698	2,695,345
(Increase) decrease in accounts receivable	(12,787)	-	(12,787)
(Increase) decrease in inventory	(6,469)	-	(6,469)
(Increase) decrease in prepaid expenses	60,158	8,753	68,911
Increase (decrease) in accounts payable	(27,624)	12,219	(15,405)
Increase (decrease) in deferred revenue	(77,582)	-	(77,582)
Increase (decrease) in accrued liabilities	<u>(48,733)</u>	<u>1,229</u>	<u>(47,504)</u>
Net cash provided (used) by operating activities	<u>\$ 5,663,497</u>	<u>\$ 359,312</u>	<u>\$ 6,022,809</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2018

Exhibit J

	Public Trust Funds Held By <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>	Total Fiduciary <u>Funds</u>
ASSETS:				
Cash and cash equivalents	\$ 7,420	\$ 18,840	\$ 450,071	\$ 476,331
Investments, at fair value	239,055	-	1,870,556	2,109,611
Due from other funds	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total assets	<u>276,475</u>	<u>18,840</u>	<u>2,320,627</u>	<u>2,615,942</u>
LIABILITIES:				
Accounts payable	-	9,090	21,131	30,221
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>9,090</u>	<u>21,131</u>	<u>30,221</u>
NET POSITION:				
Held in trust for specific purpose	276,475	5,000	2,299,496	2,580,971
Held in trust for restricted purpose	<u>-</u>	<u>4,750</u>	<u>-</u>	<u>4,750</u>
Total net position	\$ <u>276,475</u>	\$ <u>9,750</u>	\$ <u>2,299,496</u>	<u>2,585,721</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

Exhibit K

	Public Trust Funds Held by <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>	Total Fiduciary <u>Funds</u>
ADDITIONS:				
Investment earnings -				
Investment income	\$ 5,124	\$ 3	\$ 46,261	\$ 51,388
Net increase (decrease) in fair value of investments	14,859	-	74,287	89,146
Operating transfers in	-	-	-	-
Contributions	-	-	116,999	116,999
Total additions	<u>19,983</u>	<u>3</u>	<u>237,547</u>	<u>257,533</u>
DEDUCTIONS:				
Broker fees	20	-	10,832	10,852
Miscellaneous	4,188	3	102,668	106,859
Operating transfer out	-	-	-	-
Total deductions	<u>4,208</u>	<u>3</u>	<u>113,500</u>	<u>117,711</u>
CHANGE IN NET POSITION	<u>15,775</u>	<u>-</u>	<u>124,047</u>	<u>139,822</u>
NET POSITION, July 1, 2017	260,700	9,750	2,175,449	2,445,899
NET POSITION, June 30, 2018	\$ <u>276,475</u>	\$ <u>9,750</u>	\$ <u>2,299,496</u>	<u>2,585,721</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. Summary of significant accounting policies:

Organization - The Town of Brattleboro, Vermont (the Town), is organized according to Vermont State Law and Town Charter, under the governance of a 5 member Select board to provide the following services for the Town of Brattleboro: public health and safety-police and fire, highways and streets, water, health and social services, culture and recreation, public improvements, sanitation, planning, zoning and general administration services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

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

Basic Financial Statements – Government – Wide Statements - The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's Development Fund, Capital Projects Fund and several Non-Major Fund activities are classified as governmental. The Town's Utility and Parking Fund activities are classified as business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column and are reported on the full accrual, economic resources basis, which recognizes all assets, deferred outflows of resources, liabilities and deferred inflows of resources. The Town's net position is reported in three parts – net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

The government-wide statement of Activities reports both the gross and net cost of each of the Town's governmental and business-type activities (utility and parking). The activities are supported by property taxes, certain intergovernmental revenues, and charges for services. The Statement of Activities reduces gross expenses (including depreciation) by related program revenue, including operating and capital grants. Program revenues must be directly associated with the activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. Summary of significant accounting policies (continued):

The net costs (by activity) are normally covered by general revenues (Property taxes, intergovernmental revenue, interest income, etc.). This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Basic Financial Statements – Fund Financial Statements - The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, deferred inflows and outflows of resources, fund equity, revenues and expenditures/expenses. The various funds are reported by major fund within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental category or enterprise type. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenses/expenditures of either fund category/type or the governmental and enterprise funds combined) for the determination of major funds. The General Fund, Development Fund, Capital Projects Fund, Utility Fund and Parking Fund are shown as major funds. All other funds are nonmajor and are combined in a single column in each of the respective fund financial statements.

The Town reports on the following major governmental funds:

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

Development Fund - This fund is used to account for operations of the Town's revolving loan funds, which are maintained to encourage development.

Capital Projects Fund - This fund is used to account for acquisition or construction of governmental capital assets and the funding sources for those assets. As the projects are completed or capital assets are placed in service, they are closed from this fund and reported as assets in the government-wide financial statements.

Proprietary Funds - The focus of proprietary funds measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The generally accepted accounting principles applicable to those funds are similar to businesses in the private sector. The following is a description of the major enterprise funds of the Town.

Utilities Fund - This fund accounts for water and sewer services. The Town operates the sewage treatment plant, sewage pumping stations and collection systems, and the water distribution system.

Parking Fund - This fund accounts for the Town Transportation Center, Town parking lots and metered street parking.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. Summary of significant accounting policies (continued):

Fiduciary Funds - The Town also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the Town. Fiduciary funds include trusts held by the Trustees of Public Funds, the Lundberg and Auditorium Fund, and the Library Trust Fund.

Measurement Focus - The Accounting and financial reporting 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, liabilities and deferred inflows and outflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Fund equity (i.e. net total position) is segregated into net investment in capital assets, restricted net position, and unrestricted net Position. Operating statements present increases (i.e., revenues) and decreases (i.e. expenses) in Net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, current liabilities and deferred inflows and outflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources and are segregated into no spendable, restricted, committed, assigned and unassigned. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

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

Accrual Basis of Accounting - The government-wide and proprietary and internal services funds 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.

Accrual Basis of Accounting - Modified Accrual Basis of Accounting - 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.

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

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

1. Summary of significant accounting policies (continued):

Fund Financial Statements – Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these amounts until paid. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Net Position - Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities in the statement of net position. Net resources invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed by its use by Town legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Fund Balances - The Town classifies its fund balances depicting the relative strength of the constraints that might control how specific amounts can be spent:

Nonspendable fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use such as impact fees).

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Town voters, in this case. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Town Select board or by an official or body to which the Select board delegates the authority.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

Nonspendable and Restricted funds are so-designated by external funds sources and also by the definitions of "nonspendable" contained in GASB Statement No. 54. Fund balances that are committed and assigned are so designated by action of the voters or the Select board, respectively. Special revenue funds are, by definition, created only to report a revenue source that is restricted or committed. In circumstances when expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the Town's policy is to consider the most constrained fund balances to be expended first.

Investments are stated at fair value, (quoted market price, or the best available estimate).

Interfund Balances transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". 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".

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. Summary of significant accounting policies (continued):

Pension for purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) plan and additions to/deductions from the VMERS' fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources in addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This financial statement element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

Deferred Inflows of Resources in addition to liabilities the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

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

New Accounting Standards In 2017, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The impact on these financial statements is to include the Town's net OPEB liability and deferred outflows of resources for OPEB expense and the related effects on government-wide net position and activities. The adoption of GASB 75 resulted in a \$10,890 reduction in the net position as of July 1, 2016. Financial statements of the individual funds have not been affected by the change in 2017.

In 2017, the Town implemented a change in governmental reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 77, *Tax Abatement Disclosures*. The financial statements of the individual funds and the government-wide net position and activities were not affected by the change in 2017.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

2. Cash and investments:

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Town's policy addresses this risk by requiring the use of qualified public depositories and requiring insurance or collateralization on certificates of deposit and repurchase agreements. As of June 30, 2018, all deposits were insured by the FDIC or collateralized.

Custodial credit risk - investments - Custodial credit risk for investments is the risk that, in the event of failure of the counterparty to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Town's policy addresses this risk by requiring the use of qualified financial institutions and broker/dealers. The classification and fair value of investments as of June 30, 2018 are as follows:

		<u>Governmental Activities</u>		<u>Fiduciary Funds</u>		<u>Total</u>
Certificates of deposit	\$	-	\$	-	\$	-
U.S. Government obligations	\$	1,989,521	\$	326,957	\$	2,316,478
International obligations		-		-		-
Municipal obligations		-		30,731		30,731
Corporate obligations		-		401,976		401,976
Common and preferred stock		-		904,635		904,635
Mutual funds - various		-		445,312		445,312
	\$	<u>1,989,521</u>	\$	<u>2,109,611</u>	\$	<u>4,099,132</u>

Interest rate risk - Interest rate risk is the risk that changes in interest rates will affect the fair value of certain investments. The Town's policy states risk will be minimized by investing primarily in shorter term investments and limiting the average maturity of the Town's investment portfolio. Investments subject to interest rate risk and their maturities as of June 30, 2018 are as follows:

			<u>Investment Maturity</u>			
	<u>Fair Value</u>		<u>Less than One Year</u>	<u>1 to 5 Years</u>	<u>6 to 10 Years</u>	<u>Over 10 Years</u>
U.S. Government obligations	\$ 2,316,478	\$	138,853	\$ 2,177,625	\$	-
International obligations	-		-	-		-
Municipal obligations	30,731		10,420	-		20,311
Corporate obligations	<u>401,976</u>		<u>168,768</u>	<u>207,164</u>		<u>26,043</u>
	\$ <u>2,749,186</u>	\$	<u>318,041</u>	\$ <u>2,384,789</u>	\$	<u>46,354</u>

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town's policy states this risk will be addressed by diversifying so that the impact of losses from any one type of investment will be minimized. As of June 30, 2018, the Town holds \$1,989,521 of its investments in a US Treasury Strip which matures in February 2023 held at Morgan Stanley which represents 49% of the Town's total investments. No other investments exceed 5% in any one issuer.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

2. Cash and investments (continued):

Investment policy - The Town's investment policy allows the investment of Town funds in savings accounts, certificates of deposit, money market accounts, and repurchase agreements with qualified public depositories, banker's acceptances, and commercial paper rated in the highest tier, investment grade obligations of state and local governments and public authorities, and in obligations of the U.S. Government and its agencies. The Public Trust Funds Held by Trustees and the Library Trust Funds are managed under separate investment policies adopted by their trustees which allow investments in corporate stocks, corporate obligations and mutual funds, as well.

3. Loans receivable:

The Town, through various federal programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as loans receivable in the governmental funds. Until repaid, loans of federal awards are offset by deferred revenue, which is taken into operating revenue as payments are received in a future period. Upon receipt, the repayment of these loans is placed in the Town's Small Business Assistance Program (SBAP) and is available for future loans. Assets of the Rental Housing Improvement Program (RHIP) are available for future loans to help upgrade or maintain affordable rental housing. The loans provide for interest, where permitted under the terms of the programs, from 0% to 7%, and repayment terms ranging from monthly installments to lump-sum payment at the end of 30 years.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

4. Capital assets:

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Increase	Decrease	Balance June 30, 2018
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 1,450,214	\$ 492,480	-	\$ 1,942,694
Construction in process	<u>6,527,603</u>	<u>4,294</u>	<u>6,410,610</u>	<u>121,287</u>
Total capital assets, not depreciated	<u>7,977,817</u>	<u>496,774</u>	<u>6,410,610</u>	<u>2,063,981</u>
Capital assets, depreciated:				
Buildings and improvements	7,924,117	10,304,691	690,478	17,538,330
Improvements, other	6,359,610	309,851	-	6,669,461
Machinery and equipment	8,145,609	1,571,448	901,200	8,815,857
Infrastructure	<u>23,131,385</u>	<u>311,009</u>	<u>-</u>	<u>23,442,394</u>
Total capital assets, depreciated	<u>45,560,721</u>	<u>12,496,999</u>	<u>1,591,678</u>	<u>56,466,042</u>
Less accumulated depreciation for:				
Buildings and improvements	3,732,359	250,619	186,237	3,796,741
Improvements, other	3,333,526	250,081	-	3,583,607
Machinery and equipment	5,523,226	482,055	901,200	5,104,081
Infrastructure	<u>16,559,221</u>	<u>362,364</u>	<u>-</u>	<u>16,921,585</u>
Total accumulated depreciation	<u>29,148,332</u>	<u>1,345,119</u>	<u>1,087,437</u>	<u>29,406,014</u>
Total capital assets, depreciated, net	<u>16,412,389</u>	<u>11,151,880</u>	<u>504,241</u>	<u>27,060,028</u>
Capital assets, net, governmental	<u>24,390,206</u>	<u>11,648,654</u>	<u>6,914,851</u>	<u>29,124,009</u>
Business-type activities -				
Capital assets, not depreciated:				
Land	1,364,025	-	-	1,364,025
Construction in process	<u>1,960,355</u>	<u>614,885</u>	<u>1,885,400</u>	<u>689,840</u>
Total capital assets, not depreciated	<u>3,324,380</u>	<u>614,885</u>	<u>1,885,400</u>	<u>2,053,865</u>
Capital assets, depreciated:				
Utilities - water	23,749,014	631,598	-	24,380,612
Utilities - sewer	49,252,524	1,852,102	38,085	51,066,541
Parking	<u>11,231,182</u>	<u>277,762</u>	<u>-</u>	<u>11,508,944</u>
Total capital assets, depreciated	<u>84,232,720</u>	<u>2,761,462</u>	<u>38,085</u>	<u>86,956,097</u>
Less accumulated depreciation for:				
Utilities - water	11,688,070	653,508	-	12,341,578
Utilities - sewer	17,081,737	1,796,139	38,085	18,839,791
Parking	<u>3,223,202</u>	<u>245,698</u>	<u>-</u>	<u>3,468,900</u>
Total accumulated depreciation	<u>31,993,009</u>	<u>2,695,345</u>	<u>38,085</u>	<u>34,650,269</u>
Total capital assets, depreciated, net	<u>52,239,711</u>	<u>66,117</u>	<u>-</u>	<u>52,305,828</u>
Capital assets, net, business-type	<u>55,564,091</u>	<u>681,002</u>	<u>1,885,400</u>	<u>54,359,693</u>
Government-Wide Capital assets, net	\$ <u>79,954,297</u>	\$ <u>12,329,656</u>	\$ <u>8,800,251</u>	\$ <u>83,483,702</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

4. Capital assets (continued):

Depreciation expense of \$1,345,119 in the governmental activities was allocated to expenses of the general government (\$98,000), public safety (\$262,586), public works (\$699,700) and culture and recreation (\$284,833) programs based on capital assets assigned to those functions.

Depreciation expense of \$2,695,345 in the business-type activities was recorded in the Utilities Fund (\$2,449,647) and the Parking Fund (\$245,698) in the proprietary fund statements.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2018 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 7,515,614
Development Fund	555,136	-
Capital Projects Fund	1,136,184	40,623
Other Governmental Funds	<u>939,419</u>	<u>-</u>
	<u>2,630,739</u>	<u>7,556,237</u>
Proprietary funds -		
Utilities Fund	4,559,769	-
Parking Fund	<u>335,729</u>	<u>-</u>
	<u>4,895,498</u>	<u>-</u>
Fiduciary funds	<u>30,000</u>	<u>-</u>
	<u>\$ 7,556,237</u>	<u>\$ 7,556,237</u>

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2018 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 328,000	\$ 2,416,028
Development Fund	-	-
Capital Projects Fund	1,875,192	-
Other Governmental Funds	540,836	12,500
Utilities Fund	-	260,000
Parking Fund	-	55,500
Fiduciary funds	<u>-</u>	<u>-</u>
	<u>\$ 2,744,028</u>	<u>\$ 2,744,028</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

6. Interfund transfers (continued):

The General Fund received transfers of \$315,500 from the proprietary funds and \$12,500 from Other Governmental Funds as reimbursement of expenditures for administration and other operating costs. The General Fund transferred \$540,836 to Other Governmental Funds, and \$1,875,192 to the Capital Projects Fund.

7. Long-term Liabilities:

Outstanding long-term debt for the year ended June 30, 2018 consisted of:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Due Within One Year
Governmental activities -					
Notes payable (1.44 - 1.51%):					
Fire Equipment Note					
payments through April 2018	74,000	-	74,000	-	-
Highway Equipment Note					
payments through July 2020	474,000	-	158,000	316,000	158,000
General obligation bonds (0.44% - 5.24%):					
General purpose, maturities through -					
November 2017	45,000	-	45,000	-	-
November 2022	165,000	-	30,000	135,000	30,000
November 2028	4,000,000	-	333,333	3,666,667	333,333
November 2031	690,000	-	50,000	640,000	50,000
November 2036	7,800,000	-	390,000	7,410,000	390,000
Capital Lease	591,340	-	112,663	478,677	115,455
Compensated Absences	-	-	-	563,298	-
Net OPEB Liability	-	-	-	3,397,358	-
Net Pension Liability	-	-	-	3,417,726	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,417,726</u>	<u>-</u>
Total governmental activities	\$ <u>13,839,340</u>	\$ <u>-</u>	\$ <u>1,192,996</u>	\$ <u>20,024,726</u>	\$ <u>1,076,788</u>
Business-type activities -					
General obligation bonds (0.78% - 5.64%):					
Parking, through December 2020	\$ 800,000	\$ -	\$ 200,000	\$ 600,000	\$ 200,000
Wastewater, Revolving Loan Fund -					
RF1-127, through December 2033	11,331,721	-	2,934,686	8,397,035	450,502
RF1-024, through September 2031	2,051,898	-	118,652	1,933,246	121,025
RF1-171, through June 2036	898,417	-	39,334	859,083	40,121
Wastewater, Recovery Zone Economic					
Development, through December 2030	10,050,000	-	605,000	9,445,000	620,000
Special obligation bonds (-3.0% - 2.0%):					
Tri-Park Water, through June 2043	1,670,994	-	64,269	1,606,725	64,269
Tri-Park Sewer, through June 2033	<u>2,158,957</u>	<u>-</u>	<u>115,828</u>	<u>2,043,129</u>	<u>118,145</u>
Total business-type activities	\$ <u>28,961,987</u>	\$ <u>-</u>	\$ <u>4,077,769</u>	\$ <u>24,884,218</u>	\$ <u>1,614,062</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

7. Long-term debt (continued):

Government Activities – Notes Payable

Fire Equipment - A capital equipment note of \$222,000 was obtained in April 2015 to finance the purchase of air packs for the fire department. The note is payable over three years with an interest rate of 1.44%.

Highway Equipment - A capital equipment note of \$632,000 was obtained in July 2015 to finance the purchase of rolling stock for the public works and police departments. The note is payable over four years with an interest rate of 1.51%.

Government Activities – Obligation Bonds

General Purpose November 2017 - The Town issued a \$530,000 bond in July 2008 through the Vermont Municipal Bond Bank for building improvements and firefighting equipment. The bond is payable in nine annual installments ranging from \$45,000 to \$65,000 from December 2009 to November 2017.

General Purpose November 2022 - The Town issued a \$405,000 bond in July 2007 through the Vermont Municipal Bond Bank for building improvements and the purchase of land for a park. The bond is payable in thirteen annual installments ranging from \$35,000 to \$25,000 from November 2010 to November 2022.

General Purpose November 2028 - The Town has authorized bonds in an amount not to exceed \$14,130,000 for constructing renovations to fire and police facilities. In July 2013, the Town borrowed \$5,000,000 of this authorized debt through the Vermont Municipal Bond Bank. The annual debt service payments range from \$480,000 to \$348,000 from November 2014 through November 2028.

General Purpose November 2031 - The Town issued a \$1,865,000 bond in July 2010 through the Vermont Municipal Bond Bank for building, road and bridge improvements. The bond is payable in twenty annual installments ranging from \$40,000 to \$235,000 from December 2012 to November 2031.

General Purpose November 2038 - The Town issued a \$7,800,000 bond in July 2016 through the Vermont Municipal Bond Bank for constructing renovations to fire and police facilities. The bonds have a net interest cost of 2.732%. The annual debt service payments range from \$580,000 to \$402,000 from November 2017 through November 2036.

Business Activities – Obligation bonds

Parking - The Town issued a \$4,000,000 bond in July 2000 through the Vermont Municipal Bond Bank for the construction of a parking facility. The bond is payable in twenty annual installments of \$200,000 from December 2001 to December 2020.

RF1-127 - The Town received a loan of \$14,064,704 from the Clean Water State Revolving Loan Fund (CWSRLF) for planning, design engineering, and a portion of construction costs of a Wastewater Treatment Plant (WWTP) Upgrade. The loan has a 2.0% administration fee in lieu of interest. The Town recognized loan forgiveness subsidies of \$1,100,000 and \$2,368,442 in fiscal years 2014 and 2018, respectively. The loan is payable in annual installments of \$792,879 from December 2014 through December 2017 and annual installments of \$618,443 from December 2018 through December 2033.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

7. Long-term debt (continued):

Business Activities – Obligation bonds (continued)

RF1-024 - The Town received a loan of \$3,780,900 from the CWSRLF for the replacement of the rotating biological contactors as part of the WWTP upgrade. The loan was made under the American Recovery and Reinvestment Act (ARRA). The loan has a 2.0% administration fee and is payable in annual installments of \$159,690 from September 2012 through September 2031. The Town recognized a loan forgiveness subsidy capitalized with 26% ARRA funds in the amount of \$1,000,000 in fiscal year 2014.

RF1-171 - The Town has received a loan of \$985,000 from the Clean Water State Revolving Loan Fund (CWSRLF) for planning, design engineering and construction of the Black Mountain Gravity Line which is part of the overall Wastewater Treatment Plant (WWTP) Upgrade. The loan has a 2% administrative fee and is payable in twenty annual installments of \$48,092 from June 2017 to June 2036. The Town recognized a loan forgiveness subsidy of \$48,019.60 in 2017.

Wastewater RZED - In December 2010, the Town borrowed \$13,500,000 of Recovery Zone Economic Development Bonds through the Vermont Municipal Bond Bank to fund a major portion of the WWTP upgrade. The bonds have a net interest cost of 3.14%. The annual debt service ranges from \$890,500 to \$924,600 and is payable from December 2011 through December 2030.

Business Activities – Special obligation bonds

TriPark Water and Sewer - The Town constructed water and sewer improvements in the Mountain Home Park Special Benefit Assessment District. The \$2,600,000 sewer replacement project loan (plus 2% administration fee) and the \$1,928,070 water main replacement project loan (less negative 3.0% interest) were the original values of the Town's liabilities, but repayment is to be provided from assessments against the District. The Utility Fund reports deferred revenue of \$838,590 related to the water main replacement project loan which will be recognized in future years as installments of the negative 3% interest water loan become due. The sewer replacement annual debt service is \$159,007 from June 2014 through June 2033. The water main annual debt service is \$64,269 from June 2014 to June 2043.

Debt service requirements to maturity are as follows:

Year ending June 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 961,333	\$ 336,771	\$ 1,614,062	\$ 543,736
2020	961,334	321,076	1,638,658	500,622
2021	798,333	299,429	1,668,545	490,041
2022	793,333	279,243	1,498,731	464,147
2023	793,334	257,620	1,534,220	427,962
2024-2028	3,841,667	923,294	8,219,503	1,549,733
2029-2033	2,458,333	396,964	7,296,239	477,661
2034-2038	1,560,000	95,328	1,092,915	18,780
2039-2043	-	-	321,345	-
2044-2048	-	-	-	-
	<u>\$ 12,167,667</u>	<u>\$ 2,909,725</u>	<u>\$ 24,884,218</u>	<u>\$ 4,472,682</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

8. Capital leases:

The Town has entered into a lease agreement as lessee for financing the acquisition of energy efficiency improvements in several buildings. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, the cost and depreciation of these assets are included with other capital assets of the Town. The cost of the assets acquired by the capital lease is the present value of the future lease payments. Leased building improvements (\$1,094,917) are included in governmental capital assets.

The capital lease liability is also reported on the Government-wide Statement of Net Position as the net present value of the minimum lease payments remaining under the lease.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 are as follows:

	Governmental Funds
Year ending June 30,	
2019	\$ 126,920
2020	126,920
2021	126,920
2022	126,920
2023	-
Thereafter	-
Total minimum lease payments	507,680
Less: amount representing interest	29,003
Present value of minimum lease payments	\$ 478,677

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

9. Fund balances:

The General Fund reported a nonspendable fund balance (\$616,405) for inventory and prepaid expenditures. The General Fund also reported a \$814,488 committed fund balance; (\$44,488) to defray the Town's portion of costs associated with repairs due to Tropical Storm Irene and (\$770,000) to fund capital projects in fiscal year 2019.

The Development Fund reported a nonspendable fund balance (\$751,641) for those loan balances not offset by deferred revenue; the remaining balance of these programs are restricted (\$2,327,306) by program regulations or committed (\$217,351) by Town Meeting Members.

The Capital Projects Fund reported a restricted fund balance (\$381,231), and an assigned fund balance (\$1,081,030) for capital projects which has not been used and may be released to the General Fund.

The Other Governmental Funds reported nonspendable, restricted or committed fund balances for the individual funds that are shown in the combining balance sheet in Schedule 7.

	Individual Funds Statements		Government-Wide Statements	
	Governmental Funds (Page 11)	Proprietary Funds (Page 17)	Governmental Activities (Page 9)	Business-type Activities
Nonspendable:				
General Fund	\$ 616,405	\$ -	\$ -	\$ -
Community Development Fund	751,641	-	-	-
Community Restorative Justice	750	-	-	-
Recreation Programs	6,075	-	-	-
	<u>1,374,871</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted:				
Community Development Fund	2,327,306	-	3,296,298	-
Capital Projects Fund	381,231	-	2,276,749	-
Community Restorative Justice	2,344	-	-	-
Reappraisal Reserve	299,319	-	299,319	-
Recreation and Parks	-	-	378,254	-
Records Restoration	41,019	-	-	-
Other Funds	12,183	-	201,371	-
	<u>3,063,402</u>	<u>-</u>	<u>6,451,991</u>	<u>-</u>
Committed:				
General Fund	814,488	-	-	-
Community Development Fund	217,351	-	-	-
Solid Waste Disposal	48,648	-	-	-
Energy Efficiency Fund	13,091	-	-	-
Agricultural Land Trust Preservation Fund	50,768	-	-	-
Recreation Programs	249,821	-	-	-
Skating Rink Improvements	122,358	-	-	-
Trees Program	32,568	-	-	-
	<u>1,549,093</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Capital Projects Fund	989,665	-	-	-
West River Park Fund	10,278	-	-	-
Skateboard Dog Park Fund	81,087	-	-	-
	<u>1,081,030</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (governmental funds)/Unrestricted (business-type funds)	2,077,299	5,344,832	(2,214,408)	5,344,832
Invested in Capital Assets, Net of Related Debt:				
Capital Assets, net of accumulated depreciation	-	54,359,693	29,124,009	54,359,693
Related Debt	-	<u>24,884,218</u>	<u>12,646,344</u>	<u>24,884,218</u>
	-	29,475,475	16,477,665	29,475,475
Total Fund Balances/Net Position	\$ 9,145,695	<u>34,820,307</u>	\$ <u>20,715,248</u>	<u>34,820,307</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

10. Pension plans:

Defined Contribution Plan -

Effective October 1, 2016 employees covered under the following plan became eligible to elect to participate in the Vermont Municipal Employees' Retirement System (VMERS) Plan B. New employees will not be able to participate in this plan. Twenty (20) employees elected to remain in this plan.

Plan description: The Town maintains a single-employer defined contribution pension plan. The plan was established on January 1, 1988. It is a "qualified" plan under Section 401(a) of the Internal Revenue Code. It covers substantially all full-time regular employees with one or more years of service, except for employees that have coverage under the Vermont Municipal Employees' Retirement System. The Town contributes 6% of the gross earnings for each eligible employee each pay period. In addition, the Town makes a matching contribution equal to each employee's contribution to the plan for that pay period up to a maximum of 3% of the employee's gross earnings. Participants become 60% vested after three years, 80% vested after four years and 100% vested after five years in the plan. They are always 100% vested in their own contributions.

The following is a summary of pension plan information for the year ended June 30, 2018:

Number of active plan participants	20
Current year covered payroll	\$ 823,473
Current year total payroll	\$ 8,171,028
Contributions by Town (8.7% of covered payroll)	\$ 71,718
Contributions by employees (5.4% of covered payroll)	\$ 30,160

Vermont Municipal Employees' Retirement System -

Town public safety employees participating in VMERS are members of Group D. Future public safety employees hired by the Town must become members of Group D.

On October 1, 2016, existing civilian full-time employees were given the option to become members of Group B or remain in the Town's defined contribution plan. Future civilian employees hired by the Town must become members of Group B.

As of June 30, 2017, the measurement date selected by the State of Vermont, VMERS was funded at 83.64% and had a plan fiduciary net position of \$619,510,342 and a total pension liability of \$740,665,894 resulting in a net pension liability of \$121,155,552. As of June 30, 2017, the Town's proportionate share of this was 2.82094% resulting in a liability of \$3,417,726. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2017, the Town's proportion of 2.82094% was an increase of .83624% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized pension expense of \$520,410. As of June 30, 2018 the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

10. Pension plans: Vermont Municipal Employees' Retirement System(continued)

	Deferred Outflow of	Deferred Inflow of
Difference between expected and actual experience	\$ 49,720	\$ -
Changes in assumptions	715,495	-
Difference between projected and actual earnings on pension plan investments	569,242	-
Changes in proportional share of contributions		98,020
Difference between the employer contributions and proportionate share of total contributions	435,204	-
Town's required employer contributions made subsequent to the measurement date	<u>520,410</u>	<u>-</u>
	<u>\$ 2,290,071</u>	<u>\$ 98,020</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$520,410 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Liability
2018	559,032
2019	750,177
2020	282,769
2021	79,662
2020	-
Total	<u>\$ 1,671,640</u>

Plan description: The Vermont Municipal Employees' Retirement System is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2017, the retirement system consisted of 423 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

10. Pension plans: Vermont Municipal Employees' Retirement System(continued)

The general administration and responsibility for formulating administrative policy and procedures of the retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives--one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Membership: Full time employees of participating municipalities. The Town elected coverage under Groups B and D.

Creditable Service: Service as a member plus purchased service.

Average Final Compensation (AFC):

Group B– Average annual compensation during highest 3 consecutive years

Group D– Average annual compensation during highest 2 consecutive years

Service Retirement Allowance:

Eligibility:

Group B – The earlier of age 62 with 5 years of service or age 55 with thirty 30 years of service.

Group D – The earlier of age 55 with 5 years of service.

Amount

Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC.

Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Group B and 50% of AFC for Group D. The above amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility:

Group B Age 55 with 5 years of service. Amount: Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group B members.

Group D Age 50 with 20 years of service. Amount: No reductions for Group D.

Vested Retirement Allowance:

Eligibility: 5 years of service for both Groups.

Amount: Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.

Disability Retirement Allowance:

Eligibility: 5 years of service and disability as determined by Retirement Board.

Amount: Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disable Group D member.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

10. Pension plans: Vermont Municipal Employees' Retirement System (continued)

Summary of System Provisions

Death Benefit:

Eligibility: Death after 5 years of service.

Amount:

Group B reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivors benefit under disability annuity computed as of date of death.

Group D 70% of the unreduced accrued benefit plus children's benefit.

Optional Benefit and Death after Retirement

Group B and lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

Group D lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contribution:

Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded

Post-Retirement Adjustments:

Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for both Group B and Group D.

Member Contributions:

Group B – 4.875%

Group D – 11.35%

Employer Contributions:

Group B – 5.5%

Group D – 9.85%

Retirement Stipend:

\$25 per month payable at the option of the Board or retirees.

Significant Actuarial Assumptions and Methods

Investment rate of return: 7.50%, net of pension plan investment expenses, including inflation

Salary increases: 5.00% per year.

Mortality:

Death in Active Service:

Groups B - 98% of RP-2014 blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using Scale SSA-2017

Group D - RP-2014 Blue Collar Annuitant Table with generation projection using Scale SSA-2017

Healthy Post-retirement:

Groups B - 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational projection using Scale SSA-2017

Group D - 100% of RP-2014 Healthy Annuitant with generational projection using Scale SSA-2017

Disabled Post-retirement:

All Groups - RP-2014 Disabled Mortality Table with generational projection using Scale SSA-2017

Spouse's Age: Females three years younger than male

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

10. Pension plans: Vermont Municipal Employees' Retirement System
Summary of System Provisions (continued)

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% per annum for Groups B and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups B, and D who receive a disability retirement benefit. The January 1, 2018 COLA is assumed to be 0.75% for all groups

Actuarial Cost Method: Entry Age Actuarial Cost Method. Entry Age is the age at date of employment or, if date is unknown, current age minus years of service.

Normal Cost and Actuarial: Accrued Liability are calculated on an individual basis and are allocated by salary, with Norma Cost determined using the plan of benefits applicable to each participant.

Actuarial Value of Assets: A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Inflation: 2.50%

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, is summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US Equity	16.00%	6.07%
Non-US Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%
	100.00%	

Discount Rate: The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%) than the current rate:

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$6,102,124	\$3,417,726	\$1,191,450

11. Other postemployment benefit (OPEB) plan:

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Retirement Health Plan for Brattleboro public safety employees -

Plan description: In addition to the pension benefits described in note 10, the Town administers a single employer defined benefit healthcare plan for retired public safety employees (“the plan”). The plan provides healthcare insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active employees and retired members. As of June 30, 2018, the Town’s plan included Seventy-one (71) members, with eleven (11) retirees and spouses receiving benefits and sixty (60) active employees who could be eligible to receive future benefits. The plan does not issue a separate financial report.

The Town calculates and reports the cost of the healthcare benefits promised certain employees during the period of the employee’s active employment while the benefits are being earned, although the Town pays for these benefits on a pay-as-you-go basis.

Funding policy: The Town will pay 40% of the two-person health insurance premium for members of the Brattleboro public safety employees who have worked for the Town continuously for 20 years and who retire after attaining age 50. At age 55 the Town will pay 60% of the two-person health insurance premium, until the former Brattleboro public safety employee is eligible for Medicare benefits. The retiree and the Town contributions are governed by the terms of the Brattleboro Professional Firefighters Association and the New England Police Benevolent Association union contracts.

The contribution requirements of plan members and the Town are established and may be amended through Town ordinances. The required contribution is based on the projected pay-as-you-go financing requirements. For the 2018 fiscal year, the total Town premiums plus implicit costs for the retiree medical program are \$86,542. The Town is also to make a contribution to an OPEB Trust of \$0 for the 2018 fiscal year for a total contribution of \$86,542.

Investment policy: The Town has not established a formal Investment Policy related to OPEB funding.

Actuarially Determined Contribution (ADC): The Town’s Actuarially Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement No. 74/75 which represents the level of funding that, if paid on an ongoing basis, is projected to cover the service cost each year and amortize any unfunded actuarial liabilities (or funding excess). The components of the Town’s annual ADC for the fiscal year and the amount actually contributed to the plan are shown in Schedule 4 *Actuarially Determined OPEB Contributions Excess/(Deficit)*.

OPEB liabilities, OPEB expense, deferred outflows of resources, deferred inflows of resources:

In 2017, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The impact on these financial statements is to include the Town’s net OPEB liability and deferred outflows of resources for OPEB expense and the related effects on government-wide net position and activities. Financial statements of the individual funds have not been affected by the change in 2017.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

11. Other postemployment benefit (OPEB) plan (continued):

As of June 30, 2018, based on an actuarial valuation date of June 30, 2016, the plan was 0% funded and had a total OPEB liability of \$3,397,358, resulting in a net OPEB liability of \$3,397,358. For the year ended June 30, 2018, the Town recognized OPEB expense of \$210,357. As of June 30, 2018, the Town reported deferred outflows of resources of \$164,547, all of which arose from the recognition of the effects of differences between expected and actual experience. The deferred outflows of resources will be recognized as OPEB expense over 10.23 years, beginning in 2017. The Town had no deferred inflows of resources.

Components of the Town's OPEB Expenses for the Fiscal Year Ending June 30, 2018	
<i>Description</i>	<i>Amount</i>
I. Service Cost	\$ 178,623
II. Interest on Net OPEB Liability	\$ 98,283
III. Deferred (Inflows/Outflows from Plan Design Changes*	\$ -
IV. Deferred (Inflows/Outflows from Plan Experience**	\$ 19,993
V. Deferred (Inflows/Outflows from Changes in Assumptions	\$ -
VI. Projected Earnings on OPEB Plan Investments	\$ -
VII. Deferred (Inflows/Outflows from Earnings on Plan Investments***	\$ -
VIII. Total Employer Contributions	\$ (86,542)
IX. OPEB Plan Administrative Expense	\$ -
X. Other Changes in Fiduciary Net Position	\$ -
Net OPEB Expense	\$ 210,357
* Recognized Immediately	
** Amortized over 10.23 years	
*** Amortized over 5 years	

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

11. Other postemployment benefit (OPEB) plan (continued):

Sensitivity of the Town's OPEB liability to changes in the healthcare trend rate and to changes in the discount rate: The following shows the OPEB liability calculated using the healthcare trend rate of 5.0% and the discount rate of 3.0% as well as the OPEB liability if it were calculated using a healthcare trend rate and a discount rate that is one percent lower or one percent higher.

Healthcare Trend Rate		
<u>1% Decrease (4.0%)</u>	<u>Current Trend Rate (5.0%)</u>	<u>1% Increase (6.0%)</u>
\$2,825,815	\$3,397,358	\$4,082,092
Discount Rate		
<u>1% Decrease (2.0%)</u>	<u>Current Trend Rate (3.0%)</u>	<u>1% Increase (4.0%)</u>
\$3,924,046	\$3,397,358	\$3,013,355

Funded status and funding progress: An independent actuary valued the Town's OPEB liabilities as of June 30, 2016. The net OPEB liability for the postemployment healthcare benefits promised to eligible retired public safety employees was \$3,397,358 as of June 30, 2018, all of which was unfunded. The covered payroll used in the valuation (annual payroll of active employees covered by the plan) was \$3,051,620, and the ratio of the net OPEB liability to the covered payroll was 111%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts calculated are subject to revision as actual results are compared with past expectations and new estimates are made about the future.

Fiduciary Net Position: The Town has not established a fiduciary fund for the purpose of funding OPEB benefits. As a result, the fiduciary net position and changes in fiduciary net position are \$0 in both instances.

Recognition of OPEB Trust Assets: The Town of Brattleboro has not established an irrevocable trust for the purpose of prefunding liabilities under GASB 74/75.

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of cost sharing between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The 2016 actuarial valuation used the Individual Entry Age Normal Actuarial Cost Method. Current employees and retirees only are considered; no provision is made for future hires. The actuarial assumptions include a 7.0% investment rate of return, a healthcare inflation rate of 5.0% and the annual compensation increase assumption was 3.0%.

Required supplementary information: Implementation of GASB Statement No. 75 requires reporting of ten years of historical OPEB information by employers. This information will be built up by year for the next ten years in the *Change in the Net OPEB Liability (Schedule 3)* and *Actuarially Determined OPEB Contributions Excess/(Deficit) (Schedule 4)*. These schedules can be found on page 44 and 45.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

12. Commitments:

Residential refuse and recyclables collection - The Town has a nine-year waste and recycling contract through June 30, 2024. For the years ending June 30, 2019 through 2024 the contractual commitments are \$470,653, \$475,360, \$480,114, \$484,915, \$489,764 and \$494,662 respectively.

Transfer of bus operations - The Town previously transferred bus operations to Connecticut River Transit. The Town is committed to continue payment of a \$50,000 bus service subsidy for fiscal 2019.

Legal services - The Town has a one-year retainer contract for legal services through March 2019. The annual cost of the contract is \$106,080 from March 20, 2018 to March 20, 2019.

13. Contingencies:

Litigation and other matters - The Town is involved in various claims and legal actions arising in the administration of Town governance and the conduct of law enforcement activities. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the Town's financial condition.

The Town participates in various federally funded programs. These programs are subject to financial and compliance audits and resolution of identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

14. Joint venture:

Pursuant to a charter from the State of Vermont, the Town participates with several other municipalities in the Windham Solid Waste Management District (the District). Members of the District's Board of Supervisors are appointed by each town. The District has the power to levy assessments on the member municipalities based on the amount of waste generated by or within each of the member municipalities.

The District has primary liability for its future obligations, including debt service and costs associated with landfill post closure maintenance and monitoring, and has investments with an estimated maturity value sufficient to provide for these estimated future liabilities. The towns have contingent liability for these obligations through their membership in the District.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

14. Joint venture (Continued):

Summary financial information for the District as of and for the fiscal year ended June 30, 2017 is provided below because audited financial statements for the fiscal year ended June 30, 2018 were not available as of the date of this report.

Assets	\$ 1,762,644	Operating revenues	\$ 1,415,546
		Operating expenses	<u>1,638,642</u>
Liabilities	\$ 418,853	Operating loss	(223,096)
Deferred inflows of resources	11,151	Nonoperating revenue, net	<u>40,414</u>
Net position	<u>1,332,640</u>		
	\$ 1,762,644	Change in net position	\$ <u>(182,682)</u>

15. Tax Abatement Disclosures:

In 2017, the Town implemented a change in governmental reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 77, *Tax Abatement Disclosures*. The financial statements of the individual funds and the government-wide net position and activities were not affected by the change in 2017. The Town enters into municipal property tax abatement agreements with local businesses and farmers under Vermont state statute. Under the statute, municipalities may grant property tax abatements up to 100% of the municipal property tax bill for a period not to exceed ten years for the purpose of attracting or retaining businesses or preserving farmland, within their jurisdictions. The abatements may be granted to any business or farmer located within or promising to relocate to the Town. For the fiscal year ended June 30, 2018, the Town abated \$333,967 under these programs, including the following tax abatement agreements that exceeded 10% of the total amount abated:

Purpose	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
Constructed New Factory		
Real Estate	35%	\$ 42,369
Equipment	75%	\$ 187,903
Expanded Manufacturing Facility		
Real Estate	65%	\$ 13,235
Equipment	75%	\$ 42,911
Renovated Downtown Block	44%	\$ 30,319
Farmland Preservation (5)	100%	\$ 17,230
Total		<u>\$ 333,967</u>

A 35% property tax abatement on real estate and a 75% property tax abatement on equipment to a newly constructed yogurt factory. The abatement amounted to \$230,272. A 65% property tax abatement on expanded real estate and a 75% property tax abatement on new equipment at a manufacturing facility. The abatement amounted to \$56,146.

The Town negotiates property tax abatements on an individual basis. The Town has tax abatement agreements with eight entities as of June 30, 2018.

16. Subsequent events:

Subsequent to year end, the Town borrowed \$500,000 from a local bank for partial payment on the purchase of an aerial ladder fire truck. The loan has an interest rate of 2.32%. The annual debt service ranges from \$61,760 to \$51,180 from July 2019 to July 2028.

TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PRORATIONATE SHARE OF THE NET PENSION LIABILITY VMERS DEFINED BENEFIT PLAN					Schedule 1
	June 30, 2018 2018				
Total Plan Net Pension Liability	\$	121,155,552	\$	128,696,167	2015 9,126,613
Town's Proportion of the Net Pension Liability		2.82094%		1.98470%	1.97556% 2.06554%
Town's Proportionate Share of the Net Pension Liability	\$	3,417,726	\$	2,554,228	\$ 1,523,072 \$ 188,514
Town's Covered Employee Payroll	\$	6,999,447	\$	5,905,014	\$ 3,062,370 \$ 2,832,336
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll		48.83%		43.26%	49.74% 6.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		83.64%		80.95%	87.42% 98.32%
Notes to Schedule					
Benefit Changes: None					
Changes in Assumptions: The discount rate used to measure the net pension liability maintained at 7.50%.					
Fiscal year 2015 was the first year of implementation, therefore only four years are shown.					

TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CONTRIBUTIONS VMERS DEFINED BENEFIT PLAN June 30, 2018						Schedule 2
	2018	2017	2016	2015		
Contractually Required Contribution (Actuarially Determined)	\$ 559,032	\$ 337,749	\$ 301,643	\$ 276,153		
Contributions in Relation to Actuarially Determined Contribution	\$ 520,410	\$ 460,685	\$ 301,643	\$ 246,153		
Contribution Excess/(Deficiency)	\$ (38,622)	\$ 122,936	\$ -	\$ -		
Town's Covered Employee Payroll	\$ 6,999,447	\$ 5,905,014	\$ 3,062,370	\$ 2,832,336		
Contributions as a Percentage of Town's Covered Employee Payroll	7.44%	7.80%	9.85%	8.69%		
Notes to Schedule						
Valuation Date: June 30, 2017, 2016, 2015 and 2014						
Fiscal year 2015 was the first year of implementation, therefore only four years are shown						

TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION CHANGE IN THE NET OPEB LIABILITY June 30, 2018			Schedule 3
	2018	2017	
Total OPEB Liability			
Service Cost	\$ 178,623	\$ 236,902	
Interest on Net OPEB Liability and Service Cost	98,283	89,700	
Benefit Payments	(86,542)	(77,247)	
Changes in Assumptions	-	(1,520,135)	
Difference between Expected and Actual	-	204,533	
Net Change in Total OPEB Liability	\$ 190,364	\$ (1,066,247)	
Total OPEB Liability July 1	3,206,994	4,273,241	
Total OPEB Liability June 30	\$ 3,397,358	\$ 3,206,994	
Plan Fiduciary Net Position			
Plan Fiduciary Net Position July 1	\$ -	\$ -	
Plan Fiduciary Net Position June 30	-	-	
Net OPEB Liability June 30	\$ 3,397,358	\$ 3,206,994	
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	
Covered Employee Payroll	\$ 3,051,620	\$ 2,962,738	
Net OPEB Liability as a Percentage of Covered Employee Payroll	111.3%	108.2%	
Valuation Date: June 30, 2016			

TOWN OF BRATTLEBORO, VERMONT			Schedule 4
REQUIRED SUPPLEMENTARY INFORMATION			
ACTUARIALLY DETERMINED OPEB CONTRIBUTIONS EXCESS/(DEFICIT)			
June 30, 2018			
	2018	2017	
Actuarially Determined Contributions	\$ 346,905	\$ 337,476	
Contributions in Relation to the Actuarially Determined Contribution	\$ 86,542	\$ 86,542	
Contribution Excess (Deficiency)	\$ (260,363)	\$ (250,934)	
Covered Employee Payroll	\$ 3,051,620	\$ 2,962,738	
Contribution as a Percentage of Covered Employee Payroll	2.8%	2.9%	
Valuation Date: June 30 2016			
Fiscal year 2017 was the first year of implementation, therefore only two years are shown			

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - DEVELOPMENT FUND
June 30, 2018

	Disaster Relief	Rental Housing	SBAP	UDAG Holstein	VCDP 1st Generation Active	VCDP 1st Generation Deferred	Total
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	47,857	59,363	110,131	-	337,785	-	555,136
Investments	-	-	-	1,989,521	-	-	1,989,521
Loans receivable, net	-	9,824	926,917	-	-	3,190,500	4,127,241
Total assets	\$ 47,857	\$ 69,187	\$ 1,037,048	\$ 1,989,521	\$ 337,785	\$ 3,190,500	\$ 6,671,898
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	-	-	185,100	-	-	3,190,500	3,375,600
FUND EQUITY:							
Fund balances -							
Nonspendable	-	9,824	741,817	-	-	-	751,641
Restricted	-	-	-	1,989,521	337,785	-	2,327,306
Committed	47,857	59,363	110,131	-	-	-	217,351
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	47,857	69,187	851,948	1,989,521	337,785	-	3,296,298
Total liabilities, deferred inflows of resources and fund equity	\$ 47,857	\$ 69,187	\$ 1,037,048	\$ 1,989,521	\$ 337,785	\$ 3,190,500	\$ 6,671,898

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - DEVELOPMENT FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Disaster Relief	Rental Housing	SBAP	UDAG Holstein	VCDP 1st Generation Active	VCDP 1st Generation Deferred	Total
REVENUES:							
Investment income/change in value	\$ 234	\$ 781	\$ 19,672	\$ (29,351)	\$ 1,630	\$ -	\$ (7,034)
Departmental and other revenue	-	-	50	-	-	-	50
Total revenues	234	781	19,722	(29,351)	1,630	-	(6,984)
EXPENDITURES:							
General government	-	-	97,837	-	10,000	-	107,837
EXCESS OF REVENUES OR							
(EXPENDITURES)	234	781	(78,115)	(29,351)	(8,370)	-	(114,821)
Operating transfers in (out)	-	(125,600)	273,247	-	(147,647)	-	-
EXCESS OF REVENUES OR							
(EXPENDITURES)/NET	234	(124,819)	195,132	(29,351)	(156,017)	-	(114,821)
CHANGE IN FUND BALANCES							
FUND BALANCES, July 1, 2017	47,623	194,006	656,816	2,018,872	493,802	-	3,411,119
FUND BALANCES, June 30, 2018	\$ 47,857	\$ 69,187	\$ 851,948	\$ 1,989,521	\$ 337,785	\$ -	\$ 3,296,298

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2018

Schedule 7
Page 1 of 2

	Grants Fund	Community Restorative Justice	Solid Waste Disposal	Tropical Storm Irene	Energy Efficiency Fund	Agricultural Land Trust Preservation Fund
ASSETS						
Cash and cash equivalents	\$ 103	\$ 200	\$ -	\$ -	\$ -	\$ -
Accounts receivable	75,249	860	41,071	-	-	-
Prepaid expenditures	-	750	-	-	-	-
Due from other funds	36,368	13,137	63,866	-	13,091	50,768
Total assets	\$ 111,720	\$ 14,947	\$ 104,937	\$ -	\$ 13,091	\$ 50,768
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ 6,986	\$ 1,741	\$ 56,289	\$ -	\$ -	\$ -
Accrued liabilities	50	6,982	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	7,036	8,723	56,289	-	-	-
DEFERRED INFLOWS OF RESOURCES:						
Deferred revenue	104,684	3,130	-	-	-	-
FUND EQUITY:						
Fund balances -						
Nonspendable	-	750	-	-	-	-
Restricted	-	2,344	-	-	-	-
Committed	-	-	48,648	-	13,091	50,768
Total fund balances	-	3,094	48,648	-	13,091	50,768
Total liabilities, deferred inflows of resources and fund equity	\$ 111,720	\$ 14,947	\$ 104,937	\$ -	\$ 13,091	\$ 50,768

TOWN OF BRATTLEBORO, VERMONT							Schedule 7
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS							Page 2 of 2
JUNE 30, 2018							
	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
ASSETS							
Cash and cash equivalents	\$ 3,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,344
Accounts receivable	-	-	-	-	-	-	117,180
Prepaid expenditures	6,075	-	-	-	-	-	6,825
Due from other funds	253,805	299,784	41,491	122,358	32,568	12,183	939,419
Total assets	\$ 262,921	\$ 299,784	\$ 41,491	\$ 122,358	\$ 32,568	\$ 12,183	\$ 1,066,768
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ 7,025	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ 72,513
Accrued liabilities	-	-	-	-	-	-	7,032
Due to other funds	-	-	-	-	-	-	-
Total liabilities	7,025	-	472	-	-	-	79,545
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	-	465	-	-	-	-	108,279
FUND EQUITY:							
Fund balances -							
Nonspendable	6,075	-	-	-	-	-	6,825
Restricted	-	299,319	41,019	-	-	12,183	354,865
Committed	249,821	-	-	122,358	32,568	-	517,254
Total fund balances	255,896	299,319	41,019	122,358	32,568	12,183	878,944
Total liabilities, deferred inflows of resources and fund equity	\$ 262,921	\$ 299,784	\$ 41,491	\$ 122,358	\$ 32,568	\$ 12,183	\$ 1,066,768

TOWN OF BRATTLEBORO, VERMONT							Schedule 8
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND							Page 1 of 2
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS							
FOR THE YEAR ENDED JUNE 30, 2018							
REVENUES:							
Investment income/change in value	\$	-	\$	59	\$	65	\$ 248
Intergovernmental		874,589		-		-	-
Donations and grants		115,981		-		-	-
Departmental and other revenues		-		300,041		-	-
Total revenues		<u>990,570</u>		<u>300,100</u>		<u>65</u>	<u>248</u>
EXPENDITURES:							
General government		648,759		-		1,641	-
Human services		99,350		-		-	-
Public safety		138,051		-		-	-
Public works		8,124		-	15,758	-	-
Culture and recreation		100,286		-	-	-	-
Recycling and Solid Waste		-		836,530	-	-	-
Miscellaneous		-		-	-	-	-
Capital outlay		-		-	-	-	-
Total expenditures		<u>994,570</u>		<u>836,530</u>		<u>1,641</u>	<u>-</u>
EXCESS OF REVENUES OR (EXPENDITURES)		(4,000)		(536,430)		(1,576)	248
OTHER FINANCING SOURCES (USES):							
Operating transfers in (out)		<u>4,000</u>		<u>536,836</u>		<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES		-		406		(1,576)	248
FUND BALANCES, June 30, 2017		<u>-</u>		<u>48,242</u>		<u>14,667</u>	<u>50,520</u>
FUND BALANCES, June 30, 2018	\$	<u>-</u>	\$	<u>3,094</u>	\$	<u>13,091</u>	\$ <u>50,768</u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
REVENUES:							
Investment income/change in value	\$ 1,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,534
Intergovernmental	-	42,769	-	-	-	-	1,108,470
Donations and grants	1,000	-	-	-	1,000	-	117,981
Departmental and other revenues	142,966	-	13,825	21,452	-	2,782	481,485
Total revenues	<u>145,128</u>	<u>42,769</u>	<u>13,825</u>	<u>21,452</u>	<u>1,000</u>	<u>2,782</u>	<u>1,709,470</u>
EXPENDITURES:							
General government	-	-	31,573	-	3,660	-	685,633
Human services	-	-	-	-	-	-	275,301
Public safety	-	-	-	-	-	-	138,051
Public works	-	-	-	-	-	-	23,882
Culture and recreation	137,610	-	-	14,848	-	-	252,744
Recycling and Solid Waste	-	-	-	-	-	-	836,530
Miscellaneous	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>137,610</u>	<u>-</u>	<u>31,573</u>	<u>14,848</u>	<u>3,660</u>	<u>-</u>	<u>2,212,141</u>
EXCESS OF REVENUES OR (EXPENDITURES)	7,518	42,769	(17,748)	6,604	(2,660)	2,782	(502,671)
OTHER FINANCING SOURCES (USES):							
Operating transfers in (out)	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(7,500)</u>	<u>-</u>	<u>-</u>	<u>528,336</u>
NET CHANGE IN FUND BALANCES	2,518	42,769	(17,748)	(896)	(2,660)	2,782	25,665
FUND BALANCES, June 30, 2017	<u>253,378</u>	<u>256,550</u>	<u>58,767</u>	<u>123,254</u>	<u>35,228</u>	<u>9,401</u>	<u>853,279</u>
FUND BALANCES, June 30, 2018	<u>\$ 255,896</u>	<u>\$ 299,319</u>	<u>\$ 41,019</u>	<u>\$ 122,358</u>	<u>\$ 32,568</u>	<u>\$ 12,183</u>	<u>\$ 878,944</u>

TOWN OF BRATTLEBORO, VERMONT

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUND

JUNE 30, 2018

Schedule 9

ASSETS					
	Capital Projects Fund	West River Park Fund	Skateboard Dog Park Fund	Fire and Police Station	Total
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 469,854	\$ 469,854
Accounts receivable	8,000	-	-	-	8,000
Due from other funds	989,992	10,278	135,914	-	1,136,184
Total assets	\$ 997,992	\$ 10,278	\$ 135,914	\$ 469,854	\$ 1,614,038

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND EQUITY**

LIABILITIES:

Accounts payable	\$ 8,327	\$ -	\$ -	\$ 48,000	\$ 56,327
Due to other funds	-	-	-	40,623	40,623
Total liabilities	8,327	-	-	88,623	96,950

DEFERRED INFLOWS OF RESOURCES:

Deferred revenue	-	-	54,827	-	54,827
------------------	---	---	--------	---	--------

FUND EQUITY:

Fund balances -					
Restricted	-	-	-	381,231	381,231
Assigned	989,665	10,278	81,087	-	1,081,030
Total fund balances	989,665	10,278	81,087	381,231	1,462,261

Total liabilities, deferred
inflows of resources
and fund equity

\$ 997,992	\$ 10,278	\$ 135,914	\$ 469,854	\$ 1,614,038
------------	-----------	------------	------------	--------------

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2018

Schedule 10

	Capital Projects Fund	West River Park Fund	Skateboard Dog Park Fund	Fire and Police Station	Total
REVENUES:					
Investment income/change in value	\$ -	\$ -	\$ -	\$ 25,349	\$ 25,349
Intergovernmental	108,455	-	-	-	108,455
Donations and grants	-	-	60,020	-	60,020
Departmental and other revenues	<u>27,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,500</u>
Total revenues	135,955	-	60,020	25,349	221,324
EXPENDITURES:					
Capital outlay	<u>1,809,144</u>	<u>-</u>	<u>13,766</u>	<u>4,256,012</u>	<u>6,078,922</u>
EXCESS OF REVENUES OR					
(EXPENDITURES)	<u>(1,673,189)</u>	<u>-</u>	<u>46,254</u>	<u>(4,230,663)</u>	<u>(5,857,598)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from borrowing	-	-	-	-	-
Operating transfers in (out), net	<u>1,875,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,875,192</u>
Total other financing sources (uses)	<u>1,875,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,875,192</u>
NET CHANGE IN FUND BALANCES	202,003	-	46,254	(4,230,663)	(3,982,406)
FUND BALANCES, July 1, 2017	<u>787,662</u>	<u>10,278</u>	<u>34,833</u>	<u>4,611,894</u>	<u>5,444,667</u>
FUND BALANCES, June 30, 2018	\$ <u>989,665</u>	\$ <u>10,278</u>	\$ <u>81,087</u>	\$ <u>381,231</u>	\$ <u>1,462,261</u>



Batchelder Associates, PC

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

The Brattleboro Selectboard
Town of Brattleboro, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information of the Town of Brattleboro, Vermont, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Brattleboro, Vermont's basic financial statements, and have issued our report thereon dated September 21, 2018.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Brattleboro, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on

the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

BRATTLEBORO TOWN SCHOOL DISTRICT

WINDHAM SOUTHEAST SUPERVISORY UNION CHILD FIND NOTICE FOR ALL PARENTS

All children have a right to a public education. Federal and State law provide that all qualifying children with disabilities have a right to a free appropriate public education when the eligibility evaluation qualifies the student as eligible according to state rules for special education and related services.

The Windham Southeast Supervisory Union and all of its member districts (Brattleboro, Dummerston, Guilford, Putney, Vernon, and Brattleboro Union High School District #6) (collectively, "the District"), have a duty to identify and locate any children, ages 3 through 21, who may be eligible for special education (including children who are highly mobile, such as migrant children, or who are homeless or in protective custody by the state), who are residents of the District and

may have disabilities, or who are attending private schools or a program of home study within the boundaries of the District, or who are not receiving services, in order to evaluate and determine accommodations to support learning, as appropriate, under the Individuals with Disabilities Education Improvement Act and/or under Section 504 of the Rehabilitation Act of 1973.

WSESU supports identification and evaluation to identify infants and toddlers (birth to age 3) for early intervention services under Part C of the federal special education law (the Individuals with Disabilities Education Improvement Act). The District hereby provides notice that such children may be entitled to early intervention services (birth-3) or to special education and related services (3-22).

If you have or know of such a child in your school, home or neighborhood, please write or phone: Superintendent of Schools, Windham Southeast Supervisory Union, 53 Green Street, Brattleboro, VT 05301; 802-254-3731 or Marisa Duncan-Holley, Director of Special Education, 53 Green Street, Brattleboro, VT 05301; 802-254-3748. Information provided will be used only to carry out child find purposes, so those protected by the educational access laws will be contacted with respect to potential eligibility, and all information will remain confidential within the District's child find system, pursuant to the Family Educational Rights and Privacy Act and its regulations, 334 C.F.R. Part 99.

REPORT OF SCHOOL BOARD AND ADMINISTRATORS

The Brattleboro Town Schools continue to serve our town well. We are blessed with a dedicated staff of professionals who are committed to helping each and every child achieve to their fullest potential.

Throughout the year, each school presented information specific to their location during a regularly scheduled school board meeting. We have worked with Brattleboro Community Television to pull together highlights from those presentations, into a cohesive video. If you can find the time, we urge you to view the video, and even the full length individual meetings. Our students have opportunities for learning academics, social justice, arts, music, physical education, languages, and so much more. They are challenged to think broadly and compassionately, and to apply their knowledge in theoretical and practical ways.

The actual numbers of our children have decreased slightly this year. (Full numbers by schools are listed elsewhere in the report.) Last year, we had 725 students; this year we are at 720. Overall, our trend has been mostly downward since 2003, when we had 804 students. We had one very high year of 825 in 2008. We did have a small increase last year, but we also opened a pre-K room at Oak Grove.

Act 46, as it stands at the time of writing this report, has Brattleboro joining with Dummerston, Guilford and Putney as of July 1, 2019. There would be one merged board for the new district of Brattleboro, Dummerston, Guilford and Putney. The board is made up of two members from each town. These four towns will join together with the town of Vernon, to form a supervisory union. The supervisory union board will have three representatives from the merged unit of the four towns, and three representatives from the town of Vernon.

Unless something repeals or stays that merger process, there is no individual budget to present to the Brattleboro Town Meeting Representatives. However, our board has prepared a budget for inclusion in the merged district. We have included what we feel is needed to continue to support the students of Brattleboro. We continue to recognize that although there has been much discussion about the merger itself, all of Brattleboro can agree that education is important to us, and that we want to continue educating our children in the best way possible.

Please note that we normally talk about

what the total cost per student is, calculated by using the equalized student number provided to us by the State of Vermont. We do not have an equalized student number for just Brattleboro this year, as the merger proceeds forward. This budget, and the budgets from the other three towns, will be reviewed by the transitional board. The transitional board will then bring their recommended budget to the newly elected merged board. The four towns will then vote on that merged budget, before July 1st. The information included in this book is for informational purposes only, done with the intent of being prepared should there be a sudden change in the law that would require us to vote on our own budget.

Additionally, specifically under the advice of our legal counsel, unless there is a change in the law, the town of Brattleboro will not be voting on an individual budget.

Our report does include several other articles. There will be a Brattleboro Town School Board until July 1, 2019. This board may also have to meet to finalize any other transactions from this past year. As such, there is need to have officers elected.

Again, in the interest of being prepared for all eventualities, we have listed the articles for the board to borrow money and expend money, etc., as the board normally would do. Those articles will not be voted upon, again, unless there is a change to, or stay of, or injunction against, the current law of Act 46.

Academy School – Striving for Excellence

Academy School has continued to strive for excellence throughout the 2018-19 school year. In addition to meeting the ever-increasing and varied needs of our students and families through the outreach of our counselor, HCRS Clinician and Family Engagement and Education Coordinator, we have taken the next step toward improving our literacy instruction. The adoption of Reading Street, which is a curriculum published by Pearson, has allowed Academy School to become more aligned in our approach to teaching literacy. This has improved consistency among grade levels and has added to our ability to work collaboratively as a school to examine the knowledge base of the students who enter our building, and how we can make literacy relevant to their lives. Teachers are participating in monthly professional learning communities (PLCs) which are focused on the components

of literacy and best practice for teaching literacy skills. Full day Professional Development has focused on Reading Street as well.

In addition to our focus on literacy, Academy School has been focused on establishing universal expectations for the school. This involves looking at all of the current systems in place to determine how we can make students feel safe, happy, and ready to learn. We will be choosing character traits to represent our school, and we're revamping our mascot and signage as part of the initiative. The goal of this project is for all students and staff to know our character traits and what Academy School stands for. We are looking forward to rolling this out in 2019.

Green Street School

Green Street School has a dedicated, experienced and caring staff that offers a wide variety of educational opportunities for our students. Our goal is to provide the children of Brattleboro with a high quality and well-rounded educational experience, as well as ensuring a safe and healthy learning environment. We are thankful for the support we receive from the Brattleboro community and are proud to be a part of it.

Throughout the 2018-19 school year we have continued our development of a number of new initiatives with a continued focus on our Multiple Tiered System of Supports (MTSS) approach. MTSS allows us to support the wide ranging academic and social / emotional needs of our students. We have continued to focus as a staff on the importance of providing dynamic instruction that leads to high rates of student engagement. We have adopted a co-teaching model of instruction for math and are very proud that it has been recognized by the VT Agency of Education and recommended as a site for other schools to visit, observe and learn from. We are proud to highlight our continued emphasis on student leadership opportunities that we provide through our very active Student Senate and Restorative Justice programs. Our consistent professional development to support new initiatives has continued to enhance our school community.

The Green Street School Staff places a strong emphasis on teamwork and collaboration. Our educational teams meet regularly to plan and assess curriculum and use data to help drive our instruction. It is a common practice for all Green Street School teachers to partake in

BRATTLEBORO TOWN SCHOOL DISTRICT

peer observations to provide critical feedback and support to one another. As a staff we are continuously analyzing our approach to teaching and learning. We have embraced our own four core beliefs which include: 1) Student needs are our top priority. 2) Collaboration and teamwork are essential to our success. 3) Embrace a "Can Do" attitude with no excuses. 4) Embrace innovation and always look for new, creative and dynamic ways to do our work.

We are in our ninth year as a PBIS (Positive Behavior Interventions and Supports) school. As a collective staff we routinely teach and reteach our school-wide expectations. We work diligently to use common language to ensure for safe and predictable environments for our school. We regularly come together as an entire school community to celebrate our successes and provide opportunities to bring older and younger students together. The strength of our school community continues to grow throughout the school year. Along with PBIS we have studied as an entire staff the importance of trauma informed practices to support the many social / emotional needs of our students. This work has given us opportunities to present at the state level to other educators throughout Vermont on the importance of being a trauma informed school.

Green Street School offers an extensive After School Program that provides an abundance of enrichment opportunities for our students. Our program offers math and literacy tutoring; Fitness Club, Running Club, Drama Club, School Musical (Shrek), Art Club, Makerspace, TV Production Club, Town School Theatre with NEYT, Book Club, Hip Hop Dance, Jazz Band, Guitar lessons, Kamishibai, Poetry and Bookmaking, Fishing Club and more. Throughout the school year 70% of our students will participate in an after school program. As we continuously seek ways to inspire our students, the evolution of our After School Program has provided many exciting and enriching possibilities for growth.

There is a proud tradition of family participation and volunteerism here at Green Street School. Our active parent group (GSS PTO) raises funds and helps to provide activities like winter sports, field trips and enrichment opportunities for our students. This spring we will celebrate our seventh annual GSS 5K Tulip Trot which has become an exciting and anticipated Brattleboro community event. The Tulip Trot is our major fundraiser of the year at Green Street School.

Green Street School has been serving the Brattleboro community since 1924. We are very proud of our school and our tradition. Over the past five years we have installed a state of the art wood chip / pellet energy efficient boiler and have vastly improved and updated all of the interior and exterior learning spaces of the school campus. We are proud of our school and the ability to provide a terrific daily learning experience for our students and greater school community.

At Green Street School we look forward to a continued focus on academic and program growth as well as a consistent focus on building improvements and efficiency upgrades. We are thankful for the support that we receive and are honored to serve the Brattleboro community.

Oak Grove School

"The Gift of a Small School" was the title

of our presentation to the Brattleboro Town School Board in January 2019. Our school of 145 students PK-6, teachers and families, work closely together to promote our guiding principles: Be Safe, Be Responsible, Be Respectful and Be Kind. We teach and model these principles daily as we strengthen our relationships and provide opportunities to maximize learning for all members of our community.

Oak Grove is proud of its family events, especially our Harvest Dinner held each fall. Our annual dinner is truly a community event with menu items coming right from our school garden and prepared by students with support from Brattleboro Food Coop and Food Connects. Other items, like soup and salad from Cafe Services and potluck items from our families, help fill tables to feed over 200 people. In addition to the dinner, we offer an annual book fair sponsored by Everyone's Books, and welcomed community partners, Brook's Memorial Library, River Valley Credit Union, Edible Brattleboro, and VSAC to create an evening of enjoyment and celebration of partnership.

Oak Grove continues to strive for academic excellence for all students while providing opportunities for enrichment and creativity in and out of the classroom. We continue to rise above the state average on math and literacy assessments thanks to our high quality classroom instruction, enhanced data-driven decision-making, research-based curriculums and retention of a collaborative team of teachers. The professional learning community is guided by the principles of a multi-tiered system of support (MTSS) where classroom instruction is matched with on-going assessments to measure student's level of proficiency. Vertical teaching teams meet bi-weekly to review data in order to provide effective interventions to support both academic and behavioral needs. Our goal is to give students what they need and when they need it.

Oak Grove staff would like to acknowledge the positive family and community connections that are essential to the success of our school. For children to do well in school, it is important for families and schools to work together to support student's social, emotional, physical and mental well-being. Through commitment and dedication from our teachers and families, Oak Grove is pleased to provide numerous opportunities for members to gather throughout the school year. The staff at Oak Grove extend a warm thank you for choosing us and helping us become Better Together.

EARLY EDUCATION SERVICES

EES had a strong 2018, highlighted by the results of our Head Start and Early Head Start Department of Health and Human Services Federal Reviews in April. The final report ranked us in full compliance, for meeting all of the expectations set forth by the federal government as it pertains to classroom operations and programmatic systems.

"Teaching Strategies Gold" child assessment data indicates consistent growth in all domains, with our "students" (infants, toddlers and preschoolers) making significant strides between the fall of 2017 and spring of 2018.

Spring 2018 Teaching Strategies Gold Assessment Report Results

- Social-Emotional Development =87.78%

of our children meet or exceed widely held expectations

- Physical Development= 93.33% meet or exceed widely held expectations
- Language Development=88.99% meet or exceed widely held expectations
- Cognitive Development=88.89% meet or exceed widely held expectations
- Literacy Development=84.45% meet or exceed widely held expectations
- Mathematics=90% meet or exceed widely held expectations

These statistics are especially impressive, given the adversities faced by many of our children and their families. This success speaks about our ability to establish and cultivate staff-to-family, family-to-child, teacher-to-child and staff-to-staff relationships. We plan and design our programs through reflective self-assessment, building community partnerships, honoring and supporting staff with training and supervision, listening and responding to our constituents.

Our Pre-K classroom in partnership and located at Oak Grove Elementary began its second year in 2018. Head Start and community children are enrolled, and every child and their family receive "the best of both worlds" of services designed to provide comprehensive family and child supports and education. We will continue to explore the feasibility of offering additional classrooms like this in our community.

We are addressing the issue of a shortage of teachers by providing extensive training opportunities and offering free college courses for our assistant teachers and teachers so they can earn certifications, college degrees and state teacher licenses. Building teacher skills in this way brings increased benefit to our children, and to the integrity of our entire program. It has also contributed to a significant drop in staff turnover this year, at 9%.

This year we increased our local partnerships by offering Mothers' Circle and Moon Time for community members weekly at our 130 Birge St. location, adding to our ongoing Dedicated Dads program for community fathers, Playgroups offered in several Windham County locations, Welcome Baby Visits and Teddy Bear Teas for kindergarten transition. Dr. Jared Rediske continues to provide Saturday Dental Clinics for young children 10 Saturdays a year.

As we continue to 2019, I look forward to building on the momentum we experienced this year, with deep appreciation for the support from and dedication of our great community, EES staff and participants.

Lyle Holiday., WSESU Superintendent
Frank Rucker, Ed.D., WSESU Business Administrator

Jeri Curry, Oak Grove School Principal
Mark Speno, Green Street School Principal
Kelly Dias, Academy School Principal
Jon Sessions, Academy School Assistant Principal

Debra Gass, Early Education Services Director

Jill Stahl Tyler, Chair
Kim Price, Vice-Chair
Spoon Agave, Clerk
Robin Morgan
David Schoales

BRATTLEBORO TOWN SCHOOL DISTRICT

Academy School

Kelly Dias
Jon Sessions
Victoria Linn
Susan Durkin

Emily Marker
Ellen Nam
Maureen Parzych
Laura Casey
Laureen Reavey
Patricia Walior
Elizabeth Casarella
Wendy Cusimano
Jean Schultz
Teresa Peterson
Nicole Plympton
Abigail Wicker
Anne Moore Odell
Katherine Rabideau
Andrew Speno
Jane Geidel
Michael Lonergan
Christina Szpila
Eric Cummings
Kyle Hoard
Sarah Morse
Kathryn Cassin
Cameron Elliott
Rachel Glickman
Deborah Hall
Deborah Kardane
Jennifer Oliver
Mary Beth Porter
Jain Gavin*
Katherine Hansen*
Whitney Lynde*
Deborah Moranski*
Megan Boraski *
Eileen Parks
Amy Majer
Judith Palmeri
Wendy Windle
Rita Corey (.20 fte)
Brianna Davenport
Matthew Greene
Sharon Johnson*
Jody Mattulke
Heidi Pancake*
Monique Antaya *
Ashley Haynes
Rebecca Holmes
Mary Rodriguez
Orly Hasbani

Darilynn Birse
Emily Bristol*
John Callahan*
Patricia Coyne
Shellie Doubleday
Ashley Dunn
Megan Dupille
Regina Dyer
Karon Given
Laurie Given
Sondra Haskins*
Ryan Haynes*
Thomas Heisler*
Matthew Hill
Stephanie Kendall*
Mae Knowles
Mary Leary
Emily McLoughlin*
Pamela Morton*
John Murphy

Principal
Assistant Principal
Administrative Assistant
Office Clerk

Kindergarten
Kindergarten
Kindergarten
Grade 1
Grade 1
Grade 1
Grade 2
Grade 2
Grade 2
Grade 2
Grade 3
Grade 3
Grade 3
Grade 4
Grade 4
Grade 4
Grade 4
Grade 5
Grade 5
Grade 5
Grade 6
Grade 6
Grade 6

Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Special Educator
Special Educator
Special Educator
Special Educator
Speech/Language Pathologist
Librarian
Nurse
School Counselor
Art
Music
Music
Physical Education
Teacher of the Deaf
Family Engagement and Education Coordinator
ESOL Teacher
STEP Behavior Interventionist
STEP Behavior Interventionist
Communication Facilitator
Communication Facilitator
BEEP Teacher - Coordinator

Paraeducator
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician
Facility Manager
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician
Custodian

Susan North
Allison Paquette
Curtis Patterson
Lynn Perna
Rebecca Savage
Amy Stevens Russo
Katherine Smith
Patricia Stello
Ashley Sczupak
Cindy Shippee
Katherine Smith
Patricia Stello
Brian Thompson
Antonio Torres Morales
Tracie Winter*
Brenda Wood

Note: * WSESU Funded

Green Street

Mark Speno
Maureen Hart

Allegra Carrignan
Kayla Savage
Susan Johnson
Courtney Millerick
Alison Bissonnette
Megan McGrath
Jennifer Germain
Kelsey Manwaring
Megan Althuler
Kelly Shifflette
Kaleigh Cyr
Renee Merluzzi
Caitlin Campbell
Matthew Neikirk
Joni Bonello
Lorraine Bramble
Dianne Clouet (.80 fte)
Sarah Simon
Brin Tucker
Kelly Pachek*
Rebecca Peloso*
Gale Stahley*
Miranda Saxe*
Shannon Kelly
Julia Williams
Tracy Binet-Perrin
Rachel Mangan
Julie Ackerman-Hovis
Matthew LeBlanc
Alice Charkes (.80 fte)
Amy Johnston Speno
Jocelyn Horton*
Katie Keir*

Richard Abath
Maira Arteaga
Elisabeth Bassett
Kathryn Bloom
Patricia Cheslawski
Conor Dewey
Claudia Fanto
Amir Flesher
Eugene Frost
Emily Fuller
Laurie Greenleaf*
Breanna Gunn
Jennifer Hanrahan
Caitlin Hauman
Theresa Lesure
John Lonardo
Rachel Loomis Foster*
Stephanie Ryder*

Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Custodian
Custodian
Paraeducator
Paraeducator

Principal
Administrative Assistant

Kindergarten
Kindergarten
Grade 1
Grade 1
Grade 2
Grade 2
Grade 3
Grade 3
Grade 4
Grade 4
Grade 5
Grade 5
Grade 6
Grade 6
Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Special Educator
Special Educator
LT Substitute Special Educator
Speech/Language Pathologist
Librarian
Nurse
School Counselor
Art
Music
Physical Education
French
Social Worker
STEP Behavior Interventionist
STEP Intensive Case Manager

Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Facility Manager
Paraeducator
Registered Behavior Technician
STEP Paraeducator
Paraeducator
Paraeducator
Paraeducator
Custodian
Paraeducator
Paraeducator

BRATTLEBORO TOWN SCHOOL DISTRICT

Deborah Soule-Schiller
Shannon Ward
Laura Winter*

Paraeducator
Paraeducator
Registered Behavior Technician

School Age Enrollment Chart

Note: *WSESU Funded

Oak Grove School

Jeri Curry
Tricia Hill

Principal
Administrative Assistant

Jennifer Tourville
Chelsea Wiehl
Stephanie Moranski
Galen Kemp
Debra Pierotti
Erek Tuma
Karen Dilorio-Bowen
William Lapinski
Laura Haskins
Logan Robinson
Trilby Whitcomb
Marissa Fuoroli*
Lisa Moranski*
Thomas Yahner*
Jennifer Farino Sawyer*
Alexandra Oliver
Kathryn Mason
Catherine Crafts-Allen (.40 fte)
Kate Billings (.60 fte)
Kim Rose
Kimberly Lane (.40 fte)
Sandra Stockton
Heather Day*

Pre-K
Kindergarten
Grade 1
Grade 2
Grade 3
Grade 4
Grade 5
Grade 6
Academic Support
Academic Support
Academic Support
Special Educator
Special Educator
Special Educator
Speech/Language Pathologist
Librarian
School Counselor
Art
Music
School Nurse
Physical Education
STEP Behavior Interventionist
STEP Intensive Case Manager

Lavonne Betts
Rosamond Blouin
Deborah Bozetarnik*
Tammy Brown*
Desiree Chase
Jeff Christmas
Alison Cornellier
Daniel Cornellier*
Lorna Daniels
Gregory Frost
Joseph Garrison*
Christie Gilbert
Stephanie Macomber*
Ron Pollard
Emilee Rogers*

Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Custodian
Paraeducator
STEP Paraeducator
Paraeducator
Facility Manager
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician

Note: *WSESU Funded

Itinerant
Maria Carreno

Spanish

School Year	Academy	Green Street	Oak Grove	Total
2014-2015	376	223	125	724
2015-2016	366	218	119	703
2016-2017	342	225	122	689
2017-2018	351	228	146	725
2018-2019	353	227	140	720

TOWN SCHOOL DISTRICT

BUDGET SUMMARY OF REVENUES, EXPENSES AND RESERVE FUNDS

BRATTLEBORO TOWN SCHOOL DISTRICT

FY20 Proposed Budget Summary of Revenues, Expenses and Reserve Funds Recommendation to the WSEUUSD Transition Board as Authorized by Act 46

Description	Informational					
	FY18 BUDGET	FY18 ACTUAL	FY19 BUDGET	FY20 Budget	\$ Diff	% Diff
BTSD General Fund Proposed Revenues						
INTEREST INCOME	4,500	37,410	29,500	4,500	-25,000	
PREK EES COLABORATIVE		28,000	-	-		
RENTALS (SCH FACILITIES)	26,000	12,508	26,000	12,500	-13,500	
OTHER LOCAL REVENUES		37,843				
WSESU SUBGRANTS [TITLE 1]	732,540	813,601	855,100	884,683	29,583	
GENERAL STATE AID	13,368,755	13,276,032	13,329,000	14,024,536	695,536	
TRANSPORTATION STATE AID	110,630	111,039	90,000	112,000	22,000	
TRANSFER IN FROM CAPITAL RESV.	30,000	30,000	-	-	0	
ENERGY GRANT REVENUE	145,000	165,680	-	-	0	
SPECIAL ED AID-SCHOOL AGE	-	-	-	-	0	
SPECIAL ED AID-PRE SCHOOL [EEE]	-	-	-	-	0	
TOTAL GENERAL FUND REVENUES	14,417,425	14,512,113	14,329,600	15,038,219	708,619	4.9%

General Fund Expenditures	14,547,425	14,444,285	14,659,600	15,368,219	708,619	4.8%
Surplus/(Deficit)	-130,000	67,828	-330,000	-330,000		

Note: Deficit represents planned use of Fund Balance to stabilize the school tax rate

Fund Balance Recap:		FY18	FY18	
		General Fund	Capital Fund	
FY18 Beginning Fund Balance		1,096,897	407,757	
YTD Surplus/(Deficit)		67,828	-352,638	
Transfer of Lunch Fund Balance		7,629	0	
FY18 Ending Fund Balance		1,172,354	55,119	
		FY19	FY19	
FY19 GF Budgeted Addition to Reserves-Capital			0	
FY19 Proposed Use of Fund Balance	-330,000	0		General Fund
FY19 Estimated Addition to Reserves-Capital		200,000		Reserve
				% of Budget
				Total FundBal. FY19 Budget
Estimated FY19 Reserves Available @ 6/30/19	842,354	255,119	1,097,473	5.7%

cc School Board 1/02/19, Approved

TOWN SCHOOL DISTRICT THREE PRIOR YEARS COMPARISONS

Three Prior Years Comparison - Format Provided by the AOE

District: Brattleboro		HYPOTHETICAL		FY19 Property dollar equivalent yield	FY20 Property dollar equivalent yield	Homestead tax rate per \$10,666 of spending per equalized pupil		
County: Preliminary, Hypothetical AOE Nov 2018 equal.Pup. @ 1/2/19				10,220	10,666	1.00	446	4.4%
				12,380	13,104	Income dollar equivalent yield per 2.0% of household income		
Expenditures		FY2017	FY2018	FY2019	FY2020	\$Diff	%Diff	ref.#
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$15,987,622	\$14,547,425	\$14,659,600	\$15,368,219	708,619	4.8%	1.
2.	<i>plus</i> Sum of separately warned articles passed at town	-	-	-	-	0		2.
4.	Locally adopted or warned budget	\$15,987,622	\$14,547,425	\$14,659,600	\$15,368,219	708,619	4.8%	4.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-			6.
7.	Total Budget	\$15,987,622	\$14,547,425	\$14,659,600	\$15,368,219	708,619	4.8%	7.
Revenues								
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$2,578,798	\$1,178,670	\$1,330,600	\$1,343,683	13,083	1.0%	10.
14.	Education Spending	\$13,408,824	\$13,368,755	\$13,329,000	\$14,024,536	695,536	5.2%	14.
15.	Equalized Pupils	876.87	791.91	814.93	814.93	0	0.0%	15.
15a.	Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]	861	866	887	885	-2	-0.2%	15.a
16.	Education Spending per Equalized Pupil	\$ 15,292	\$ 16,882	\$ 16,356	\$ 17,209	853	5.2%	16.
25.	Excess spending threshold	\$ 15,804	\$ 17,386	\$ 17,816	\$ 17,816	0	0.0%	25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	0		26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 15,292	\$ 16,882	\$ 16,356	\$ 17,209	853	5.2%	27.
28.	District spending adjustment (minimum of 100%)	157.630% based on yield \$9,701	166.158% based on yield \$10,076	160.039% based on yield \$10,220	161.349% based on yield \$10,666	0	0.8%	28.
Prorating the local tax rate								
29.	Anticipated district equalized homestead tax rate (prorated by line 30) [(\$17,209.50 ÷ (\$10,666.00 / \$1.000))]	\$ 1.576 based on \$1.00	\$ 1.662 based on \$1.00	\$ 1.600 based on \$1.00	\$ 1.614 based on \$1.00	0.0131	0.8%	29.
30.	Percent of Brattleboro equalized pupils not in a union school district	53.31%	49.69%	52.55%	52.55%	0.0%	0.0%	30.
31.	Portion of district eq homestead rate to be assessed by town (52.55% x \$1.61)	\$0.840	\$0.826	\$0.841	\$0.848	0.007	0.8%	31.
32.	Common Level of Appraisal (CLA)	103.29%	105.45%	104.33%	103.72%	-0.6%	-0.6%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$0.8479 / 103.72%)	\$0.814 based on \$1.00	\$0.783 based on \$1.00	\$0.806 based on \$1.00	\$0.818 based on \$1.00	0.011	1.4%	33.
34.	Anticipated income cap percent (to be prorated by line 30) [(\$17,209.50 ÷ \$13,104) x 2.00%]	2.81% based on 2.00%	2.82% based on 2.00%	2.64% based on 2.00%	2.63% based on 2.00%	0.0%	-0.4%	34.
35.	Portion of district income cap percent applied by State (52.55% x 2.63%)	1.50% based on 2.00%	1.40% based on 2.00%	1.39% based on 2.00%	1.38% based on 2.00%	0.0%	-0.7%	35.
35a.	BUHS Equalized Tax Rate	\$ 1.788	\$ 1.708	\$ 1.707	\$ 1.722	\$ 0.015	0.9%	35a.
36.	Percent of equalized pupils at Brattleboro UHSD #6	46.69%	50.31%	47.45%	47.45%	0.0%	0.0%	36.
37.	BUHS Portion of district equalized homestead rate to be assessed by town	\$0.835	\$0.859	\$0.810	\$0.817	\$ 0.007	0.9%	37.
38.	PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.675	\$1.685	\$1.651	\$1.665	\$ 0.014	0.8%	38.
39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.622	\$1.598	\$1.582	\$1.605	\$ 0.023	1.4%	39.

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
School: District Wide Programs "00"							
001.0100.00.1100.131.000.5	BTSD SUB SALARY	130,000	135,676	130,000	145,000	15,000	11.54%
001.0100.00.1100.173.000.5	KINDERGARTEN ORIENTATION- SALAF	12,000	5,600	12,000	6,000	-6,000	-50.00%
001.0100.00.1100.175.000.5	SUMMER SCH. SALARY-DISTRICT W	5,000	0	5,000	5,000	0	0.00%
001.0100.00.1100.219.000.5	CATAMOUNT HEALTH PLAN	2,000	2,767	2,300	2,800	500	21.74%
001.0100.00.1100.220.000.5	FICA	10,863	10,800	11,246	11,934	688	6.12%
001.0100.00.1100.233.000.5	403 (b)	514	0	850	0	-850	-100.00%
001.0100.00.1100.260.000.5	UNEMPLOYMENT COMPENSATION	12,000	6,297	4,000	6,300	2,300	57.50%
001.0100.00.1100.270.000.5	WORKERS COMP	709	970	765	1,388	623	81.44%
001.0100.00.1100.285.000.5	125 PLAN	773	0	428	0	-428	-100.00%
001.0100.00.1100.330.000.5	CONTRACTED SERVICES	7,300	1,471	5,000	2,000	-3,000	-60.00%
001.0100.00.1100.561.000.5	TUITION/OTHER	110,000	39,346	110,000	110,000	0	0.00%
001.0100.00.1100.735.000.5	SOFTWARE	20,375	6,003	20,375	20,375	0	0.00%
Func: REGULAR INSTRUCTION - 1100		311,534	208,928	301,964	310,797	8,833	2.93%
001.0100.00.1106.320.000.5	ASIAN STUDIES SUPPORT	5,000	5,000	5,000	5,000	0	0.00%
Func: FOREIGN LANGUAGE - 1106		5,000	5,000	5,000	5,000	0	0.00%
001.0100.00.1112.111.000.5	MUSIC INSTR SALARY	155,039	166,152	166,360	159,552	-6,808	-4.09%
001.0100.00.1112.211.000.5	HEALTH	65,282	57,442	67,533	68,146	612	0.91%
001.0100.00.1112.212.000.5	HRA	0	6,000	19,600	11,200	-8,400	-42.86%
001.0100.00.1112.220.000.5	FICA	11,860	11,896	12,727	12,205	-522	-4.10%
001.0100.00.1112.232.000.5	VT ST RETIRE	1,097	2,506	2,200	2,616	416	18.91%
001.0100.00.1112.233.000.5	403 (b)	2,062	559	1,080	650	-430	-39.81%
001.0100.00.1112.250.000.5	COURSE REIMB	6,840	3,093	6,840	6,840	0	0.00%
001.0100.00.1112.270.000.5	WORKERS COMP	1,648	1,240	1,397	1,420	23	1.65%
001.0100.00.1112.280.000.5	DENTAL	3,936	5,139	2,742	2,578	-164	-5.98%
001.0100.00.1112.285.000.5	125 PLAN	216	0	67	0	-67	-100.00%
001.0100.00.1112.291.000.5	LIFE	652	484	249	263	14	5.62%
001.0100.00.1112.293.000.5	DISABILITY	1,284	1,462	787	913	126	16.01%
001.0100.00.1112.320.000.5	TRANSPORTATION CS MUSIC	750	85	750	750	0	0.00%
001.0100.00.1112.610.000.5	SUPPLIES	1,550	2,342	1,550	1,550	0	0.00%
001.0100.00.1112.640.000.5	TEXTBOOKS	825	503	825	825	0	0.00%
001.0100.00.1112.739.000.5	MUSIC EQUIP	7,920	6,800	7,920	7,920	0	0.00%
Func: MUSIC INSTRUCTION - 1112		260,962	265,704	292,628	277,427	-15,201	-5.19%
001.0100.00.2120.171.000.5	GUIDANCE SAL	278,429	280,271	349,821	341,985	-7,836	-2.24%
001.0100.00.2120.211.000.5	HEALTH	61,008	40,692	34,739	36,851	2,112	6.08%
001.0100.00.2120.212.000.5	HRA	0	4,000	12,000	12,000	0	0.00%
001.0100.00.2120.220.000.5	FICA	17,988	20,702	26,570	25,997	-573	-2.16%
001.0100.00.2120.232.000.5	VT ST RETIRE	0	2,744	0	2,900	2,900	0.00%
001.0100.00.2120.233.000.5	403 (b)	1,778	738	1,080	790	-290	-26.85%
001.0100.00.2120.250.000.5	COURSE REIMB	4,800	4,738	4,800	4,800	0	0.00%
001.0100.00.2120.270.000.5	WORKERS COMP	1,363	2,216	2,429	3,021	592	24.37%
001.0100.00.2120.280.000.5	DENTAL	3,800	4,373	4,025	4,555	530	13.17%
001.0100.00.2120.285.000.5	125 PLAN	0	44	67	67	0	0.00%
001.0100.00.2120.291.000.5	LIFE	383	519	433	533	100	23.09%
001.0100.00.2120.293.000.5	DISABILITY	1,033	1,551	1,652	1,942	290	17.55%
001.0100.00.2120.320.000.5	INSTR SVCS - EVAL & TESTING	1,000	0	1,000	1,000	0	0.00%
001.0100.00.2120.610.000.5	SUPPLIES - COUNSELORS	750	410	750	750	0	0.00%
Func: COUNSELING SERVICES - 2120		372,332	362,997	439,366	437,191	-2,175	-0.50%
001.0100.00.2130.121.000.5	HEALTH PARAPROF	10,000	9,863	9,400	10,100	700	7.45%
001.0100.00.2130.171.000.5	NURSES SALARY	175,956	171,523	179,479	183,069	3,590	2.00%
School: District Wide Programs "00" (cont.)							
001.0100.00.2130.211.000.5	HEALTH	54,353	44,734	34,714	40,037	5,323	15.33%
001.0100.00.2130.212.000.5	HRA	0	6,000	12,000	12,000	0	0.00%
001.0100.00.2130.220.000.5	FICA	13,461	13,031	14,449	14,005	-444	-3.07%
001.0100.00.2130.233.000.5	403 (b)	1,077	651	780	700	-80	-10.26%
001.0100.00.2130.250.000.5	COURSE REIMB	1,400	1,737	1,400	1,400	0	0.00%
001.0100.00.2130.270.000.5	WORKERS COMP	1,094	1,299	1,587	1,719	132	8.32%
001.0100.00.2130.280.000.5	DENTAL	2,500	2,633	2,945	2,690	-255	-8.66%
001.0100.00.2130.285.000.5	125 PLAN	0	89	188	111	-77	-40.96%
001.0100.00.2130.291.000.5	LIFE	323	323	283	315	32	11.31%
001.0100.00.2130.293.000.5	DISABILITY	690	977	1,053	1,105	52	4.94%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUUSD Transition Board as Authorized by Act 46							
Informational							
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.00.2130.330.000.5	PHYSICIAN CONTRACTED SERVICE	2,000	2,000	2,000	2,000	0	0.00%
001.0100.00.2130.610.000.5	NURSE SUPPLIES	2,125	1,707	2,125	2,125	0	0.00%
001.0100.00.2130.739.000.5	NURSE EQUIPMENT	600	0	600	600	0	0.00%
Func: HEALTH SERVICES - 2130		265,578	256,566	263,003	271,976	8,973	3.41%
001.0100.00.2140.330.000.5	PSYCH TESTING/COUNSELING	3,000	315	30,000	30,000	0	0.00%
001.0100.00.2140.330.001.5	CLINICIANS	106,000	109,460	100,000	100,000	0	0.00%
Func: PSYCHOLOGICAL SERVICES - 2140		109,000	109,775	130,000	130,000	0	0.00%
001.0100.00.2200.320.000.5	EQUITY COORD	3,000	0	3,000	3,000	0	0.00%
Func: SUPPORT SERVICES INSTRUCT STAFF - 2200		3,000	0	3,000	3,000	0	0.00%
001.0100.00.2311.145.000.5	SCHOOL BOARD	19,250	17,550	18,000	18,000	0	0.00%
001.0100.00.2311.220.000.5	FICA	1,473	1,341	1,378	1,301	-78	-5.66%
001.0100.00.2311.270.000.5	WORKERS COMP	61	148	150	160	10	6.67%
001.0100.00.2311.330.000.5	LEGAL FEES	15,000	2,732	15,000	15,000	0	0.00%
001.0100.00.2311.550.000.5	PRINTING & BINDING	4,600	3,400	4,600	4,600	0	0.00%
001.0100.00.2311.580.000.5	BOARD TRAVEL	325	377	325	325	0	0.00%
001.0100.00.2311.610.000.5	BOARD SUPPLIES	1,000	667	1,000	1,000	0	0.00%
001.0100.00.2311.810.000.5	DUES & FEES	6,000	4,880	6,000	6,000	0	0.00%
Func: Board of Education - 2311		47,709	31,096	46,453	46,386	-67	-0.14%
001.0100.00.2321.331.000.5	ASSESSMENT/WSESU	725,815	725,815	709,478	840,267	130,789	18.43%
Func: OFFICE OF THE SUPERINTENDENT SERVICES - 2321		725,815	725,815	709,478	840,267	130,789	18.43%
001.0100.00.2600.182.000.5	CUSTODIAL SALARY DISTRICT WIDI	38,169	38,022	39,562	40,411	848	2.14%
001.0100.00.2600.211.000.5	HEALTH	16,120	14,524	11,145	12,854	1,709	15.33%
001.0100.00.2600.212.000.5	HRA	0	2,000	4,000	4,000	0	0.00%
001.0100.00.2600.220.000.5	FICA	2,920	2,786	3,027	3,091	64	2.11%
001.0100.00.2600.232.000.5	VT ST RETIRE	1,625	0	0	0	0	0.00%
001.0100.00.2600.250.000.5	COURSE REIMB	510	2,167	510	510	0	0.00%
001.0100.00.2600.270.000.5	WORKERS COMP	3,712	2,327	2,391	2,724	333	13.93%
001.0100.00.2600.280.000.5	DENTAL	495	497	510	510	0	0.00%
001.0100.00.2600.291.000.5	LIFE	477	72	72	68	-5	-6.94%
001.0100.00.2600.293.000.5	DISABILITY	998	217	223	231	8	3.59%
001.0100.00.2600.330.000.5	HAZMAT COMP EXPENSE	500	0	0	0	0	0.00%
001.0100.00.2600.410.006.5	WATER & SEWER POWERS HOUSE	875	1,070	875	875	0	0.00%
001.0100.00.2600.410.008.5	WATER & SEWAGE ESTEYVILLE	650	685	650	650	0	0.00%
001.0100.00.2600.421.006.5	POWERS HOUSE RUBBISH	1,250	688	1,250	1,250	0	0.00%
001.0100.00.2600.421.008.5	RUBBISH REMOVAL ESTEYVILLE	2,500	2,903	2,500	2,500	0	0.00%
001.0100.00.2600.422.006.5	SNOW PLOWING/REMOVAL	5,000	6,820	6,000	6,000	0	0.00%
001.0100.00.2600.430.007.5	BLDG/GROUND MAINT CANAL	6,000	238	6,000	6,000	0	0.00%
001.0100.00.2600.431.006.5	NON-TECH REPAIRS & MAINT- POW	10,500	2,698	3,500	3,500	0	0.00%
001.0100.00.2600.431.008.5	NON-TECH REPAIRS & MAINT- ESTE	20,000	14,069	20,000	20,000	0	0.00%
001.0100.00.2600.444.000.5	ENERGY OPERATIONS & MAINTENA	17,250	0	5,000	5,000	0	0.00%
School: District Wide Programs "00" (cont.)							
001.0100.00.2600.450.006.5	CAPITAL PLAN PROJ IMPROVEMEN	3,000	0	25,000	10,000	-15,000	-60.00%
001.0100.00.2600.520.000.5	PROP & LIAB INS	35,000	35,925	35,000	35,000	0	0.00%
001.0100.00.2600.530.006.5	PHONE POWERS HOUSE	500	275	500	500	0	0.00%
001.0100.00.2600.610.006.5	CUSTODIAL SUPPLIES POWERS HC	1,250	731	1,250	1,250	0	0.00%
001.0100.00.2600.610.008.5	CUSTODIAL SUPPLIES ESTEYVILLE	500	182	500	500	0	0.00%
001.0100.00.2600.620.006.5	NET METERED ELECTRIC POWERS	1,200	420	1,200	1,200	0	0.00%
001.0100.00.2600.620.008.5	NET METERED ELECTRIC ESTEYVIL	1,550	420	1,550	1,550	0	0.00%
001.0100.00.2600.622.006.5	ELECTRICITY POWERS HOUSE	0	729	0	0	0	0.00%
001.0100.00.2600.622.008.5	ELECTRICITY ESTEYVILLE	0	661	0	0	0	0.00%
001.0100.00.2600.624.006.5	FUEL OIL & PROPANE POWERS HO	9,500	4,181	5,000	5,000	0	0.00%
001.0100.00.2600.624.008.5	FUEL OIL ESTEYVILLE	2,500	0	2,500	0	-2,500	-100.00%
001.0100.00.2600.629.008.5	PELLETS - ESTEY	5,515	1,704	5,515	2,500	-3,015	-54.67%
Func: OPERATONS & MAINTENANCE OF PLANT - 2600		190,064	137,012	185,230	167,673	-17,557	-9.48%
001.0100.00.2670.181.000.5	CROSSING GUARDS SAL	73,000	72,318	73,435	74,014	579	0.79%
001.0100.00.2670.220.000.5	FICA	5,585	5,532	5,427	5,662	235	4.33%
001.0100.00.2670.270.000.5	WORKERS COMP	392	3,669	596	4,989	4,393	737.08%
001.0100.00.2670.610.000.5	CROSSING GUARDS SUPPLIES	500	672	500	500	0	0.00%
Func: Safety - 2670		79,477	82,191	79,958	85,165	5,207	6.51%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.00.2711.331.000.5	TRANSPORTATION ASSESS	188,031	181,638	193,300	214,267	20,967	10.85%
001.0100.00.2711.519.001.5	504 NON SE TRANSPORT BTSD	40,000	65,464	40,000	40,000	0	0.00%
Func: STUDENT TRANSPORTATION-RESIDENTS - 2711		228,031	247,102	233,300	254,267	20,967	8.99%
001.0100.00.2716.519.000.5	EXTENDED YEAR TRANSPORTATIO	2,500	1,250	2,500	2,500	0	0.00%
Func: EXTRA/CO-CURRICULAR - 2716		2,500	1,250	2,500	2,500	0	0.00%
001.0100.00.5100.830.000.5	SHORT TERM INTEREST	0	24,551	0	0	0	0.00%
001.0100.00.5100.830.003.5	GRN. ST. HEAT SYS INTEREST	7,056	0	36,050	0	-36,050	-100.00%
Func: DEBT SERVICE - 5100		7,056	24,551	36,050	0	-36,050	-100.00%
Prog: REGULAR INSTRUCTION - 0100		2,608,058	2,457,986	2,727,930	2,831,649	103,719	3.80%
001.0140.00.1100.175.000.5	AFTER SCHOOL PROGRAM SALARY	0	0	4,200	4,200	0	0.00%
001.0140.00.1100.220.000.5	FICA	0	0	321	0	-321	-100.00%
001.0140.00.1100.270.000.5	WORKERS COMP	0	0	35	37	2	5.71%
001.0140.00.1100.330.000.5	AFTERSCHOOL PROGRAM-OTHER/I	0	0	3,500	3,500	0	0.00%
Func: REGULAR INSTRUCTION - 1100		0	0	8,056	7,737	-319	-3.96%
001.0140.00.2716.519.000.5	AFTER SCHOOL PROGRAM TRANSF	22,000	10,625	10,000	10,000	0	0.00%
Func: EXTRA/CO-CURRICULAR - 2716		22,000	10,625	10,000	10,000	0	0.00%
Prog: AFTER SCHOOL PROGRAMS - 0140		22,000	10,625	18,056	17,737	-319	-1.77%
001.0212.00.1200.331.000.5	SPECIAL ED SVC (SU ASSESS)	1,328,870	1,156,858	1,283,798	1,364,695	80,897	6.30%
Func: SPECIAL EDUCATION - 1200		1,328,870	1,156,858	1,283,798	1,364,695	80,897	6.30%
Prog: SPECIAL EDUCATION INELIGIBLE STATE AID - 212		1,328,870	1,156,858	1,283,798	1,364,695	80,897	6.30%
001.0910.00.3100.330.000.5	FARM TO SCHOOL CS	7,500	7,500	7,500	7,500	0	0.00%
001.0910.00.3100.930.000.5	NUTRITION PROG SUBSIDY	55,720	55,720	58,353	58,353	0	0.00%
Func: FOOD SERVICE OPERATIONS - 3100		63,220	63,220	65,853	65,853	0	0.00%
Prog: FOOD SERVICE - 0910		63,220	63,220	65,853	65,853	0	0.00%
School: DISTRICTWIDE - 00		4,022,148	3,688,689	4,095,637	4,279,935	184,298	4.50%
School: Green Street "03"							
001.0100.03.1100.111.000.5	TEACHER SALARY GSS	788,929	848,260	867,689	908,968	41,279	4.76%
001.0100.03.1100.111.250.5	TEACHER SALARY TITLE1 GSS	141,520	141,945	145,311	149,169	3,859	2.66%
001.0100.03.1100.112.251.5	SALARY-ACADEMIC SUPPORT LOC/	205,801	221,427	226,034	197,198	-28,836	-12.76%
001.0100.03.1100.121.000.5	PARAPROFESSIONAL SALARY GSS	222,716	228,035	230,675	260,430	29,755	12.90%
001.0100.03.1100.173.250.5	STIPENDS SWP I GSS	18,523	4,710	36,882	31,278	-5,604	-15.19%
001.0100.03.1100.173.651.5	TITLE IIA STIPENDS GSS	0	1,819	1,858	5,000	3,142	169.11%
001.0100.03.1100.211.000.5	HEALTH	276,557	274,385	213,444	263,218	49,773	23.32%
001.0100.03.1100.211.250.5	HEALTH	37,006	29,810	29,154	33,625	4,471	15.34%
001.0100.03.1100.211.251.5	HEALTH	59,694	45,234	40,848	46,553	5,705	13.97%
001.0100.03.1100.212.000.5	HRA	0	34,880	68,518	70,000	1,482	2.16%
001.0100.03.1100.212.250.5	HRA	0	4,400	8,800	8,800	0	0.00%
001.0100.03.1100.212.251.5	HRA	0	8,120	12,000	9,600	-2,400	-20.00%
001.0100.03.1100.220.000.5	FICA	77,391	77,687	83,069	87,394	4,325	5.21%
001.0100.03.1100.220.250.5	FICA	12,243	10,223	13,938	11,411	-2,527	-18.13%
001.0100.03.1100.220.251.5	FICA	15,744	16,171	17,292	13,487	-3,805	-22.00%
001.0100.03.1100.220.651.5	FICA	0	131	142	383	240	169.01%
001.0100.03.1100.231.250.5	VSTRS FED GRANT	20,000	19,276	18,890	29,834	10,944	57.94%
001.0100.03.1100.232.000.5	VT ST RETIRE	12,000	18,048	14,195	19,000	4,805	33.85%
001.0100.03.1100.232.250.5	VT ST RETIRE	1,024	0	0	0	0	0.00%
001.0100.03.1100.233.000.5	403 (b)	5,345	6,318	8,760	6,500	-2,260	-25.80%
001.0100.03.1100.233.250.5	403 (b)	1,421	1,419	1,705	1,450	-255	-14.96%
001.0100.03.1100.233.251.5	403 (b)	1,199	1,408	1,680	1,450	-230	-13.69%
001.0100.03.1100.250.000.5	COURSE REIMB	16,219	22,592	14,000	14,000	0	0.00%
001.0100.03.1100.250.251.5	COURSE REIMB	275	1,938	500	500	0	0.00%
001.0100.03.1100.270.000.5	WORKERS COMP	7,158	4,496	9,264	10,216	952	10.28%
001.0100.03.1100.270.250.5	WORKERS COMP	941	1,009	1,220	1,517	297	24.34%
001.0100.03.1100.270.251.5	WORKERS COMP	979	1,001	1,899	1,569	-330	-17.38%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46		Informational					
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.03.1100.270.651.5	WORKERS COMP	0	0	0	45	45	0.00%
001.0100.03.1100.280.000.5	DENTAL	16,000	19,860	17,379	20,679	3,300	18.99%
001.0100.03.1100.280.250.5	DENTAL	2,947	2,955	2,938	3,020	82	2.79%
001.0100.03.1100.280.251.5	DENTAL	2,938	3,608	4,476	3,885	-591	-13.20%
001.0100.03.1100.285.000.5	125 PLAN	419	155	333	175	-158	-47.45%
001.0100.03.1100.285.250.5	125 PLAN	0	133	200	200	0	0.00%
001.0100.03.1100.285.251.5	125 PLAN	525	0	0	0	0	0.00%
001.0100.03.1100.291.000.5	LIFE	1,729	1,502	1,678	1,808	129	7.69%
001.0100.03.1100.291.250.5	LIFE	292	269	218	225	7	3.21%
001.0100.03.1100.291.251.5	LIFE	261	246	339	278	-62	-18.29%
001.0100.03.1100.293.000.5	DISABILITY	3,708	6,130	6,122	6,359	237	3.87%
001.0100.03.1100.293.250.5	DISABILITY	587	809	744	853	109	14.65%
001.0100.03.1100.293.251.5	DISABILITY	584	763	965	1,008	43	4.46%
001.0100.03.1100.320.000.5	ARTISTS IN SCHOOLS CONTR SVCS	0	3,000	0	3,000	3,000	0.00%
001.0100.03.1100.432.000.5	COMPUTER REPAIRS & MAINT	4,000	1,900	0	2,000	2,000	0.00%
001.0100.03.1100.443.000.5	COST PER COPY/ LEASE	3,500	3,551	6,000	6,000	0	0.00%
001.0100.03.1100.610.000.5	ELEM SUPPLIES	31,000	28,778	32,500	32,500	0	0.00%
001.0100.03.1100.640.000.5	ELEM TEXTBOOKS	20,500	17,698	30,300	28,000	-2,300	-7.59%
001.0100.03.1100.734.000.5	TECHNOLOGY-RELATED HARDWARE	33,500	59,646	35,000	30,000	-5,000	-14.29%
001.0100.03.1100.735.000.5	TECHNOLOGY SOFTWARE	5,000	12,767	6,500	12,000	5,500	84.62%
001.0100.03.1100.739.000.5	OTHER EQUIPMENT	5,000	2,503	7,500	7,500	0	0.00%
Func: REGULAR INSTRUCTION - 1100		2,055,173	2,191,017	2,220,960	2,342,084	121,124	5.45%
001.0100.03.1102.610.000.5	SUPPLIES ART (GREEN STR)	3,500	3,107	3,500	3,500	0	0.00%
Func: ART INSTRUCTION - 1102		3,500	3,107	3,500	3,500	0	0.00%
001.0100.03.1106.111.000.5	FOREIGN LANGUAGE SALARY	58,748	61,039	59,925	63,123	3,198	5.34%
001.0100.03.1106.220.000.5	FICA	4,494	4,670	4,584	4,676	92	2.01%
001.0100.03.1106.233.000.5	403 (b)	251	590	720	625	-95	-13.19%
School: Green Street "03" (cont.)							
001.0100.03.1106.250.000.5	COURSE REIMB	638	0	638	638	0	0.00%
001.0100.03.1106.270.000.5	WORKERS COMP	287	428	503	544	41	8.15%
001.0100.03.1106.291.000.5	LIFE	80	107	90	98	8	8.89%
001.0100.03.1106.293.000.5	DISABILITY	155	332	274	350	76	27.74%
001.0100.03.1106.610.000.5	FLES SUPPLIES	1,000	876	1,000	1,000	0	0.00%
001.0100.03.1106.640.000.5	TEXTBOOKS	350	934	350	350	0	0.00%
001.0100.03.1106.735.000.5	SOFTWARE - GIFTED & TALENTED	0	369	0	0	0	0.00%
Func: FOREIGN LANGUAGE - 1106		66,003	69,344	68,083	71,403	3,320	4.88%
001.0100.03.2212.173.000.5	ONE PERCENT PROG IMPR SALARY	8,077	9,536	8,100	9,600	1,500	18.52%
001.0100.03.2212.220.000.5	FICA	618	700	620	735	115	18.55%
001.0100.03.2212.270.000.5	WORKERS COMP	0	80	68	85	17	25.00%
001.0100.03.2212.320.000.5	PROGR IMPROVE/TEACHER TRAVE	12,250	20,556	12,250	15,000	2,750	22.45%
Func: PROGRAM IMPROVEMENT - 2212		20,945	30,873	21,038	25,420	4,382	20.83%
001.0100.03.2218.173.000.5	TEACHER LEADER SALARY	0	0	15,000	15,000	0	0.00%
001.0100.03.2218.173.250.5	TEACHER LEADER SALARY	0	15,000	0	0	0	0.00%
001.0100.03.2218.220.000.5	FICA	0	0	1,148	1,148	-1	-0.09%
001.0100.03.2218.220.250.5	FICA	0	1,089	0	0	0	0.00%
001.0100.03.2218.270.000.5	WORKERS COMP	0	0	0	134	134	0.00%
Func: TEACHER LEADER PROGRAM - 2218		0	16,089	16,148	16,281	133	0.82%
001.0100.03.2220.171.000.5	LIBRARIAN SALARY	55,827	57,325	59,456	61,624	2,168	3.65%
001.0100.03.2220.211.000.5	HEALTH	16,832	11,123	10,525	6,464	-4,061	-38.58%
001.0100.03.2220.212.000.5	HRA	0	1,000	4,000	2,000	-2,000	-50.00%
001.0100.03.2220.220.000.5	FICA	4,271	4,244	4,548	4,714	166	3.65%
001.0100.03.2220.232.000.5	VT ST RETIRE	1,097	1,253	1,097	1,308	211	19.23%
001.0100.03.2220.233.000.5	403 (b)	727	573	840	600	-240	-28.57%
001.0100.03.2220.250.000.5	COURSE REIMB	0	984	1,000	1,000	0	0.00%
001.0100.03.2220.270.000.5	WORKERS COMP	495	407	499	548	49	9.82%
001.0100.03.2220.280.000.5	DENTAL	1,185	801	1,040	510	-530	-50.96%
001.0100.03.2220.291.000.5	LIFE	129	107	89	98	9	10.11%
001.0100.03.2220.293.000.5	DISABILITY	279	324	340	352	12	3.53%
001.0100.03.2220.432.000.5	TECH RELATED REPAIRS & MAINT	500	0	500	500	0	0.00%
001.0100.03.2220.610.000.5	SUPPLIES	1,500	986	1,500	1,500	0	0.00%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.03.2220.640.000.5	BOOKS	10,000	7,903	8,000	8,000	0	0.00%
001.0100.03.2220.650.000.5	INTERNET ACCESS	9,928	1,920	7,000	7,000	0	0.00%
001.0100.03.2220.735.000.5	SOFTWARE	2,500	1,717	2,500	4,500	2,000	80.00%
001.0100.03.2220.739.000.5	EQUIPMENT	3,500	3,899	3,500	3,500	0	0.00%
Func: Library/Media Services - 2220		108,770	94,567	106,434	104,218	-2,216	-2.08%
001.0100.03.2410.141.000.5	PRINCIPAL SALARY	98,759	98,759	101,228	103,759	2,531	2.50%
001.0100.03.2410.161.000.5	SECRETARY SALARY	52,630	56,183	55,845	54,148	-1,696	-3.04%
001.0100.03.2410.211.000.5	HEALTH	32,543	32,057	33,861	47,444	13,583	40.11%
001.0100.03.2410.212.000.5	HRA	0	4,000	9,750	10,000	250	2.56%
001.0100.03.2410.220.000.5	FICA	11,352	11,380	12,016	12,119	103	0.86%
001.0100.03.2410.232.000.5	VT ST RETIRE	1,720	2,139	2,233	2,616	383	17.15%
001.0100.03.2410.233.000.5	403 (b)	3,060	3,390	4,200	3,415	-785	-18.69%
001.0100.03.2410.250.000.5	COURSE REIMB	3,000	1,024	3,000	3,000	0	0.00%
001.0100.03.2410.270.000.5	WORKERS COMP	793	1,232	1,291	1,405	114	8.83%
001.0100.03.2410.280.000.5	DENTAL	2,208	2,112	2,435	2,160	-275	-11.29%
001.0100.03.2410.285.000.5	125 PLAN	71	0	67	0	-67	-100.00%
001.0100.03.2410.291.000.5	LIFE	459	480	235	248	13	5.53%
001.0100.03.2410.293.000.5	DISABILITY	490	777	843	903	60	7.12%
001.0100.03.2410.610.000.5	SUPPLIES - OFFICE	3,500	2,641	3,500	3,500	0	0.00%
School: Green Street "03" (cont.)							
001.0100.03.2410.810.000.5	DUE & FEES - PRINC/OFFICE	750	919	750	1,200	450	60.00%
Func: OFFICE OF THE PRINCIPAL - 2410		211,333	217,091	231,254	245,918	14,664	6.34%
001.0100.03.2600.182.000.5	CUSTODIAL SALARY GSS	84,425	82,333	86,105	82,438	-3,667	-4.26%
001.0100.03.2600.211.000.5	HEALTH	32,862	40,977	25,612	29,539	3,927	15.33%
001.0100.03.2600.212.000.5	HRA	0	4,000	8,000	8,000	0	0.00%
001.0100.03.2600.220.000.5	FICA	6,000	5,839	5,975	5,542	-433	-7.25%
001.0100.03.2600.232.000.5	VT ST RETIRE	3,236	3,220	3,112	3,500	388	12.47%
001.0100.03.2600.270.000.5	WORKERS COMP	5,332	5,012	4,272	5,556	1,284	30.06%
001.0100.03.2600.280.000.5	DENTAL	920	1,164	3,300	1,020	-2,280	-69.09%
001.0100.03.2600.291.000.5	LIFE	137	135	116	113	-4	-3.45%
001.0100.03.2600.293.000.5	DISABILITY	303	387	399	414	15	3.76%
001.0100.03.2600.410.000.5	WATER & SEWER	6,750	6,451	6,750	6,750	0	0.00%
001.0100.03.2600.421.000.5	RUBBISH REMOVAL	7,000	6,386	9,000	9,000	0	0.00%
001.0100.03.2600.422.000.5	SNOW PLOWING/REMOVAL	25,000	36,760	43,000	43,000	0	0.00%
001.0100.03.2600.431.000.5	NON-TECH RELATED REPAIRS & M/	62,000	129,316	62,000	70,000	8,000	12.90%
001.0100.03.2600.450.000.5	CONSTRUCTION SVCS (CAPITAL)	596,000	596,000	97,000	85,000	-12,000	-12.37%
001.0100.03.2600.452.000.5	CONSTRUCTION SVCS (CAPITAL OI	30,000	58,650	0	0	0	0.00%
001.0100.03.2600.530.000.5	PHONE	4,500	3,692	4,500	4,500	0	0.00%
001.0100.03.2600.610.000.5	CUSTODIAL SUPPLIES	12,200	14,983	12,200	14,000	1,800	14.75%
001.0100.03.2600.620.000.5	NET METERED ELECTRICITY	28,250	14,013	15,000	15,000	0	0.00%
001.0100.03.2600.622.000.5	ELECTRICITY	0	6,730	4,000	4,000	0	0.00%
001.0100.03.2600.623.000.5	BOTTLED GAS	0	2,125	0	5,000	5,000	0.00%
001.0100.03.2600.624.000.5	FUEL OIL	30,000	12,223	4,000	0	-4,000	-100.00%
001.0100.03.2600.628.000.5	PELLETS	0	8,366	11,000	11,000	0	0.00%
001.0100.03.2600.733.000.5	FURNITURE & FIXTURES	2,000	2,891	3,000	3,000	0	0.00%
001.0100.03.2600.739.000.5	OTHER EQUIPMENT	6,000	5,380	6,000	6,000	0	0.00%
001.0100.03.2600.739.792.5	SCHOOL SAFETY EQUIPMENT	0	0	0	3,500	3,500	0.00%
Func: OPERATONS & MAINTENANCE OF PLANT - 2600		942,915	1,047,034	414,340	415,872	1,532	0.37%
001.0100.03.2715.519.000.5	FIELD TRIPS	4,200	3,805	4,200	7,000	2,800	66.67%
Func: FIELD TRIPS - 2715		4,200	3,805	4,200	7,000	2,800	66.67%
Prog: REGULAR INSTRUCTION - 0100		3,412,839	3,672,927	3,085,958	3,231,696	145,739	4.72%
001.0140.03.1100.175.000.5	AFTER SCH PROGRAM SALARY	33,850	7,223	58,000	58,000	0	0.00%
001.0140.03.1100.175.250.5	AFTER SCH PROG SALARY	0	54,086	0	0	0	0.00%
001.0140.03.1100.220.000.5	FICA	2,590	404	4,437	0	-4,437	-100.00%
001.0140.03.1100.220.250.5	FICA	0	4,138	0	0	0	0.00%
001.0140.03.1100.270.000.5	WORKERS COMP	181	32	487	516	29	5.95%
001.0140.03.1100.610.000.5	AFTER SCHOOL SUPPLIES-GS	0	0	0	3,000	3,000	0.00%
Func: REGULAR INSTRUCTION - 1100		36,621	65,882	62,924	61,516	-1,408	-2.24%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0140.03.1400.321.000.5	WINTER SPORTS	0	0	0	7,000	7,000	0.00%
Func: OTHER INSTR. (CO-CURRICULAR) - 1400		0	0	0	7,000	7,000	0.00%
Prog: AFTER SCHOOL PROGRAMS - 0140		36,621	65,882	62,924	68,516	5,592	8.89%
School: GREEN STREET - 03		3,449,460	3,738,809	3,148,882	3,300,212	151,331	4.81%
School: Oak Grove "04"							
001.0100.04.1100.111.000.5	TEACHER SALARY-OAK GROVE	456,111	467,392	476,156	505,280	29,125	6.12%
001.0100.04.1100.111.250.5	TEACHER SALARY - OAK GROVE	47,093	48,294	50,022	36,330	-13,693	-27.37%
001.0100.04.1100.111.251.5	SALARIES	141,326	150,617	153,126	153,628	502	0.33%
001.0100.04.1100.121.000.5	PARAPROFESSIONAL SAL OAK GR	125,256	158,276	145,271	159,772	14,500	9.98%
School: Oak Grove "04" (cont.)							
001.0100.04.1100.173.250.5	STIPENDS SWP I - OG	9,254	100	16,398	16,500	102	0.62%
001.0100.04.1100.173.651.5	OG TITLE IIA STIPENDS	0	25	1,393	1,300	-93	-6.68%
001.0100.04.1100.211.000.5	HEALTH	187,340	163,656	128,389	141,448	13,058	10.17%
001.0100.04.1100.211.250.5	HEALTH	10,956	10,773	8,420	13,500	5,080	60.33%
001.0100.04.1100.211.251.5	HEALTH	40,019	35,008	28,154	30,044	1,890	6.71%
001.0100.04.1100.212.000.5	HRA	0	21,600	38,080	40,000	1,920	5.04%
001.0100.04.1100.212.250.5	HRA	0	1,600	3,200	3,200	0	0.00%
001.0100.04.1100.212.251.5	HRA	0	4,400	8,800	8,000	-800	-9.09%
001.0100.04.1100.220.000.5	FICA	44,474	44,778	47,157	51,279	4,122	8.74%
001.0100.04.1100.220.250.5	FICA	4,310	3,557	5,082	2,650	-2,432	-47.86%
001.0100.04.1100.220.251.5	FICA	10,811	10,857	11,714	11,635	-79	-0.67%
001.0100.04.1100.220.651.5	FICA	0	2	107	0	-107	-100.00%
001.0100.04.1100.231.250.5	VSTRS FED GRANT	6,516	6,558	6,503	7,266	763	11.73%
001.0100.04.1100.232.000.5	VT ST RETIRE	3,518	5,255	3,600	5,500	1,900	52.78%
001.0100.04.1100.233.000.5	403 (b)	4,782	4,622	5,280	4,680	-600	-11.36%
001.0100.04.1100.233.250.5	403 (b)	465	0	0	0	0	0.00%
001.0100.04.1100.233.251.5	403 (b)	363	1,386	1,680	1,400	-280	-16.67%
001.0100.04.1100.250.000.5	COURSE REIMB	7,000	6,322	7,500	7,500	0	0.00%
001.0100.04.1100.250.250.5	COURSE REIMB	1,224	1,739	1,224	1,224	0	0.00%
001.0100.04.1100.250.251.5	COURSE REIMB	1,200	1,000	1,200	1,200	0	0.00%
001.0100.04.1100.270.000.5	WORKERS COMP	2,944	2,557	5,141	6,225	1,084	21.09%
001.0100.04.1100.270.250.5	WORKERS COMP	385	343	420	308	-112	-26.67%
001.0100.04.1100.270.251.5	WORKERS COMP	1,275	1,071	1,286	1,354	68	5.29%
001.0100.04.1100.280.000.5	DENTAL	8,691	11,157	11,760	12,058	298	2.53%
001.0100.04.1100.280.250.5	DENTAL	1,122	814	832	0	-832	-100.00%
001.0100.04.1100.280.251.5	DENTAL	1,122	2,836	2,825	2,850	25	0.88%
001.0100.04.1100.285.000.5	125 PLAN	209	178	200	200	0	0.00%
001.0100.04.1100.285.251.5	125 PLAN	0	44	67	67	0	0.00%
001.0100.04.1100.291.000.5	LIFE	1,106	1,095	925	1,188	263	28.43%
001.0100.04.1100.291.250.5	LIFE	80	92	80	53	-28	-35.00%
001.0100.04.1100.291.251.5	LIFE	153	283	230	233	3	1.30%
001.0100.04.1100.293.000.5	DISABILITY	1,885	3,220	3,179	4,001	822	25.86%
001.0100.04.1100.293.250.5	DISABILITY	250	274	229	198	-31	-13.54%
001.0100.04.1100.293.251.5	DISABILITY	334	855	797	870	73	9.16%
001.0100.04.1100.432.000.5	TECH-RELATED REPAIRS & MAINT	4,000	0	1,000	1,500	500	50.00%
001.0100.04.1100.443.000.5	COST PER COPY/ LEASE	0	1,584	0	1,500	1,500	0.00%
001.0100.04.1100.610.000.5	SUPPLIES	16,800	15,383	15,000	14,000	-1,000	-6.67%
001.0100.04.1100.640.000.5	BOOKS & PERIODICALS	9,000	6,183	8,500	9,000	500	5.88%
001.0100.04.1100.734.000.5	TECHNOLOGY-RELATED HARDWAF	11,876	11,325	9,000	16,400	7,400	82.22%
001.0100.04.1100.735.000.5	TECHNOLOGY SOFTWARE	5,000	4,101	9,000	9,000	0	0.00%
001.0100.04.1100.739.000.5	OTHER EQUIPMENT	15,000	4,310	12,000	6,000	-6,000	-50.00%
Func: REGULAR INSTRUCTION - 1100		1,183,250	1,215,521	1,230,928	1,290,339	59,411	4.83%
001.0100.04.1102.610.000.5	SUPPLIES ART (OAK GROVE)	2,200	2,143	2,200	2,500	300	13.64%
Func: ART INSTRUCTION - 1102		2,200	2,143	2,200	2,500	300	13.64%
001.0100.04.1106.111.000.5	FOREIGN LANGUAGE SALARY	0	0	0	15,281	15,281	0.00%
001.0100.04.1106.211.000.5	HEALTH	0	0	0	3,581	3,581	0.00%
001.0100.04.1106.212.000.5	HRA	0	0	0	800	800	0.00%
001.0100.04.1106.220.000.5	FICA	0	0	0	1,169	1,169	0.00%
001.0100.04.1106.233.000.5	403 (B)	0	0	0	160	160	0.00%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.04.1106.250.000.5	COURSE REIMB	0	0	0	128	128	0.00%
001.0100.04.1106.270.000.5	WORKERS COMP	0	0	0	136	136	0.00%
001.0100.04.1106.280.000.5	DENTAL	0	0	0	330	330	0.00%
001.0100.04.1106.291.000.5	LIFE	0	0	0	24	24	0.00%
001.0100.04.1106.293.000.5	DISABILITY	0	0	0	87	87	0.00%
School: Oak Grove "04" (cont.)							
001.0100.04.1106.610.000.5	SUPPLIES	0	0	0	200	200	0.00%
001.0100.04.1106.640.000.5	TEXTBOOKS	0	0	0	70	70	0.00%
Func: FOREIGN LANGUAGE - 1106		0	0	0	21,966	21,966	0.00%
001.0100.04.2143.172.000.5	BEHAVIOR SPEC REG ED SALARY	65,600	65,600	67,240	68,921	1,681	2.50%
001.0100.04.2143.211.000.5	HEALTH	10,066	18,848	16,438	18,958	2,520	15.33%
001.0100.04.2143.212.000.5	HRA	0	2,000	4,000	4,000	0	0.00%
001.0100.04.2143.220.000.5	FICA	5,018	4,595	5,144	5,298	154	2.99%
001.0100.04.2143.232.000.5	VT ST RETIRE	2,755	2,624	2,800	2,800	0	0.00%
001.0100.04.2143.250.000.5	COURSE REIMB	683	1,145	683	683	0	0.00%
001.0100.04.2143.270.000.5	WORKERS COMP	357	466	565	613	48	8.50%
001.0100.04.2143.280.000.5	DENTAL	812	1,614	1,650	1,650	0	0.00%
001.0100.04.2143.291.000.5	LIFE	102	125	101	105	4	3.96%
001.0100.04.2143.293.000.5	DISABILITY	217	374	385	394	9	2.34%
Func: BEHAVIOR INTERVENTION - 2143		85,611	97,391	99,006	103,423	4,417	4.46%
001.0100.04.2210.320.000.5	PROGR IMPROVE/TEACHER TRAVE	9,000	0	9,000	10,000	1,000	11.11%
Func: IMPROVEMENT OF INSTRUCTION SERVICES - 2210		9,000	0	9,000	10,000	1,000	11.11%
001.0100.04.2212.173.000.5	ONE PERCENT PROG IMPR SALARY	4,040	2,921	3,500	3,500	0	0.00%
001.0100.04.2212.220.000.5	FICA	309	204	268	268	0	0.00%
001.0100.04.2212.270.000.5	WORKERS COMP	0	25	29	29	0	0.00%
001.0100.04.2212.320.000.5	PROGR IMPROVE/TEACHER TRAVE	0	9,978	0	0	0	0.00%
Func: PROGRAM IMPROVEMENT - 2212		4,349	13,128	3,797	3,797	0	0.00%
001.0100.04.2218.173.000.5	TEACHER LEADER SALARY	2,000	0	2,000	3,000	1,000	50.00%
001.0100.04.2218.220.000.5	FICA	0	0	153	230	77	50.33%
001.0100.04.2218.270.000.5	WORKERS COMP	0	0	17	27	10	58.82%
Func: TEACHER LEADER PROGRAM - 2218		2,000	0	2,170	3,256	1,086	50.05%
001.0100.04.2220.171.000.5	LIBRARY SALARIES	48,114	48,114	50,153	50,833	680	1.36%
001.0100.04.2220.211.000.5	HEALTH	13,466	6,991	5,605	12,139	6,534	116.57%
001.0100.04.2220.212.000.5	HRA	0	1,000	2,000	4,000	2,000	100.00%
001.0100.04.2220.220.000.5	FICA	3,681	3,586	3,837	1,860	-1,977	-51.52%
001.0100.04.2220.233.000.5	403 (b)	446	481	600	500	-100	-16.67%
001.0100.04.2220.250.000.5	COURSE REIMB	0	1,587	250	250	0	0.00%
001.0100.04.2220.270.000.5	WORKERS COMP	268	342	421	445	24	5.70%
001.0100.04.2220.280.000.5	DENTAL	1,185	1,018	1,040	1,040	0	0.00%
001.0100.04.2220.291.000.5	LIFE	129	90	75	75	0	0.00%
001.0100.04.2220.293.000.5	DISABILITY	138	273	287	286	-1	-0.35%
001.0100.04.2220.431.000.5	NON-TECH RELATED REPAIRS & M/	500	0	500	500	0	0.00%
001.0100.04.2220.610.000.5	SUPPLIES	1,000	683	1,000	1,000	0	0.00%
001.0100.04.2220.640.000.5	BOOKS & PERIODICALS	3,000	2,800	3,000	3,000	0	0.00%
001.0100.04.2220.650.000.5	INTERNET ACCESS	5,000	1,920	5,000	5,000	0	0.00%
001.0100.04.2220.735.000.5	SOFTWARE	6,600	6,390	3,000	3,000	0	0.00%
Func: Library/Media Services - 2220		83,526	75,276	76,768	83,928	7,160	9.33%
001.0100.04.2410.141.000.5	PRINCIPAL SALARY	95,325	95,325	97,708	100,151	2,443	2.50%
001.0100.04.2410.161.000.5	SECRETARY SALARY	37,406	37,328	38,554	39,605	1,051	2.73%
001.0100.04.2410.211.000.5	HEALTH	42,099	33,373	26,669	30,759	4,090	15.34%
001.0100.04.2410.212.000.5	HRA	0	4,000	8,000	8,000	0	0.00%
001.0100.04.2410.220.000.5	FICA	10,077	9,654	10,424	10,656	232	2.23%
001.0100.04.2410.232.000.5	VT ST RETIRE	1,720	1,453	1,720	1,720	0	0.00%
001.0100.04.2410.233.000.5	403 (b)	2,968	2,953	3,600	3,000	-600	-16.67%
001.0100.04.2410.250.000.5	COURSE REIMB	1,200	1,715	1,200	1,200	0	0.00%
001.0100.04.2410.270.000.5	WORKERS COMP	740	1,067	1,135	1,244	109	9.60%
School: Oak Grove "04" (cont.)							
001.0100.04.2410.280.000.5	DENTAL	2,346	2,112	2,690	2,690	0	0.00%
001.0100.04.2410.291.000.5	LIFE	396	475	203	218	15	7.39%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.04.2410.293.000.5	DISABILITY	449	750	772	799	27	3.50%
001.0100.04.2410.610.000.5	SUPPLIES	2,500	1,088	2,500	2,500	0	0.00%
001.0100.04.2410.810.000.5	DUES & FEES	650	679	1,000	1,000	0	0.00%
Func: OFFICE OF THE PRINCIPAL - 2410		197,875	191,972	196,175	203,541	7,366	3.75%
001.0100.04.2600.182.000.5	CUSTODIAL SALARIES	80,513	88,192	89,185	91,787	2,602	2.92%
001.0100.04.2600.211.000.5	HEALTH	30,386	27,852	22,372	25,802	3,430	15.33%
001.0100.04.2600.212.000.5	HRA	0	3,000	6,000	6,000	0	0.00%
001.0100.04.2600.220.000.5	FICA	6,159	6,408	6,823	6,503	-320	-4.69%
001.0100.04.2600.232.000.5	VT ST RETIRE	3,023	3,479	3,500	3,600	100	2.86%
001.0100.04.2600.270.000.5	WORKERS COMP	5,107	5,358	5,036	5,849	813	16.14%
001.0100.04.2600.280.000.5	DENTAL	1,000	994	2,160	1,020	-1,140	-52.78%
001.0100.04.2600.291.000.5	LIFE	129	153	133	135	2	1.50%
001.0100.04.2600.293.000.5	DISABILITY	283	457	470	496	26	5.53%
001.0100.04.2600.410.000.5	WATER & SEWER	4,500	4,143	4,500	4,500	0	0.00%
001.0100.04.2600.421.000.5	RUBBISH REMOVAL	6,000	5,914	6,000	6,000	0	0.00%
001.0100.04.2600.422.000.5	SNOW PLOWING/REMOVAL	8,000	8,493	9,000	9,000	0	0.00%
001.0100.04.2600.431.000.5	NON-TECH RELATED REPAIRS & M/	40,000	62,600	37,000	58,300	21,300	57.57%
001.0100.04.2600.450.000.5	CONSTRUCTION SVCS (CAPITAL)	52,500	58,828	70,000	70,000	0	0.00%
001.0100.04.2600.530.000.5	PHONE & POSTAGE	8,600	3,068	8,600	8,600	0	0.00%
001.0100.04.2600.610.000.5	SUPPLIES	12,500	16,754	17,000	17,000	0	0.00%
001.0100.04.2600.620.000.5	NET METERED ELECTRICITY	21,000	11,911	15,000	15,000	0	0.00%
001.0100.04.2600.622.000.5	ELECTRICITY	0	6,199	0	0	0	0.00%
001.0100.04.2600.624.000.5	FUEL OIL	35,000	21,468	23,000	23,000	0	0.00%
001.0100.04.2600.739.000.5	OTHER EQUIPMENT	1,500	0	4,000	4,000	0	0.00%
Func: OPERATONS & MAINTENANCE OF PLANT - 2600		316,200	335,270	329,779	356,592	26,813	8.13%
001.0100.04.2715.519.000.5	FIELD TRIPS	2,500	1,924	2,500	3,000	500	20.00%
Func: FIELD TRIPS - 2715		2,500	1,924	2,500	3,000	500	20.00%
Prog: REGULAR INSTRUCTION - 0100		1,886,512	1,932,624	1,952,323	2,082,343	130,020	6.66%
001.0140.04.1100.175.000.5	AFTER SCH PROGRAM SALARY	10,450	8,090	10,700	12,000	1,300	12.15%
001.0140.04.1100.220.000.5	FICA	800	589	819	918	99	12.09%
001.0140.04.1100.270.000.5	WORKERS COMP	0	5	90	107	17	18.89%
Func: REGULAR INSTRUCTION - 1100		11,250	8,684	11,609	13,025	1,416	12.20%
001.0140.04.1400.321.000.5	WINTER SPORTS	0	0	0	3,500	3,500	0.00%
Func: OTHER INSTR. (CO-CURRICULAR) - 1400		0	0	0	3,500	3,500	0.00%
Prog: AFTER SCHOOL PROGRAMS - 0140		11,250	8,684	11,609	16,525	4,916	42.35%
School: OAK GROVE - 04		1,897,762	1,941,309	1,963,932	2,098,867	134,936	6.87%
School: Academy School "05"							
001.0100.05.1100.111.000.5	TEACHER SALARY-ACADEMY SCHOOL	1,386,173	1,368,332	1,417,246	1,483,357	66,111	4.66%
001.0100.05.1100.111.250.5	TEACHER SAL. TITLE1 - ACADEMY	151,183	155,988	157,723	197,880	40,157	25.46%
001.0100.05.1100.112.251.5	ACADEMIC SUPPORT	272,375	258,515	261,361	269,334	7,974	3.05%
001.0100.05.1100.121.000.5	PARAPROFESSIONAL SAL	301,306	352,132	289,469	342,381	52,912	18.28%
001.0100.05.1100.173.250.5	STIPENDS SWP I - ACADEMY	26,561	8,790	41,686	43,000	1,314	3.15%
001.0100.05.1100.173.651.5	TITLE IIA STIPENDS	0	2,650	1,858	0	-1,858	-100.00%
001.0100.05.1100.211.000.5	HEALTH	450,301	391,995	338,584	409,326	70,742	20.89%
001.0100.05.1100.211.250.5	HEALTH	70,722	46,270	39,713	42,920	3,207	8.08%
001.0100.05.1100.211.251.5	HEALTH	70,259	25,822	26,655	18,603	-8,052	-30.21%
School: Academy School "05" (cont.)							
001.0100.05.1100.212.000.5	HRA	0	50,125	98,000	104,000	6,000	6.12%
001.0100.05.1100.212.250.5	HRA	0	6,000	12,000	14,000	2,000	16.67%
001.0100.05.1100.212.251.5	HRA	0	5,000	10,000	6,000	-4,000	-40.00%
001.0100.05.1100.220.000.5	FICA	129,091	126,995	131,009	137,617	6,608	5.04%
001.0100.05.1100.220.250.5	FICA	13,597	11,306	15,255	12,460	-2,795	-18.32%
001.0100.05.1100.220.251.5	FICA	20,837	18,553	19,994	20,452	458	2.29%
001.0100.05.1100.220.651.5	FICA	0	197	142	0	-142	-100.00%
001.0100.05.1100.231.250.5	VSTRS FED GRANT	21,053	18,922	14,533	39,576	25,043	172.32%
001.0100.05.1100.232.000.5	VT ST RETIRE	6,975	10,207	12,111	12,111	0	0.00%
001.0100.05.1100.232.250.5	VT ST RETIRE	0	1,253	2,000	1,308	-692	-34.60%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUSD Transition Board as Authorized by Act 46

Informational

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0100.05.1100.233.000.5	403 (b)	11,000	12,497	15,960	13,000	-2,960	-18.55%
001.0100.05.1100.233.250.5	403 (b)	2,354	398	500	425	-75	-15.00%
001.0100.05.1100.233.251.5	403 (b)	1,067	1,402	2,520	1,450	-1,070	-42.46%
001.0100.05.1100.250.000.5	COURSE REIMB	20,219	24,034	25,000	25,000	0	0.00%
001.0100.05.1100.250.251.5	COURSE REIMB	1,000	4,916	2,000	2,000	0	0.00%
001.0100.05.1100.270.000.5	WORKERS COMP	10,321	9,521	14,388	16,208	1,820	12.65%
001.0100.05.1100.270.250.5	WORKERS COMP	968	1,120	940	2,144	1,204	128.09%
001.0100.05.1100.270.251.5	WORKERS COMP	1,524	1,933	2,196	2,379	183	8.33%
001.0100.05.1100.280.000.5	DENTAL	32,244	28,383	30,745	31,375	630	2.05%
001.0100.05.1100.280.250.5	DENTAL	3,276	4,376	4,860	3,515	-1,345	-27.67%
001.0100.05.1100.280.251.5	DENTAL	3,489	2,012	2,548	2,590	42	1.65%
001.0100.05.1100.285.000.5	125 PLAN	113	89	134	111	-23	-17.16%
001.0100.05.1100.291.000.5	LIFE	2,796	2,315	2,569	2,807	238	9.26%
001.0100.05.1100.291.250.5	LIFE	305	234	167	308	141	84.43%
001.0100.05.1100.291.251.5	LIFE	405	387	392	413	21	5.36%
001.0100.05.1100.293.000.5	DISABILITY	5,733	8,711	9,607	10,417	810	8.43%
001.0100.05.1100.293.250.5	DISABILITY	667	721	624	1,132	508	81.41%
001.0100.05.1100.293.251.5	DISABILITY	905	1,181	1,405	1,529	124	8.83%
001.0100.05.1100.320.000.5	ARTISTS IN SCHOOLS CONTR SVCS	2,500	2,500	2,500	2,500	0	0.00%
001.0100.05.1100.432.000.5	TECH-RELATED REPAIRS & MAINT	400	1,093	400	400	0	0.00%
001.0100.05.1100.443.000.5	COST PER COPY/ LEASE	4,000	2,454	4,500	4,500	0	0.00%
001.0100.05.1100.610.000.5	SUPPLIES	37,000	33,812	38,000	38,000	0	0.00%
001.0100.05.1100.630.000.5	BCBS GRANT FOOD	0	581	0	0	0	0.00%
001.0100.05.1100.640.000.5	TEXTBOOKS / MATH WORKBOOKS	31,500	28,215	90,000	50,000	-40,000	-44.44%
001.0100.05.1100.734.000.5	TECHNOLOGY-RELATED HARDWARE	34,300	39,074	35,400	70,000	34,600	97.74%
001.0100.05.1100.735.000.5	TECHNOLOGY SOFTWARE	22,500	4,497	25,500	25,500	0	0.00%
001.0100.05.1100.739.000.5	OTHER EQUIPMENT	15,400	7,994	16,900	16,900	0	0.00%
Func: REGULAR INSTRUCTION - 1100		3,166,420	3,083,499	3,219,093	3,478,927	259,834	8.07%
001.0100.05.1102.610.000.5	SUPPLIES ART (ACADEMY)	5,200	5,172	5,200	5,200	0	0.00%
Func: ART INSTRUCTION - 1102		5,200	5,172	5,200	5,200	0	0.00%
001.0100.05.1106.111.000.5	FOREIGN LANGUAGE SALARY	66,536	66,536	74,906	61,123	-13,783	-18.40%
001.0100.05.1106.211.000.5	HEALTH	17,746	18,848	15,524	14,324	-1,200	-7.73%
001.0100.05.1106.212.000.5	HRA	0	2,000	4,000	3,200	-800	-20.00%
001.0100.05.1106.220.000.5	FICA	5,090	4,804	5,730	4,676	-1,054	-18.39%
001.0100.05.1106.233.000.5	403 (b)	377	665	720	640	-80	-11.11%
001.0100.05.1106.250.000.5	COURSE REIMB	638	1,833	638	510	-128	-20.06%
001.0100.05.1106.270.000.5	WORKERS COMP	431	481	629	544	-85	-13.51%
001.0100.05.1106.280.000.5	DENTAL	1,500	2,936	1,650	1,320	-330	-20.00%
001.0100.05.1106.291.000.5	LIFE	120	245	112	96	-16	-14.29%
001.0100.05.1106.293.000.5	DISABILITY	232	744	428	350	-78	-18.22%
001.0100.05.1106.610.000.5	SUPPLIES	1,000	1,004	1,000	800	-200	-20.00%
001.0100.05.1106.640.000.5	TEXTBOOKS	350	231	350	280	-70	-20.00%
Func: FOREIGN LANGUAGE - 1106		94,020	100,327	105,687	87,863	-17,824	-16.86%
School: Academy School "05" (cont.)							
001.0100.05.1112.610.000.5	SUPPLIES MUSIC (ACADEMY)	800	764	800	800	0	0.00%
001.0100.05.1112.739.000.5	MUSIC OTHER EQUIPMENT (ACAD)	6,000	5,994	4,500	6,000	1,500	33.33%
Func: MUSIC INSTRUCTION - 1112		6,800	6,759	5,300	6,800	1,500	28.30%
001.0100.05.2212.173.000.5	ONE PERCENT PROG IMPR SALARY	8,190	6,894	11,232	11,232	0	0.00%
001.0100.05.2212.220.000.5	FICA	1,530	508	859	859	0	0.00%
001.0100.05.2212.270.000.5	WORKERS COMP	100	58	239	200	-39	-16.32%
001.0100.05.2212.320.000.5	PROGR IMPROVE/TEACHER TRAVEL	20,200	20,541	28,800	44,350	15,550	53.99%
Func: PROGRAM IMPROVEMENT - 2212		30,020	28,001	41,130	56,641	15,511	37.71%
001.0100.05.2218.173.000.5	TEACHER LEADER STIPEND ACAD	12,000	0	25,000	25,000	0	0.00%
001.0100.05.2218.173.250.5	TEACHER LEADER STIPEND ACAD	0	20,000	0	0	0	0.00%
001.0100.05.2218.220.000.5	FICA	0	0	1,913	1,913	0	0.00%
001.0100.05.2218.220.250.5	FICA	0	1,514	0	0	0	0.00%
001.0100.05.2218.270.000.5	WORKERS COMP	0	0	0	223	223	0.00%
Func: TEACHER LEADER PROGRAM - 2218		12,000	21,514	26,913	27,136	223	0.83%
001.0100.05.2220.171.000.5	LIBRARY SALARIES	57,370	57,370	59,502	61,671	2,169	3.65%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUUSD Transition Board as Authorized by Act 46								Informational	
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff		
001.0100.05.2220.211.000.5	HEALTH	22,127	18,848	15,524	17,905	2,381	15.34%		
001.0100.05.2220.212.000.5	HRA	0	2,000	4,000	4,000	0	0.00%		
001.0100.05.2220.220.000.5	FICA	4,389	4,140	4,552	4,718	166	3.65%		
001.0100.05.2220.233.000.5	403 (b)	522	574	720	625	-95	-13.19%		
001.0100.05.2220.250.000.5	COURSE REIMB	3,000	1,399	3,000	3,000	0	0.00%		
001.0100.05.2220.270.000.5	WORKERS COMP	283	408	500	549	49	9.80%		
001.0100.05.2220.280.000.5	DENTAL	2,118	1,614	1,650	1,650	0	0.00%		
001.0100.05.2220.291.000.5	LIFE	100	108	89	98	9	10.11%		
001.0100.05.2220.293.000.5	DISABILITY	200	326	340	353	13	3.82%		
001.0100.05.2220.431.000.5	NON-TECH RELATED REPAIRS & M/	0	625	0	0	0	0.00%		
001.0100.05.2220.610.000.5	SUPPLIES	250	186	250	250	0	0.00%		
001.0100.05.2220.640.000.5	BOOKS	7,000	6,911	6,000	7,000	1,000	16.67%		
001.0100.05.2220.650.000.5	INTERNET ACCESS	15,700	1,920	15,700	15,700	0	0.00%		
001.0100.05.2220.734.000.5	TECH RELATED HARDWARE	0	0	5,000	5,000	0	0.00%		
001.0100.05.2220.735.000.5	MEDIA SERVICES/SOFTWARE	2,700	1,778	2,000	2,000	0	0.00%		
001.0100.05.2220.739.000.5	OTHER EQUIPMENT	1,800	1,049	500	500	0	0.00%		
Func: Library/Media Services - 2220		117,558	99,257	119,327	125,018	5,691	4.77%		
001.0100.05.2410.141.000.5	ADMINISTRATION SALARIES	189,400	187,856	190,503	167,588	-22,915	-12.03%		
001.0100.05.2410.161.000.5	ADMIN SUPPORT	70,547	69,911	71,043	74,427	3,384	4.76%		
001.0100.05.2410.211.000.5	HEALTH	43,127	41,269	36,983	31,213	-5,770	-15.60%		
001.0100.05.2410.212.000.5	HRA	0	5,000	10,000	8,000	-2,000	-20.00%		
001.0100.05.2410.220.000.5	FICA	19,886	18,974	19,817	18,232	-1,585	-8.00%		
001.0100.05.2410.232.000.5	VT ST RETIRE	1,097	0	1,097	0	-1,097	-100.00%		
001.0100.05.2410.233.000.5	403 (b)	8,111	33,057	9,840	10,000	160	1.63%		
001.0100.05.2410.250.000.5	COURSE REIMB	4,000	4,009	4,000	4,000	0	0.00%		
001.0100.05.2410.270.000.5	WORKERS COMP	1,418	2,078	2,170	2,132	-38	-1.75%		
001.0100.05.2410.280.000.5	DENTAL	1,463	3,457	3,810	2,670	-1,140	-29.92%		
001.0100.05.2410.285.000.5	125 PLAN	136	44	67	67	0	0.00%		
001.0100.05.2410.291.000.5	LIFE	857	866	389	368	-22	-5.66%		
001.0100.05.2410.293.000.5	DISABILITY	946	1,379	1,476	1,359	-117	-7.93%		
001.0100.05.2410.610.000.5	PRINCIPAL OFFICE SUPPLIES	3,200	1,797	3,100	3,100	0	0.00%		
001.0100.05.2410.810.000.5	DUES & FEES	1,500	1,547	1,500	1,500	0	0.00%		
Func: OFFICE OF THE PRINCIPAL - 2410		345,686	371,245	355,795	324,655	-31,140	-8.75%		
001.0100.05.2600.182.000.5	CUSTODIAL SALARIES	92,293	107,412	97,585	104,381	6,796	6.96%		
001.0100.05.2600.211.000.5	HEALTH	16,432	14,613	11,145	6,844	-4,301	-38.59%		
001.0100.05.2600.212.000.5	HRA	0	2,000	4,000	4,000	0	0.00%		
School: Academy School "05" (cont.)									
001.0100.05.2600.220.000.5	FICA	7,060	8,392	6,815	5,111	-1,704	-25.00%		
001.0100.05.2600.232.000.5	VT ST RETIRE	3,200	3,619	3,500	3,924	424	12.11%		
001.0100.05.2600.270.000.5	WORKERS COMP	3,672	5,260	4,718	6,867	2,149	45.55%		
001.0100.05.2600.280.000.5	DENTAL	495	497	1,040	510	-530	-50.96%		
001.0100.05.2600.291.000.5	LIFE	119	144	133	150	17	12.78%		
001.0100.05.2600.293.000.5	DISABILITY	262	427	441	542	101	22.90%		
001.0100.05.2600.410.000.5	WATER & SEWER	9,000	11,175	10,000	10,000	0	0.00%		
001.0100.05.2600.421.000.5	RUBBISH REMOVAL	9,000	8,541	9,000	9,000	0	0.00%		
001.0100.05.2600.422.000.5	SNOW PLOWING/REMOVAL	35,000	40,541	40,000	40,000	0	0.00%		
001.0100.05.2600.431.000.5	NON-TECH RELATED REPAIRS & MAINT	105,000	101,020	78,500	78,500	0	0.00%		
001.0100.05.2600.450.000.5	CONSTRUCTION SVCS (CAPITAL)	110,000	73,783	290,000	230,450	-59,550	-20.53%		
001.0100.05.2600.530.000.5	PHONE & POSTAGE	10,000	5,050	8,000	8,000	0	0.00%		
001.0100.05.2600.610.000.5	SUPPLIES	30,000	30,531	30,000	30,000	0	0.00%		
001.0100.05.2600.620.000.5	NET METERED ELECTRICITY	31,000	19,865	22,000	22,000	0	0.00%		
001.0100.05.2600.622.000.5	ELECTRICITY	5,000	14,799	5,000	10,000	5,000	100.00%		
001.0100.05.2600.623.000.5	BOTTLED GAS	1,200	2,079	1,800	1,800	0	0.00%		
001.0100.05.2600.624.000.5	FUEL OIL	8,000	3,963	2,500	3,500	1,000	40.00%		
001.0100.05.2600.628.000.5	PELLETS	35,000	26,252	27,000	27,000	0	0.00%		
001.0100.05.2600.739.000.5	OTHER EQUIPMENT	8,400	10,826	12,000	12,000	0	0.00%		
Func: OPERATONS & MAINTENANCE OF PLANT - 2600		520,134	490,788	665,177	614,579	-50,597	-7.61%		
001.0100.05.2715.519.000.5	FIELD TRIPS	2,600	1,005	2,600	2,600	0	0.00%		
Func: FIELD TRIPS - 2715		2,600	1,005	2,600	2,600	0	0.00%		
Prog: REGULAR INSTRUCTION - 0100		4,300,438	4,207,566	4,546,222	4,729,419	183,197	4.03%		

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Brattleboro Town School District Budget Expenditure Detail

Recommendation to the WSEUUSD Transition Board as Authorized by Act 46		Informational					
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Budget	\$ Diff	% Diff
001.0140.05.1100.175.000.5	AFTER SCH PROGRAM SALARY	16,000	15,775	17,500	17,500	0	0.00%
001.0140.05.1100.175.250.5	AFTER SCH PROG SALARY	0	10,711	0	0	0	0.00%
001.0140.05.1100.220.000.5	FICA	1,224	1,205	1,339	1,339	0	0.00%
001.0140.05.1100.220.250.5	FICA	0	757	0	0	0	0.00%
001.0140.05.1100.270.000.5	WORKERS COMP	134	44	147	156	9	6.12%
001.0140.05.1100.330.000.5	AFTERSCHOOL PROGRAM-OTHER/CS	0	1,800	0	3,500	3,500	0.00%
Func: REGULAR INSTRUCTION - 1100		17,358	30,293	18,986	22,495	3,509	18.48%
001.0140.05.1400.321.000.5 WINTER SPORTS		0	0	0	14,000	14,000	0.00%
Func: OTHER INSTR. (CO-CURRICULAR) - 1400		0	0	0	14,000	14,000	0.00%
001.0140.05.2190.175.000.5 AS PROG COORD AS		0	0	5,160	5,160	0	0.00%
001.0140.05.2190.220.000.5 FICA		0	0	395	395	0	0.00%
001.0140.05.2190.270.000.5 WORKERS COMP		0	0	0	46	46	0.00%
Func: OTHER SUPPORT SERVICES STUDENTS - 2190		0	0	5,555	5,601	46	0.83%
Prog: AFTER SCHOOL PROGRAMS - 0140		17,358	30,293	24,541	42,096	17,555	71.53%
School: ACADEMY SCHOOL - 05		4,317,796	4,237,859	4,570,763	4,771,514	200,751	4.39%
School: OG Pre-K "11"							
001.0100.11.1100.111.004.5	PRE-K TEACHER SALARY	20,000	58,239	60,355	62,507	2,152	3.57%
001.0100.11.1100.121.004.5	PRE-K PARA SALARY	0	0	18,349	19,000	651	3.55%
001.0100.11.1100.211.004.5	HEALTH	6,470	0	11,145	12,854	1,709	15.33%
001.0100.11.1100.212.004.5	HRA	0	0	4,000	4,000	0	0.00%
001.0100.11.1100.220.004.5	FICA	1,530	4,455	6,021	4,591	-1,430	-23.75%
001.0100.11.1100.250.004.5	COURSE REIMB	0	50	0	0	0	0.00%
001.0100.11.1100.270.004.5	WORKERS COMP	0	417	640	703	63	9.84%
001.0100.11.1100.280.004.5	DENTAL	0	1,345	510	1,650	1,140	223.53%
001.0100.11.1100.291.004.5	LIFE	0	90	115	128	13	11.30%
School: OG Pre-K "11" (cont.)							
001.0100.11.1100.293.004.5	DISABILITY	0	266	443	452	9	2.03%
001.0100.11.1100.566.000.5	PRE-SCHOOL CONTR SERVICES	315,000	396,749	408,375	408,375	0	0.00%
001.0100.11.1100.567.000.5	GEN FUND SUPPORT TO EARLY ED	218,000	103,833	121,000	121,000	0	0.00%
001.0100.11.1100.580.004.5	PRE-K TRAVEL & CONF	0	0	200	200	0	0.00%
001.0100.11.1100.610.004.5	PRE-K SUPPLIES	1,500	2,653	600	600	0	0.00%
001.0100.11.1100.730.004.5	PRE-K EQUIP <\$5,000	0	0	0	3,000	3,000	0.00%
001.0100.11.1100.734.004.5	PRE-K EQUIP (TECH RELATED HARDWAF	0	0	0	1,500	1,500	0.00%
001.0100.11.1100.739.004.5	PRE-K EQUIPMENT	17,500	17,406	3,000	0	-3,000	-100.00%
Func: REGULAR INSTRUCTION - 1100		580,000	585,504	634,753	640,560	5,807	0.91%
Prog: REGULAR INSTRUCTION - 0100		580,000	585,504	634,753	640,560	5,807	0.91%
001.0212.11.1200.332.000.5 ESSENTIAL EARLY ED (SU ASSESS)		280,260	252,116	245,634	277,131	31,497	12.82%
Func: SPECIAL EDUCATION - 1200		280,260	252,116	245,634	277,131	31,497	12.82%
Prog: SPECIAL EDUCATION INELIGIBLE STATE AID - 212		280,260	252,116	245,634	277,131	31,497	12.82%
School: Pre School - 11		860,260	837,620	880,387	917,691	37,304	4.24%
Grand Total Brattleboro Town School District		14,547,425	14,444,285	14,659,600	15,368,219	708,619	4.83%

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union FY20 Budget Program Summary

Program Description	FY18Budget amd.	FY18 Actual	FY19 Budget	FY20Proposed	FY20v19 %chg
Revenues					
0100 Admin. Instruction & Transport	3,197,388	3,205,635	3,144,285	3,873,279	23.2%
0211 Special Ed. School Age	11,212,404	10,210,604	10,905,733	11,135,147	2.1%
0212 Special Ed. PreSchool Age	755,905	695,446	691,746	744,778	7.7%
Subtotal Special Education	11,968,309	10,906,050	11,597,479	11,879,925	2.4%
0100 Grant Funded Programs	2,252,030	2,463,935	2,762,815	2,681,679	-2.9%
0910 Food Service Revenues	1,494,334	1,456,160	1,478,832	1,459,599	-1.3%
Total Revenues	18,912,061	18,031,780	18,983,411	19,894,482	4.8%
Expenditures					
0100 Administration, Instruction	2,357,238	2,384,177	2,429,285	2,689,628	10.7%
Transportation	840,150	840,150	865,000	1,183,651	36.8%
Subtotal 0100	3,197,388	3,224,327	3,294,285	3,873,279	17.6%
0211 Special Ed-School Age, nonGrant	10,378,318	9,755,295	10,088,604	10,282,724	1.9%
Special Ed-School Age Grant	834,086	841,261	817,129	852,423	4.3%
Subtotal 0211 [includes 4228]	11,212,404	10,596,556	10,905,733	11,135,147	2.1%
0212 Special Ed-EEE, non Grant	715,159	660,434	644,773	699,300	8.5%
Special Ed-EEE Grant	40,746	35,013	46,973	45,478	-3.2%
Subtotal 0212	755,905	695,447	691,746	744,778	7.7%
Total Special Education	11,968,309	11,292,003	11,597,479	11,879,925	2.4%
0100 Instruction, Instruction Support					
Grant Funded	2,252,030	2,308,685	2,762,815	2,681,679	-2.9%
0910 Food Services	1,494,334	1,488,304	1,478,832	1,459,599	-1.3%
Total Expenditures	18,912,061	18,313,319	19,133,411	19,894,482	4.0%
Surplus/(Deficit)	-	(281,539)	(150,000)	-	

WSESU Cost Allocation Methodology

Cost Function	Basis to allocate FY20 WSESU expenditures to Districts
SU Administration & Support of Instruction:	Two year average of Regular Ed Nov 1 Student Census for all school districts [e.g.FY20 budget basis uses avg. of Nov. 2018 & Nov. 2017 AOE student census data collection statistics]. Note; Excludes EEE and PreK census data.
Special Education-program 211 School Age Expenditures:	Same as above.
Special Education-Program 212 Essential Early Ed Expenditures:	Same as above for all elementary school districts, however excludes BUHS #6.
Transportation:	FY20 projected Routes, billed to WSESU based on use of services.

WINDHAM SOUTHEAST SUPERVISORY UNION

WSESU FY20 Budget Expense Allocation Statistics					
Assumes current conditions context of Act46 @ 11/27/18					
Statistics used for Admin., Support Instruct. & Special Educ Expenses [Excludes PreK]					
		Nov. 7, 2017	Nov. 7, 2018	Two Yr. Avg.	Two Yr. Avg.
		FY18 AOE Census	FY19 AOE Census	Proportion for	Proportion for
		basis FY19budget	basis FY20budget	FY19 Budget	FY20 Budget
Total Enrollment K-12					
Brattleboro	K-6	711	718	31.8%	31.6%
Dummerston	K-8	142	140	6.3%	6.2%
Guilford	K-8	128	134	5.7%	5.8%
Putney	K-8	157	164	7.0%	7.1%
Vernon	K-6	158	162	7.1%	7.1%
Brattleboro UHS	7-12	941	969	42.1%	42.2%
Sub Total *		2,237	2,287	100.0%	100.0%
*Excludes EEE and PreK		275	287		
VTSD Not @ BUHS#6		23	18	Diff	% Diff
Total Enrollment		2,536	2,592	56	2.2%
Administration & Support of Instruction Expense Allocations					
Derivation of Net Assessment					
		FY19	FY20		
SU Admin, Instruct., Transport		3,294,285	3,873,279		
less transport contract		865,000	1,183,651		
less other sources of revenue:		7,500	7,500		
		22,000	22,000		
		150,000	-		
Assess. for Admin & Instruction		2,249,785	2,660,128	410,343	18.2%
Administration & Support of Instruction Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		709,478	840,267	130,789	18.4%
Dummerston		144,896	165,802	20,906	14.4%
Guilford		135,016	153,984	18,968	14.0%
Putney		149,710	188,526	38,816	25.9%
Vernon		162,891	188,349	25,458	15.6%
Brattleboro UHS		947,794	1,123,200	175,406	18.5%
Sub Totals		2,249,785	2,660,128	410,343	18.2%
Special Education School - School Age Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		1,283,798	1,364,695	80,897	6.3%
Dummerston		262,189	269,282	7,093	2.7%
Guilford		244,311	250,088	5,777	2.4%
Putney		270,899	306,189	35,289	13.0%
Vernon		294,751	305,902	11,151	3.8%
Brattleboro UHS		1,715,030	1,824,212	109,182	6.4%
Sub Totals		4,070,978	4,320,367	249,389	6.1%
* Reflects changes associated with Act 148, effective FY18					
Essential Early Ed (EEE) Expense Alloc. To Districts					
Expense Allocation Amounts [Revenue to WSESU]					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		245,634	277,132	31,497	12.8%
Dummerston		50,166	54,684	4,518	9.0%
Guilford		46,745	50,786	4,041	8.6%
Putney		51,832	62,178	10,346	20.0%
Vernon		56,396	62,120	5,724	10.2%
BUHS					
Sub Totals		450,773	506,900	56,127	12.5%
Total WSESU Admin, Instruct. Support & Special Ed & EEE Expense Alloc. to Districts					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		2,238,911	2,482,094	243,183	10.9%
Dummerston		457,250	489,767	32,517	7.1%
Guilford		426,072	454,858	28,786	6.8%
Putney		472,441	556,893	84,451	17.9%
Vernon		514,038	556,372	42,333	8.2%
Brattleboro UHS		2,662,824	2,947,412	284,588	10.7%
Sub Totals		6,771,536	7,487,395	715,859	10.6%

WINDHAM SOUTHEAST SUPERVISORY UNION

WSESU Special Education Budget Summary - FY2020

REVENUE

SE School Age Assessment	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
Brattleboro	1,328,870	1,156,858	1,283,798	1,364,695
Dummerston	281,568	245,639	262,189	269,282
Brattleboro UHS	1,790,531	1,558,602	1,715,030	1,824,213
Guilford	272,140	237,569	244,311	250,088
Putney	272,894	238,224	270,899	306,189
Vernon	305,703	264,994	294,751	305,902
School Age Sub Total	4,251,706	3,701,886	4,070,978	4,320,368
SE PreSchool Age Assessment				
Brattleboro	280,260	252,116	245,634	277,131
Dummerston	60,206	54,242	50,166	54,684
Guilford	58,437	52,673	46,745	50,786
Putney	58,595	52,816	51,832	62,178
Vernon	62,662	56,187	56,396	62,120
PreSchool Sub Total	520,160	468,034	450,773	506,899
SE Aid School Age from AOE				
Block Grant	935,986	935,986	915,000	935,986
Intensive Grant	4,617,093	4,086,269	4,404,881	4,704,479
Extraordinary Grant	573,533	536,436	697,745	270,412
Care & Custody		108,764		51,480
SE Aid Sub Total	6,126,612	5,667,455	6,017,626	5,962,357
add 4226/4228, grants	874,831	876,276	864,102	897,901
SE Aid Estimated Total	7,001,443	6,543,731	6,881,728	6,860,258
SE Aid PreSchool from AOE	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
Essential Early Ed Grant	195,000	192,399	194,000	192,400
TOTAL REVENUE	11,968,309	10,906,050	11,597,479	11,879,925

EXPENSE

WSESU Special Ed. School Age Expense Assumptions [program 211]-excluding grants

school Entity	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
00 WSESU district wide	1,067,547	971,096	1,324,802	1,259,173
06 WSESU 06 Step	853,923	916,697	935,705	992,473
07 WSESU 07 Step	402,089	239,137	319,620	187,806
16 PTSD	435,793	450,895	367,805	365,848
21 VTSD	347,157	362,595	414,163	541,941
27 BTSD	1,693,876	1,663,772	1,549,730	1,293,728
61 DTSD	240,241	143,963	173,664	181,961
77 BUHS	4,401,164	4,069,846	4,039,228	4,306,286
89 GTSD	262,468	209,837	222,328	314,461
90 Elementary Intensive	674,061	727,457	741,559	839,047
Total-Non Grant funded	10,378,319	9,755,295	10,088,604	10,282,724
IDEA 4226, 4228, Best Grant Prog.	834,086	841,261	817,129	852,423
Total WSESU Special Ed Costs	11,212,405	10,596,556	10,905,733	11,135,147

WSESU Special Ed. PreSchool Expense Assumptions [program 212]-excluding grants

WSESU EEE Expense	715,159	660,434	644,773	699,300
IDEA 4223 Grant Prog. Exp.	40,745	35,013	46,973	45,478
Total WSESU EEE Costs	755,904	695,447	691,746	744,778

TOTAL SPECIAL ED EXPENSE	11,968,309	11,292,003	11,597,479	11,879,925
---------------------------------	-------------------	-------------------	-------------------	-------------------

Surplus/(Deficit)	-	(385,953)	0	0
--------------------------	----------	------------------	----------	----------

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union

Fiscal Year 2018 Sub-Grants to Member Districts**

District	Student Assistance	Title I Compensatory	EPSDT Medicaid	IEP Medicaid Reinvestment	21st Century	Title IIA Teacher Quality	Total
Brattleboro		653,776	45,000	110,000		4,824	813,600
BUHS	40,000	134,529			52,055	6,423	233,007
Dummerston			7,600	18,500		82,103	108,203
Guilford		78,553	7,500	18,260		2,424	106,737
Putney		85,068	8,800	22,000		5,532	121,400
Vernon			9,400	23,500		1,449	34,349
Totals	40,000	951,926	78,300	192,260	52,055	102,756	1,417,297

**Excludes pass through Nutrition Funds.

Fiscal Year 2018 Special Education Aid Distributed From Agency of Education to School Districts

District	(3201) Block Grant	(3202) Intensive Aid	(3203) Extraordinary	(3204) EEE State	(3205) State Placed	Total Aid
Brattleboro						0
BUHS						0
Dummerston						0
Guilford						0
Putney						0
Vernon						0
WSESU	935,986	4,086,269	536,436	192,399	108,765	5,859,855
Totals	935,986	4,086,269	536,436	192,399	108,765	5,859,855

**BRATTLEBORO TOWN
SCHOOL DISTRICT**

**Financial Statements
and
Independent Auditors' Report**

As of and for the Year Ended
June 30, 2018

BRATTLEBORO TOWN SCHOOL DISTRICT

Table of Contents

As of and for the Year Ended June 30, 2018

	<u>PAGE(S)</u>
INDEPENDENT AUDITORS' REPORT	1 – 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 – 10
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet – Governmental Funds	13 – 14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	15 – 16
Statement of Fiduciary Net Position	17
Statement of Changes in Fiduciary Net Position	18
Notes to Financial Statements	19 – 40
SUPPLEMENTARY SCHEDULES	
Schedule 1 – Budgetary Comparison Schedule – General Fund	41
Schedule 2 – State Contributions to Vermont State Teachers' Retirement System	42
Schedule 3 – District Contributions to Vermont Municipal Employees' Retirement System	43
Schedule 4 – Proportionate Share of the Net Pension Liability	44
COMPLIANCE	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	45 – 46
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the <i>Uniform Guidance</i>	47 – 49
Schedule of Expenditures of Federal Awards	50
Notes to the Schedule of Expenditures of Federal Awards	51
Schedule of Findings and Questioned Costs	52 – 53



TYLER, SIMMS & ST. SAUVEUR, CPAs, P.C.
Certified Public Accountants & Business Consultants

Independent Auditors' Report

To the School Board
of Brattleboro Town School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Brattleboro Town School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to 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 Brattleboro Town School District as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 to 10 and 41 be presented to supplement the basic financial statements. Also included as required supplementary information is the Schedules of State Contributions to Vermont State Teachers' Retirement System, District Contributions to Vermont Municipal Employees' Retirement System and the Proportionate Share of the Net Pension Liability presented on pages 42-44. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brattleboro Town School District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of the Brattleboro Town School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial report or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brattleboro Town School District's internal control over financial reporting and compliance.

Tyler, Lemus and St. Laurent, CPAs, P.C.

Lebanon, New Hampshire
December 3, 2018

Registration No. 92-545

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

Management's Discussion and Analysis

The Management's Discussion and Analysis (MD&A) section of the Brattleboro Town School District's (the District) annual audit presents a narrative overview and analysis of the District's financial performance during the year ended June 30, 2018. The MD&A focuses on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the District's financial statements, which follow this section.

Financial Highlights

- The District wide assets exceeded its liabilities at the close of the most recent fiscal year by \$7,853,303. Of this amount, \$6,901,095 represents the District's investment in capital assets net of depreciation and related debt.
- The District's net position increased by \$358,972.
- The total cost of the District-wide programs was \$19,018,139 this fiscal year compared to \$20,363,367 for the fiscal year ended June 30, 2017.

Overview of the Financial Statements

The MD&A is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: (1) District-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

District-wide Financial Statements

The district-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business using the accrual basis of accounting.

The statement of net position presents information on all of the assets and liabilities of the District, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

In the statement of net position and the statement of activities, the District is divided into two kinds of activities:

Governmental activities – Most of the District's basic services are reported here including the general fund, special revenue fund, capital projects fund, governmental capital assets and governmental long-term liabilities.

Business-type activities – The District charges fees to help cover the cost of certain services it provides, primarily the food service program.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on the Major Funds, rather than fund types.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Government fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements.

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 District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the District cannot use these funds to finance its operations.

The District uses an agency fund to account for resources held for student activities and groups. The basic fiduciary fund financial statements can be found on pages 17 and 18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the district-wide and fund financial statements. The notes to the basic financial statements can be found on pages 19 to 40 of this report.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

District-wide Financial Analysis

The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental and business-type activities:

Table 1: Summarized Data from the Statement of Net Position

	School Wide	
	2018	2017
Current assets	\$ 2,874,408	\$ 3,677,027
Capital assets	6,901,095	6,140,157
Deferred outflow of resources	<u>135,971</u>	<u>220,905</u>
Total assets and deferred outflow of resources	<u>\$ 9,911,474</u>	<u>\$ 10,038,089</u>
Current and non-current liabilities	\$ 2,011,310	\$ 2,538,566
Deferred inflow of resources	<u>46,861</u>	<u>5,192</u>
Total liabilities	<u>\$ 2,058,171</u>	<u>\$ 2,543,758</u>
Net position		
Invested in capital assets net of related debt	\$ 6,901,095	\$ 6,140,157
Unrestricted	<u>952,208</u>	<u>1,354,174</u>
Total net position	<u>\$ 7,853,303</u>	<u>\$ 7,494,331</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

Table 2: Summarized Data from the Statement of Activities

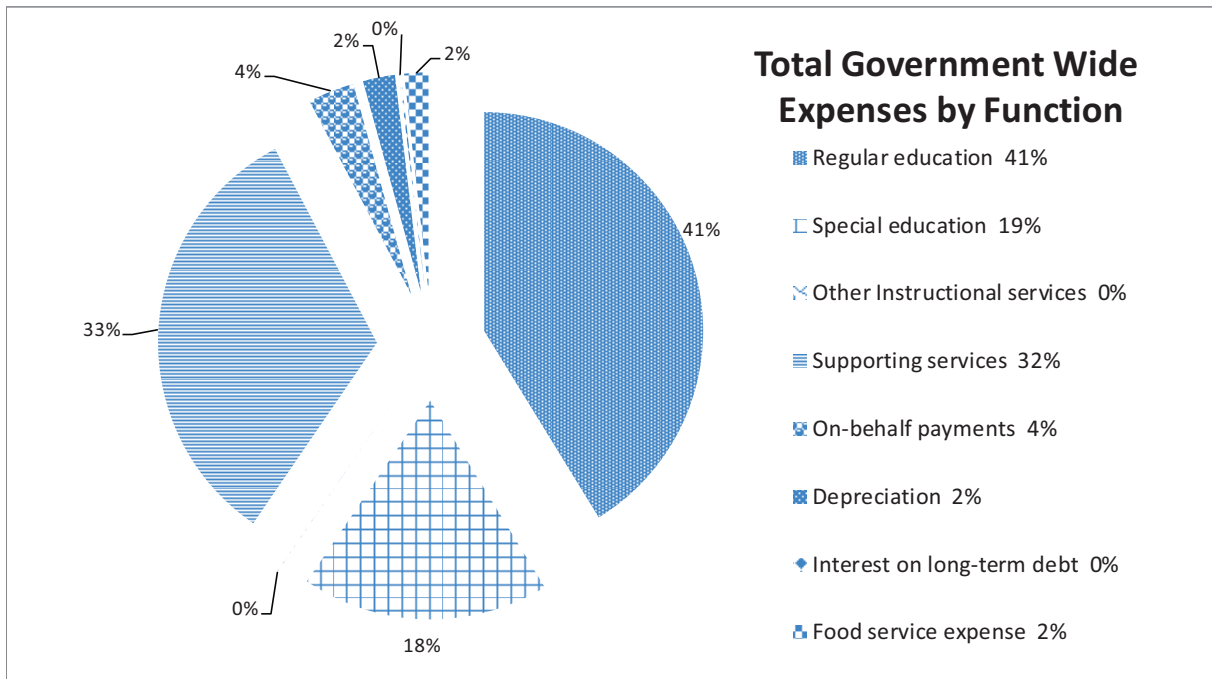
	2018	2017	Increase (Decrease)
Program revenues			
Charges for services	\$ 217,501	\$ 281,261	\$ (63,760)
Operating grants and contributions	5,599,991	7,154,711	(1,554,720)
General revenues			
State support	13,276,032	13,408,824	(132,792)
Investment earnings	39,977	29,291	10,686
Miscellaneous revenues	243,610	115,176	128,434
Total revenues and transfers	<u>19,377,111</u>	<u>20,989,263</u>	<u>(1,612,152)</u>
Expenses			
Current:			
Regular education	7,841,850	7,714,578	127,272
Special education	3,479,570	5,280,669	(1,801,099)
Other instructional programs	4,738	1,470	3,268
Supporting services	6,225,998	6,079,786	146,212
On-behalf payments	653,789	545,410	108,379
Depreciation	449,259	424,983	24,276
Interest on long-term debt	24,551	26,794	(2,243)
Food service subsidy	338,384	289,677	48,707
Total expenses	<u>19,018,139</u>	<u>20,363,367</u>	<u>(1,345,228)</u>
Change in net position	358,972	625,896	(266,924)
Net position, July 1	<u>7,494,331</u>	<u>6,868,435</u>	<u>625,896</u>
Net position, June 30	<u>\$ 7,853,303</u>	<u>\$ 7,494,331</u>	<u>\$ 358,972</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

The pie chart below represents total expenditures from government-wide funds by function:



Financial Analysis of the District's Funds

As previously indicated, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources.

The District reported a combined governmental fund balance of \$1,704,254 at the end of fiscal year 2018. Revenues for governmental funds totaled \$19,377,533. Expenditures for governmental funds totaled \$19,759,428. Of the total funds expended, \$11,331,192 or 57.35% was spent for direct instructional services to students.

The total General Fund reported a increase in fund balance this year of \$67,832. Variances between anticipated and actual revenues and expenditures in the General Fund can be found on Schedule 1: Budgetary Comparison Schedule – General Fund on page 41.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

Capital Assets and Debt Administration

Capital Assets – At the end of the year, the District had \$14,161,345 invested in capital assets compared to \$12,959,001 in the prior year. This represents a net increase of \$1,202,344 over last year. Following is a summary of the District's capital assets as of June 30, 2018:

	Governmental Activities			
	Ending Balance, June 30, 2017	Additions	Retirements and Transfers	Ending Balance, June 30, 2018
Depreciable assets				
Land and land improvements	\$ 457,132	\$ 65,775	\$ -	\$ 522,907
Buildings and improvements	10,745,740	948,840	-	11,694,580
Equipment	271,096	16,254	1,098	286,252
Outdoor equipment	62,179	-	-	62,179
Vehicles	62,036	31,841	-	93,877
Heavy equipment and machinery	403,653	118,162	625	521,190
Furniture and fixtures	498,431	21,149	-	519,580
Office equipment and computers	458,734	10,214	8,168	466,906
	<u>12,959,001</u>	<u>1,212,235</u>	<u>9,891</u>	<u>14,161,345</u>
Less depreciation for				
Land improvements	136,698	19,031	-	155,729
Buildings and improvements	5,266,373	326,471	-	5,592,844
Equipment	231,288	18,697	1,098	248,877
Outdoor equipment	20,554	4,910	-	25,464
Vehicles	44,185	7,134	-	51,319
Heavy equipment and machinery	215,940	41,418	203	257,155
Furniture and fixtures	462,877	15,926	-	478,803
Office equipment and computers	440,930	15,672	6,553	450,049
	<u>6,818,845</u>	<u>449,259</u>	<u>7,854</u>	<u>7,260,250</u>
Capital assets, net	<u>\$ 6,140,156</u>	<u>\$ 762,976</u>	<u>\$ 2,037</u>	<u>\$ 6,901,095</u>

Debt – At year end, the District had no outstanding bonds, notes payable or capital lease obligations. The District recognized other long-term debt in the amount of \$296,992, representing accrued pension and deferred inflows of resources associated with the District's relationship with the Vermont Municipal Employees' Retirement System and \$591,025 in accrued pension separation benefits.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2018

Economic Factors and Next Year's Budget

The District's elected and appointed officials considered many factors when setting the fiscal year 2018 budget for school operations. Factors included were enrollment, the economic climate, property taxes and the impact of the budget on property taxes.

When adopting the budget for fiscal year 2019, the School Board took into account the aforementioned factors before recommending an expenditure budget of \$14,659,600.

Current Issues

The Teachers' Master Agreement and the Education Support Staff Master Agreement will expire in June 2020.

Contacting the District's Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Lyle Holiday, Superintendent of Schools (802) 254-3730, Frank Rucker, Business Administrator (802) 254-3731 or by mail at WSESU, 53 Green Street, Brattleboro, VT 05301.

BRATTLEBORO TOWN SCHOOL DISTRICT

Statement of Net Position

As of June 30, 2018

	Primary Government	
	Governmental Activities	Total
Assets		
Current assets		
Cash	\$ 2,179,622	\$ 2,179,622
Accounts receivable	204,284	204,284
Prepaid expenses	20,718	20,718
Due from other governments	469,784	469,784
Total current assets	<u>2,874,408</u>	<u>2,874,408</u>
Capital assets	14,161,345	14,161,345
(Accumulated depreciation)	<u>(7,260,250)</u>	<u>(7,260,250)</u>
Total capital assets (net of accumulated depreciation)	<u>6,901,095</u>	<u>6,901,095</u>
Total assets	<u>9,775,503</u>	<u>9,775,503</u>
Deferred outflow of resources		
Pension - VMERS	<u>135,971</u>	<u>135,971</u>
Total assets and deferred outflow of resources	<u>\$ 9,911,474</u>	<u>\$ 9,911,474</u>
Liabilities		
Current liabilities		
Accounts payable	\$ 135,945	\$ 135,945
Accrued expenses	881,905	881,905
Unexpended grant revenues	19,760	19,760
Due to student activity funds	103,652	103,652
Due to other governments	28,892	28,892
Total current liabilities	<u>1,170,154</u>	<u>1,170,154</u>
Noncurrent liabilities		
Accrued pension separation benefit	591,025	591,025
Net pension liability - VMERS	<u>250,131</u>	<u>250,131</u>
Total noncurrent liabilities	<u>841,156</u>	<u>841,156</u>
Total liabilities	<u>2,011,310</u>	<u>2,011,310</u>
Deferred inflow of resources		
Pension - VMERS	<u>46,861</u>	<u>46,861</u>
Net position		
Net investment in capital assets, net of related debt	6,901,095	6,901,095
Unrestricted	<u>952,208</u>	<u>952,208</u>
Total net position	<u>7,853,303</u>	<u>7,853,303</u>
Total liabilities and net position	<u>\$ 9,911,474</u>	<u>\$ 9,911,474</u>

The accompanying notes to financial statements are an integral part of these financial statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Statement of Activities

For the Year Ended June 30, 2018

Functions/programs	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	
			Governmental Activities	Total
Governmental activities				
Regular education programs	\$ 7,841,850	\$ -	\$ (4,106,826)	\$ (4,106,826)
Special education programs	3,479,570	217,501	(2,050,891)	(2,050,891)
Other instructional programs	4,738	-	(4,738)	(4,738)
Supporting services	6,225,998	-	(6,225,998)	(6,225,998)
On-behalf payment	653,789	-	-	-
Depreciation expense	449,259	-	(449,259)	(449,259)
Interest on long-term debt	24,551	-	(24,551)	(24,551)
Food service subsidy	338,384	-	(338,384)	(338,384)
Total government activities	\$ 19,018,139	\$ 217,501	(13,200,647)	(13,200,647)
General revenues				
Education spending grant			13,276,032	13,276,032
Investment income			39,977	39,977
Miscellaneous revenue			243,610	243,610
Total general revenues			13,559,619	13,559,619
Changes in net position			358,972	358,972
Net position - beginning			7,494,331	7,494,331
Net position - ending			\$ 7,853,303	\$ 7,853,303

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Balance Sheet – Governmental Funds

As of June 30, 2018

	Government Fund Types			Total Governmental Funds
	General	Special Revenue	Capital Projects	Primary Government
Assets				
Cash	\$ 1,669,702	\$ 407,968	\$ 101,952	\$ 2,179,622
Accounts receivable	50,625	153,659	-	204,284
Prepaid expenses	20,541	177	-	20,718
Due from other funds	47,489	-	-	47,489
Due from other governments	455,894	13,890	-	469,784
Total assets and other debits	<u>\$ 2,244,251</u>	<u>\$ 575,694</u>	<u>\$ 101,952</u>	<u>\$ 2,921,897</u>
Liabilities				
Accounts payable	\$ 105,495	\$ 30,450	\$ -	\$ 135,945
Accrued expenses	860,126	21,779	-	881,905
Unexpended grant revenues	2,619	17,141	-	19,760
Due to student activity funds	103,652	-	-	103,652
Due to other funds	-	655	46,834	47,489
Due to other governments	-	28,892	-	28,892
Total liabilities	<u>1,071,892</u>	<u>98,917</u>	<u>46,834</u>	<u>1,217,643</u>
Fund balance				
Nonspendable				
Prepaid expenses	20,541	177	-	20,718
Restricted	-	476,600	55,118	531,718
Unrestricted				
Committed	876,383	-	-	876,383
Assigned	-	-	-	-
Unassigned	275,435	-	-	275,435
Total fund balance	<u>1,172,359</u>	<u>476,777</u>	<u>55,118</u>	<u>1,704,254</u>
Total liabilities and fund balance	<u>\$ 2,244,251</u>	<u>\$ 575,694</u>	<u>\$ 101,952</u>	<u>\$ 2,921,897</u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Balance Sheet – Governmental Funds (continued)

As of June 30, 2018

Fund balances - total governmental funds	\$ 1,704,254
Amounts reported for governmental activities in the school-wide statement of net assets are different because:	
Capital assets used in governmental funds are not current financial resources and therefore are not reported in the governmental funds balance sheet:	
Capital assets	14,161,345
Less: Accumulated depreciation	(7,260,250)
Deferred outflow of resources	135,971
Long-term liabilities are not payable in the current year and therefore are not reported in the government funds balance sheet:	
Accrued pension separation benefit	(591,025)
Accrued pension benefit - VMERS	(250,131)
Deferred inflow of resources	<u>(46,861)</u>
Net position of governmental activities	\$ <u><u>7,853,303</u></u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the Year Ended June 30, 2018

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
Revenues				
Local sources				
Investment income	\$ 37,410	\$ -	\$ 2,567	\$ 39,977
Local grants	-	217,501	-	217,501
Miscellaneous	244,032	-	-	244,032
	<u>281,442</u>	<u>217,501</u>	<u>2,567</u>	<u>501,510</u>
State sources				
Education spending grant	13,276,032	-	-	13,276,032
Restricted grants-in-aid	266,039	945,139	-	1,211,178
On-behalf payments	653,789	-	-	653,789
	<u>14,195,860</u>	<u>945,139</u>	<u>-</u>	<u>15,140,999</u>
Federal sources				
Restricted grants-in-aid	658,600	3,076,424	-	3,735,024
	<u>15,135,902</u>	<u>4,239,064</u>	<u>2,567</u>	<u>19,377,533</u>
Expenditures				
Instruction services				
Regular education programs	7,846,884	-	-	7,846,884
Special education	1,408,974	2,070,596	-	3,479,570
Other instruction	4,738	-	-	4,738
Supporting services				
Pupils	820,848	163,983	-	984,831
Instructional staff	379,846	55,483	-	435,329
General administration	756,910	1,234	-	758,144
School administration	780,309	224,769	-	1,005,078
Business administration	-	162,718	-	162,718
Operation and maintenance plant	2,092,290	524,875	-	2,617,165
Transportation	265,711	40,449	-	306,160
Other supporting services	-	816,881	-	816,881
Food service expenditures	63,220	275,164	-	338,384
Capital outlay	-	-	325,206	325,206
On behalf payments	653,789	-	-	653,789
Debt service:				
Interest charges	24,551	-	-	24,551
Total expenditures	<u>15,098,070</u>	<u>4,336,152</u>	<u>325,206</u>	<u>19,759,428</u>
Deficiency of expenditures over revenues	<u>37,832</u>	<u>(97,088)</u>	<u>(322,639)</u>	<u>(381,895)</u>
Other financing sources (uses)				
Transfer to capital fund	30,000	-	(30,000)	-
Total other financing sources (uses)	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	67,832	(97,088)	(352,639)	(381,895)
Fund balances, beginning	<u>1,104,527</u>	<u>573,865</u>	<u>407,757</u>	<u>2,086,149</u>
Fund balances, ending	<u>\$ 1,172,359</u>	<u>\$ 476,777</u>	<u>\$ 55,118</u>	<u>\$ 1,704,254</u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances –
Governmental Funds (continued)
For the Year Ended June 30, 2018

Net change in fund balances - total governmental funds \$ (381,895)

Amounts reported for governmental activities in the government-wide statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives:

Expenditures for capital assets	1,210,618
Less: current year depreciation	(449,259)

The issuance of long-term debt provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds:

Changes in accrued pension separation benefit that do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	(3,250)
---	---------

Governmental funds report District pension costs as expenditures. However, the statement of net activities reports pension expense as the cost of pension benefits earned net of employer contributions.

(17,242)

Change in net position of governmental funds	\$ <u>358,972</u>
---	--------------------------

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT**Statement of Fiduciary Net Position**As of June 30, 2018

	Agency Funds	Fiduciary Fund
Assets		
Cash	\$ -	\$ 115,651
Due from general funds	<u>103,652</u>	<u>-</u>
Total assets	<u><u>\$ 103,652</u></u>	<u><u>\$ 115,651</u></u>
Liabilities		
Due to student groups	\$ <u>103,652</u>	\$ <u>-</u>
Total liabilities	<u>103,652</u>	<u>-</u>
Net position		
Restricted	<u>-</u>	<u>115,651</u>
Total net position	<u>-</u>	<u>115,651</u>
Total liabilities and net position	<u><u>\$ 103,652</u></u>	<u><u>\$ 115,651</u></u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Statement of Changes in Fiduciary Net Position

For the Year Ended June 30, 2018

Additions

Investment earnings	\$ 21
Donations	1,362
	<u>1,383</u>

Deductions

Scholarships	-
	<u>-</u>

Change in net position	1,383
------------------------	-------

Net position, beginning	<u>114,268</u>
-------------------------	----------------

Net position, ending	<u><u>\$ 115,651</u></u>
----------------------	--------------------------

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

1. Summary of Significant Accounting Policies:

The Brattleboro Town School District (the District) is a unit of government organized according to Vermont state law. The District's mission is to provide education services to students in the Brattleboro Town School District. The District is governed by a five member Board of School Directors (the Board) elected by taxpayers at Annual School meetings. The Board has oversight responsibility and control over all activities related to public school education for Brattleboro Town School District.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental entities.

The following is a summary of the District's more significant accounting policies:

- a. Reporting Entity – The District is a primary unit of government under reporting criteria established by GASB. Those criteria include separate legal standing, separate elected governing body and fiscal independence from other governmental entities. In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units and evaluated them against the criteria established by the GASB. The District has determined that there are no component units as defined by GASB.
- b. Government-wide and Fund Financial Statements – The District's basic financial statements include both government-wide and fund financial statements.

Government-wide statements: The statement of net position and the statement of activities present financial information about the District's governmental and business-type activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary in nature. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide statement of net position, the financial position of the District is consolidated and incorporates all long-term assets and receivables as well as all long-term debt and obligations. The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental and business-type activities. Direct expenses are those that are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs and 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 are presented as general revenues.

Fund financial statements: Fund financial statements are presented according to each fund category: governmental, proprietary and fiduciary. Separate financial statements are provided for each of these categories. Major governmental funds and major proprietary funds are reported as separate columns in the fund financial statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

1. Summary of Significant Accounting Policies (continued):

- c. Basis of Presentation – The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures or expenses.

The District reports the following major governmental funds:

General Fund – The General Fund is used to account for the primary activity of the District. It is used to account for all financial resources, except those required to be accounted for in other funds. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Fund – This special revenue fund is used to account for activity associated with specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. These funds can consist of federal, state and local grants.

Capital Project Fund – Transactions related to resources obtained and used for acquisition, construction or improvement of capital facilities are accounted for in the capital projects fund. Such resources are derived from proceeds of long-term debt, federal and state grants and impact fees.

The District reports the following major proprietary fund:

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The District also reports trust and agency relationships as fiduciary activity. Trust Funds are used by the District to record activity associated with assets held by the District as trustee primarily for scholarships. Agency Funds are used by the District to record activity associated with assets held by the District as an agent for student activity groups.

- d. Measurement Focus and Basis of Accounting – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus refers to what items are reported on the financial statements. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

1. Summary of Significant Accounting Policies (continued):

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this model, revenues are recognized when both measurable and available for use. Expenditures are recorded when the liability has occurred if measurable. Measurable means that the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District has defined available to mean collected within three months of year end for purposes of revenue recognition. Investment earnings and certain intergovernmental grants are recorded as earned. Other miscellaneous revenue is recorded when received in cash because they are generally not measurable until received. Expenditures related to principal and interest on general long-term debt that have not matured, compensated absences and claims and judgments are recorded only when payment is due.

Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Additions are recorded when earned and deductions when a liability has been incurred, regardless of the related cash flows.

- e. Governmental Fund Equity – In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – Resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted – Resources with constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments, or b) imposed by law through constitutional provisions or enabling legislation.

Committed – Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner. For the purposes of defining the committed fund balance category, the District considers the taxpayers its highest level of decision making authority.

Assigned – Resources neither restricted nor committed for which a government has a stated intended use as established by the School Board or a body or official to which the School Board has delegated the authority to assign amounts for specific purposes.

Unassigned – Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include any negative residual balance resulting from expenditures exceeding amounts restricted, committed or assigned for a specific purpose.

For the classification of governmental fund balances, the District does not have a formal policy regarding which classification should be reduced first when more than one classification is available. However, the District has generally considered an expenditure to be made from the most restrictive classification first when more than one classification is available.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

1. Summary of Significant Accounting Policies (continued):

- f. Budgetary Accounting – The District follows the following procedures in establishing the General Fund budget presented in the financial statements:

The District budget is prepared by the superintendent, business supervisor and school principals. The School Board reviews the budget, invites public comment and approves the budget for balloting. The budget is published in the Brattleboro Town School District Annual Report. The budget is legally enacted by vote at an annual meeting in February. The budget is prepared on a modified accrual basis. All appropriations lapse at year-end.

- g. Estimates – The preparation of the financial statements require 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, expenditures or expenses during the reported period. Actual results could differ from those estimates.

- h. Cash and Cash Equivalents – Cash and cash equivalents consist of cash and short-term investments with an original maturity of three months or less.

- i. Receivables – The District has not recorded an allowance for doubtful accounts. Management estimates that all receivables are collectible.

- j. Capital Assets – Capital assets, which include land, buildings, furniture and equipment, are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are reported in the government-wide financial statements and the proprietary fund and are depreciated in order for their costs to be charged to expenses over their estimated useful lives. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets of the District are depreciated using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	20 – 50
Buildings and improvements	5 – 50
Machinery and equipment	3 – 10
Vehicles	5

- k. Unexpended Grant Revenues – Certain federal, state and local grants are restricted for specific purposes and, upon receipt, are recorded as unearned revenue until expenditures are incurred.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

1. Summary of Significant Accounting Policies (continued):

- l. Compensated Absences – The District does not incur a liability for employee's non-vesting accumulating rights to receive compensation for employee's absences due to illness.
- m. Interfund Activity and Transactions – Interfund activity has been eliminated from the government-wide financial statements with the exception of activities between governmental activities and business-type activities. Interfund activity with fiduciary funds has been reclassified and reported as external activity.
- n. Tuition Revenue – The District records tuition revenue for the regular education program using an announced tuition rate based on the estimated total expenditures expected for the current fiscal year. Subsequent to year end, the State of Vermont calculates the final allowable tuition rate, which is required to be published by the State of Vermont by November 1st. State statutes establish required procedures if overcharging or undercharging of sending districts has occurred as a result of the final tuition rate calculation being different than the estimated announced rate.

Because final tuition revenue is generally not measurable prior to the receipt of the allowable tuition rate provided by the State of Vermont annually by November 1st and to ensure comparability between reporting periods, the District's policy is to recognize differences between the estimated announced rate and the final allowable rate as increases or decreases to revenue in the fiscal year in which the final tuition rate becomes available.

- o. Self Insurance – The District is self-insured for unemployment claims. All such claims are recorded as an expenditure of the General Fund as each claim occurs.
- p. Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Vermont State Teachers' Retirement System (VSTRS) and the Vermont Municipal Employees' Retirement System (VMERS) and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by VSTRS and VMERS. For this purpose, benefit payments are recognized when due and in accordance with benefit terms. Investments are reported at fair value.
- q. Encumbrance Accounting – Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.
- r. Deferred Outflows and Inflows of Resources – In addition to assets, the statement of financial position will at times report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period, so it will not be recognized as an outflow of resources (expense/expenditure) until that time. The District currently has one type of item, deferred outflows, related to pensions.

In addition to liabilities, the statement of financial position will at times report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net position that applies to future periods, so it will not be recognized as an inflow of resources until that time. Deferred inflows related to pensions qualify for reporting in this category.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

2. Cash and Investments:

Deposits – As of June 30, 2018, the carrying amount of deposits for governmental was \$2,179,622 and for fiduciary funds was \$115,651. The District obtains short-term irrevocable stand-by letters of credit arrangements with a bank, issued by the Federal Home Loan Bank of Pittsburgh which serves as collateral for deposits in excess of federal depository insurance limits. These letters of credit are issued and adjusted to cover any uninsured deposits.

Certain of the District's investments are subject to credit risk and interest rate risk considerations, as defined by GASB Statement No. 40, *Deposit and Investment Risk Disclosures – an Amendment of GASB Statement No.3*. Deposits and investments not exposed to credit quality risk, as defined by GASB Statement No. 40, are designated as "N/A" in the credit rating column.

3. Capital Assets:

Capital asset activity in governmental activities for the fiscal year ended June 30, 2018 is as follows:

	Governmental Activities			
	Ending Balance, June 30, 2017	Additions	Retirements and Transfers	Ending Balance, June 30, 2018
Depreciable assets				
Land and land improvements	\$ 457,132	\$ 65,775	\$ -	\$ 522,907
Buildings and improvements	10,745,740	948,840	-	11,694,580
Equipment	271,096	16,254	1,098	286,252
Outdoor equipment	62,179	-	-	62,179
Vehicles	62,036	31,841	-	93,877
Heavy equipment and machinery	403,653	118,162	625	521,190
Furniture and fixtures	498,431	21,149	-	519,580
Office equipment and computers	458,734	10,214	8,168	460,780
	<u>12,959,001</u>	<u>1,212,235</u>	<u>9,891</u>	<u>14,161,345</u>
Less depreciation for				
Land improvements	136,698	19,031	-	155,729
Buildings and improvements	5,266,373	326,471	-	5,592,844
Equipment	231,288	18,697	1,098	248,887
Outdoor equipment	20,554	4,910	-	25,464
Vehicles	44,185	7,134	-	51,319
Heavy equipment and machinery	215,940	41,418	203	257,155
Furniture and fixtures	462,877	15,926	-	478,803
Office equipment and computers	440,930	15,672	6,553	450,049
	<u>6,818,845</u>	<u>449,259</u>	<u>7,854</u>	<u>7,260,250</u>
Capital assets, net	<u>\$ 6,140,156</u>	<u>\$ 762,976</u>	<u>\$ 2,037</u>	<u>\$ 6,901,095</u>

Depreciation expense in the governmental activities was \$449,259.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

4. Long-Term Liabilities:

The District does not currently have any General Obligation Bonds. These bonds provide funds for the acquisition and construction of major capital facilities and are typically payable over 15 to 20 years.

The District will occasionally issue tax anticipation notes with local banks. Tax anticipation notes are short-term, interest bearing notes issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related

5. Interfund Balances:

Interfund receivables and payables balances at June 30, 2018 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 47,489	\$ -
Capital projects	<u>-</u>	<u>47,489</u>
	<u>\$ 47,489</u>	<u>\$ 47,489</u>

Interfund balances result from the payment of expenditures and deposit of receipts into a common cash account recorded in the General Fund.

6. Compensated Absences:

The District does not incur a liability for employee's non-vesting accumulating rights to receive compensation for employees' absences due to illness.

7. Risk Management:

The 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 District maintains insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

The District is a member of the Vermont Education Health Initiative (VEHI) for medical insurance benefits. VEHI is a nonprofit corporation formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VEHI has established a self-funded, fully insured program in conjunction with Blue Cross and Blue Shield. A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. The pooling agreement does not permit the pool to make additional assessments to its members.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

7. Risk Management (continued):

The District is self-insured for unemployment benefits. No liabilities have been accrued as the District is not able to make an estimate as to any future costs. The District paid \$6,297 in unemployment claims during the fiscal year ended June 30, 2018.

In the normal course of business, the District may be involved in pending or threatened litigation. Management, as part of its ongoing risk management, consults its legal counsel and assesses the impact of these matters on the District. Management does not believe the District will be subject to an uninsured loss and as such, no accrual has been made for any potential claims.

8. Retirement Plans:

Teachers

Pension Administration – The Vermont State Teachers' Retirement System (VSTRS) administers the Teachers' Pension Plan (TPP), a cost-sharing, multiple-employer defined benefit pension plan as defined in GASB Statement 67, *Financial Reporting for Pension Plans*. VSTRS provides benefit provisions for teaching-certified employees of 288 participating school districts.

The TPP was created on July 1, 1947, and is governed by Chapter 55, Title 16, of the Vermont Statutes Annotated. Management of TPP is vested in the VSTRS Board of Trustees, which consists of the Secretary of Education, The State Treasurer, the Commissioner of Financial Regulation, two trustees and one alternate who are members of the system (each selected by the system under rules adopted by the Board) and one trustee and one alternate who are retired members of the system receiving retirement benefits (who are elected by the Association of Retired Teachers of Vermont).

Plan Membership – Plan membership is immediate upon employment. At June 30, 2017, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	9,021
Inactive members	2,381
Active members	10,028
Terminated vested members	763

The TPP is divided into the following membership groups:

- Group A – for public school teachers employed within the State of Vermont prior to July 1, 1981, and who elected to remain in Group A.
- Group C – for public school teachers employed within the State of Vermont on or after July 1, 1990 or hired before July 1, 1990 and were a member of Group B at that time.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

General Information About the Teachers' Retirement System – All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service and are summarized below:

Creditable Service	Service as a member plus purchased service
Average Final Compensation (AFC)	Average annual compensation during highest 3 successive years
Membership	Immediate upon employment
Grandfathered Status	Group C members who were within 5 years of normal retirement eligibility as defined prior to July 1, 2010 are grandfathered

Benefits Provided – TPP provides service retirement, disability retirement and death benefits. Normal retirement benefits are determined as 1.67% of the AFC times years of creditable service. A Group A employee is eligible for normal service retirement after 30 years of creditable service, regardless of age. A Group C employee if grandfathered must be 62 with 30 years of creditable service or non-grandfathered, age 65 or age plus creditable service equals 90. Ten years of service is generally required for death benefits and five years of service for disability benefits, though there can be other qualifying circumstances. Certain children benefits are also available in the event of a death. There are also provisions for early retirement at reduced benefits.

Contributions – Member contributions are established by State law. For the year ended June 30, 2018, teachers were required to contribute 5% of their salary to the plan, except for teachers with less than five years of service as of July 1, 2014. Those teachers will contribute at a rate of 6%. Employee contributions for the year ended June 30, 2018 were \$58,898 on \$1,120,293 of covered salaries. The State on-behalf contribution was \$653,789 at 13.58%.

Net Pension Liability – At June 30, 2017, the District's proportionate share of the net pension liability was \$10,536,186 for the VSTRS. This net pension liability will be offset by the State's proportionate share of the net pension liability associated with the District.

Significant Actuarial Assumptions and Methods:

The net pension liability was measured as of June 30, 2017, and is determined based on the June 30, 2016 actuarial valuation adjusted forward using standard actuarial techniques and updated to reflect changes in the investment return, inflation, cost of living and mortality assumptions.

Plan Provisions – The plan provisions used in the measurement of the net pension liability are the same as those used in the actuarial valuation as of June 30, 2016.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Actuarial Assumptions – The total pension liability as of June 30, 2017, was determined by an actuarial valuation as of June 30, 2016 using the following assumptions:

Inflation	2.50%
Salary Increases	Ranging from 3.75% to 9.09%
Investment Rate of Return	7.50%, net of pension plan investment expenses including inflation
Cost of Living Adjustment	2.55% for Group A members and 1.4% for Group C members
Mortality	
Pre-retirement	98% of RP-2014 White Collar Employee with generational improvement
Healthy Retiree	98% of RP-2014 White Collar Annuitant with generational improvement
Disabled Retiree	RP-2014 Disabled Mortality Table with generational improvement

Long-Term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, is summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return June 30, 2017
U.S. Equity	16.00%	6.07%
Non U.S. Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Fixed Income	24.00%	2.41%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%
	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised of an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine pension liability.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net liability, calculated using the discount rate of 7.50%, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) of 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 13,055,852	\$ 10,536,186	\$ 8,433,168

Changes in Assumptions and Methods – The following changes were effective June 30, 2017:

- Assumed inflation was lowered from 3.00% to 2.50%.
- The investment return assumption was lowered from 7.95% to 7.5%.
- The salary increase assumption was lowered by 0.37% at each age.
- Assumed COLA increases were lowered from 3.00% to 2.55% for Group A members and from 1.50% to 1.40% for Group C members.
- The mortality tables were updated from RP-2000 with static projections to 98% of the RP-2014 White Collar Table with generational improvements for healthy participants and the RP-2014 Disabled Mortality Table with generational improvement for disabled participants.

Changes in Plan Provisions – There have been no changes in plan provisions since the last measurement date.

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued VSTRS financial report which is publicly available at:

http://finance.vermont.gov/reports_and_publications/cafr

Support Staff Retirement Benefits:

Pension Administration – The Vermont Municipal Employees' Retirement System (VMERS) administers the Municipal Employees' Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board Statement 67, *Financial Reporting for Pension Plans*. VMERS provides benefit provisions for school districts and other municipal employees of 437 participating employers.

The Plan was created on July 1, 1975, and is governed by Chapter 125, Title 24, of the Vermont Statutes Annotated.

Management of the plan is vested in the VMERS Board of Trustees, which consists of the State Treasurer, two employee representatives elected by the membership of the system and two employer representatives—one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on AFC and years of creditable service.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

In preparing the actuarial valuation as of July 1, 2016, the actuary relied on data and assets provided by the staff of the State Treasurer's office. While not verifying the data at their source, the actuary has performed tests for consistency and reasonableness.

Plan Membership – Plan membership is immediate upon employment. At June 30, 2017, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	2,942
Inactive members	2,221
Active members	7,302
Terminated vested members	797

Summary of System Provisions –

Effective Date	July 1, 1975
Creditable Service	Service as a member plus purchased service.
Membership	Full time employees of participating municipalities. Municipality elects coverage under Groups A, B, C or D provisions.
Average Final Compensation (AFC)	Group A - average annual compensation during highest five consecutive years. Group B and C - average annual compensation during highest 3 consecutive years. Group D - average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A - the earlier of age 65 with 5 years of service or age 55 with 35 years of service. Group B - The earlier of age 62 with 5 years of service or age 55 with 30 years of service. Group C and D - Age 55 with 5 years of service.
Amount	Group A - 1.4% of AFC times service. Group B - 1.7% of AFC times service as Group B member plus percentage earned as Group A member times AFC.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. **Retirement Plans (continued):**

Summary of System Provisions (continued) –

Group C - 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC.

Group D - 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance

Eligibility

Age 55 with 5 years of service for Groups A and B;
age 50 with 20 years of service for Group D.

Amount

Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group A and B members, and payable without reduction to Group D members.

Vested Retirement Allowance

Eligibility

5 years of service.

Amount

Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.

Disability Retirement Allowance

Eligibility

5 years of service and disability as determined by Retirement Board.

Amount

Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Summary of System Provisions (continued) –

Death Benefits

Eligibility

Death after 5 years of service.

Amount

For Groups A, B and C, reduced early retirement allowance under 100% survivor options commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.

Optional Benefit and Death after Retirement

Four Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contributions

Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-retirement Adjustments

Allowances in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Member Contributions

Group A - 2.5% effective July 1, 2000 (reduced from 3%)

Group B - 4.875% effective July 1, 2016

Group C - 10.00% effective January 1, 2016

Group D - 11.35% effective July 1, 2016

Employer Contributions

Group A - 4.0% effective July 1, 2000

Group B - 5.5% effective July 1, 2015 (increased from 5.125%)

Group C - 7.25% effective July 1, 2015 (increased from 6.75%)

Group D - 9.85% effective July 1, 2015 (increased from 9.625%)

Retirement Stipend

\$25 per month payable at the option of the Board to retirees.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Contributions – Member contributions are established by State law. Employee contributions for the year ended June 30, 2018 were \$21,734 on \$869,392 of covered salaries. The District's share of the pension contribution amounted to \$34,776 at a contribution rate of 4%.

Net Pension Liability – At June 30, 2017 and 2016, the proportionate share of the net pension liability for employees of the District was \$250,131 and \$359,913, respectively. The District's proportion of the net pension liability was based on contributions to VMRS during the fiscal year ended June 30, 2017. At June 30, 2017, the District's proportion was .206454%, which was a decrease from its proportionate share of .27966% for the year ended June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$51,596 on its District-Wide statement of net position. At June 30, 2018, the District reported deferred outflow of resources and deferred inflow of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Balance of deferred outflow and inflow due to:		
Differences between expected and actual experience	\$ 3,639	\$ 6,192
Changes of assumptions	52,365	-
Net difference between projected and actual earnings on pension plan investments	41,661	40,669
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,530	-
Employer contributions subsequent to the measurement date	34,776	-
Total	\$ 135,971	\$ 46,861

District contributions subsequent to the measurement date of \$34,776 are reported as deferred outflow of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflow of resources and deferred inflow of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2018	\$ 58,422
2019	38,383
2020	3,583
2021	(11,278)
	\$ 89,110

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Significant Actuarial Assumptions and Methods:

The net pension liability was measured as of June 30, 2017, and is determined based on the June 30, 2016 actuarial valuation adjusted forward using standard actuarial techniques and updated to reflect changes in the investment return, inflation, cost of living and mortality assumptions.

Plan Provisions – The plan provisions used in the measurement of the net pension liability are the same as those used in the actuarial valuation as of June 30, 2016.

Actuarial Assumptions – The total pension liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016 using the following assumptions:

Inflation	2.50%
Salary Increases	5% per year
Investment Rate of Return	7.50%, net of pension plan investment expenses including inflation
Cost of Living Adjustment	1.15% for Group A members and 1.3% for Group C, B and D members
Mortality	
Pre-retirement	Groups A/B/C - 98% of RP-2014 blended 60% Blue Collar Employee, 40% Health Employee with generational improvement Group D - RP - 2014 Blue Collar Annuitant Table with generational improvement.
Healthy Retiree	Groups A/B/C - 98% of RP-2014 blended, 60% Blue Collar Annuitant, 40% Health Annuitant with generational improvement Group D - RP - 2014 Blue Collar Annuitant Table with generational improvement.
Disabled Retiree	RP-2014 Disabled Mortality Table with generation improvement

Long-Term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, is summarized in the following table:

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Asset Class	Target Allocation	Long-term Expected Real Rate of Return June 30, 2017
U.S. Equity	16.00%	6.07%
Non U.S. Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Fixed Income	24.00%	2.41%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%
	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised of an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net liability, calculated using the discount rate of 7.50%, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 446,592	\$ 250,131	\$ 87,198

Changes in Assumptions and Methods – The following changes were effective June 30, 2017:

- Assumed inflation was lowered from 3.00% to 2.50%.
- The investment return assumption was lowered from 7.95% to 7.5%.
- Assumed COLA increases were lowered from 1.50% to 1.15% for Group A members and from 1.80% to 1.30% for Group B, C and D members.
- The mortality tables were updated from RP-2000 with static projections to 98% of the RP-2014 White Collar Table with generational improvements for healthy participants and the RP-2014 Disabled Mortality Table with generational improvement for disabled participants.

Changes in Plan Provisions – There have been no changes in plan provisions since the last measurement date.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

8. Retirement Plans (continued):

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued VMERS financial report which is publicly available at:

http://finance.vermont.gov/reports_and_publications/cafr

403(b) – The District maintains a 403(b) defined contribution plan for eligible administrators and support staff. Based upon the number of years of service, the District contributes 2% to 5% of covered salary for School employees. The District contributed \$116,025 to the 403(b) plan for the year ended June 30, 2018. Employee withholdings contributed to the plan totaled \$254,725.

The Teachers' negotiated agreement and the Support Staffs' negotiated agreement offer a retirement benefit in addition to those described above. The Teachers' agreement calls for a \$8,000 separation payment available to teachers reaching age fifty-five (55) and having fifteen (15) years of service within the District. The Support Staff agreement also has a separation benefit of \$6,500 at age fifty-five (55) with fifteen (15) years of service within the District or \$4,500 at age fifty-five (55) with ten (10) years of service in the District. The estimated accrual for this liability as of June 30, 2018 is \$591,025.

9. Contingent Liability:

The District receives significant financial assistance from the State of Vermont and United States government. Entitlement to the resources is generally based on compliance with terms and conditions of grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that received the grant.

10. Budgetary Basis of Accounting:

Actual General Fund revenues and expenditures reported on the budgetary basis vary from the basis of accounting prescribed by generally accepted accounting principles as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Governmental basis	\$ 15,135,902	\$ 15,098,070
On-behalf payment	<u>(653,789)</u>	<u>(653,789)</u>
Budget basis	\$ <u>14,482,113</u>	\$ <u>14,444,281</u>

11. Related Party:

On July 1, 2018, the Windham Southeast Supervisory Union entered into an agreement on behalf of Brattleboro Town School District, for contracted transportation services through June 30, 2023. Costs related to this contract are billed to the individual districts based upon the number of eligible children served and miles driven. Terms of the contract are as follows:

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

11. Related Party (continued):

Year ending June 30,	
2019	\$ 195,360
2020	199,267
2021	204,249
2022	210,376
2023	217,740
	<u>\$ 1,026,992</u>

12. Commitments:

The District participates in various state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money recovered may be required and the collectability of any related receivable at June 30, 2018 may be impaired. The District is not aware of any significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

At its March 24, 2018 meeting, the Brattleboro Town School District voters approved a budget for the 2018-2019 fiscal year calling for expenditures of \$14,659,600.

In the normal course of business, the District may be involved in pending or threatened litigation. Management, as part of its ongoing risk management, consults its legal counsel and assesses the impact of these matters on the District. Management does not believe that the District will be subject to an uninsured loss and as such, no accrual has been made for any potential claims.

13. Governmental Fund Equity:

Governmental fund equity consisted of the following at June 30, 2018:

	General Fund	Special Revenue	Capital Projects	Total Government Funds
Fund balances:				
Nonspendable:				
Prepaid expenditures	\$ 20,541	\$ 177	\$ -	\$ 20,718
Restricted for:				
Special revenue	-	476,600	-	476,600
Capital projects	-	-	55,118	55,118
Total restricted	<u>-</u>	<u>476,600</u>	<u>55,118</u>	<u>531,718</u>
Unrestricted				
Committed for:				
Educational Reserve Fund	876,383	-	-	876,383
Unassigned	275,435	-	-	275,435
Total unrestricted	<u>1,151,818</u>	<u>-</u>	<u>-</u>	<u>1,151,818</u>
Total fund balance	<u>\$ 1,172,359</u>	<u>\$ 476,777</u>	<u>\$ 55,118</u>	<u>\$ 1,704,254</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

14. Reconciliation of Governmental Funds to District-Wide Funds:

A detailed explanation of the differences between governmental funds balance sheet and district-wide statement of net position is as follows:

	Balance Sheet	Long-Term Revenues/ Expenses	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Net Assets
Assets						
Cash and cash equivalents	\$ 2,179,622	\$ -	\$ -	\$ -	\$ -	\$ 2,179,622
Receivables (net of allowance for uncollectible accounts)	204,284	-	-	-	-	204,284
Prepaid expenses	20,718	-	-	-	-	20,718
Due from other funds	47,489	-	-	-	(47,489)	-
Due from other governments	469,784	-	-	-	-	469,784
Capital assets	-	-	6,901,095	-	-	6,901,095
Deferred outflow of resources	-	135,971	-	-	-	135,971
Total assets	\$ 2,921,897	\$ 135,971	\$ 6,901,095	\$ -	\$ (47,489)	\$ 9,911,474
Liabilities						
Accounts payable	\$ 135,945	\$ -	\$ -	\$ -	\$ -	\$ 135,945
Accrued payroll and benefits payable	881,905	-	-	-	-	881,905
Unexpended grant revenues	19,760	-	-	-	-	19,760
Due to student activity funds	103,652	-	-	-	-	103,652
Due to other funds	47,489	-	-	-	(47,489)	-
Due to other governments	28,892	-	-	-	-	28,892
Accrued pension separation benefit	-	591,025	-	-	-	591,025
Net pension liability	-	250,131	-	-	-	250,131
Deferred inflow of resources	-	46,861	-	-	-	46,861
Total liabilities	1,217,643	888,017	-	-	(47,489)	2,058,171
Net position						
Invested in capital assets, net of related debt	-	-	6,901,095	-	-	6,901,095
Other	1,704,254	(752,046)	-	-	-	952,208
Total net position	1,704,254	(752,046)	6,901,095	-	-	7,853,303
Total liabilities and net position	\$ 2,921,897	\$ 135,971	\$ 6,901,095	\$ -	\$ (47,489)	\$ 9,911,474

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

14. Reconciliation of Governmental Funds to District-Wide Funds (continued)

	Statements of Revenues, Expenditures and Changes in Fund Balance	Long-term Revenues/ Expense	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Activities Total
Revenues						
Local sources						
Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local grants	217,501	-	-	-	-	217,501
Investment income	39,977	-	-	-	-	39,977
Miscellaneous	244,032	(422)	-	-	-	243,610
State sources						
Education spending grant	13,276,032	-	-	-	-	13,276,032
Restricted grants in aid	1,211,178	-	-	-	-	1,211,178
On-behalf payments	653,789	-	-	-	-	653,789
Federal sources						
Restricted grants in aid	3,735,024	-	-	-	-	3,735,024
Total revenues	<u>19,377,533</u>	<u>(422)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,377,111</u>
Expenditures						
Instruction services						
Regular education programs	7,846,884	12,224	(17,258)	-	-	7,841,850
Special education	3,479,570	-	-	-	-	3,479,570
Other instruction	4,738	-	-	-	-	4,738
Supporting services						
Pupils	984,831	1,623	-	-	-	986,454
Instructional staff	435,329	437	-	-	-	435,766
General administration	758,144	-	-	-	-	758,144
School administration	1,005,078	2,783	-	-	-	1,007,861
Business administration	162,718	-	-	-	-	162,718
Operation and maintenance plant	2,617,165	3,003	(836,313)	-	-	1,783,855
Transportation	306,160	-	(31,841)	-	-	274,319
Other supporting	816,881	-	-	-	-	816,881
On-behalf payments	653,789	-	-	-	-	653,789
Capital outlay	325,206	-	(325,206)	-	-	-
Food services						
Food service subsidy	338,384	-	-	-	-	338,384
Depreciation	-	-	449,259	-	-	449,259
Debt service:						
Interest charges	24,551	-	-	-	-	24,551
Total expenditures	<u>19,759,428</u>	<u>20,070</u>	<u>(761,359)</u>	<u>-</u>	<u>-</u>	<u>19,018,139</u>
Net change in position	<u>\$ (381,895)</u>	<u>\$ (20,492)</u>	<u>\$ 761,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358,972</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2018

15. Subsequent Events:

The District has evaluated subsequent events which may require adjustment to or disclosure in the District's financial statements through December 3, 2018, the date these financial statements were available to be issued. The District did not note any events requiring disclosure. The District has not reviewed events occurring after the report date for their potential impact on the information contained in these financial statements.

BRATTLEBORO TOWN SCHOOL DISTRICT
Schedule 1 – Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2018

	Original Budget	Actual Budgetary Basis	Variance With Budget
Revenues			
Tuition	\$ -	\$ -	\$ -
Investment income	2,000	37,410	35,410
Miscellaneous	173,500	244,032	70,532
State education spending grant	13,368,755	13,276,032	(92,723)
State restricted grants-in-aid	265,630	266,039	409
Federal restricted grants-in-aid	577,540	658,600	81,060
Total revenues	<u>14,387,425</u>	<u>14,482,113</u>	<u>94,688</u>
Expenditures			
Instruction services			
Regular education services	7,805,283	7,846,884	(41,601)
Special education programs	1,609,130	1,408,974	200,156.00
Other instruction	4,800	4,738	62
Supporting services			
Pupils	827,038	820,848	6,190
Instruction staff	391,853	379,846	12,007
General administration	773,524	756,910	16,614
School administration	754,899	780,309	(25,410)
Business administration	-	-	-
Operation and maintenance plant	2,048,791	2,092,290	(43,499)
Transportation	261,831	265,711	(3,880)
Food services			
Food service expense	63,220	63,220	-
Debt service			
Bonds payable - principal	-	-	-
Bonds payable - interest	7,056	24,551	(17,495)
Total expenditures	<u>14,547,425</u>	<u>14,444,281</u>	<u>103,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (160,000)</u>	<u>\$ 37,832</u>	<u>\$ 197,832</u>

BRATTLEBORO TOWN SCHOOL DISTRICT**Schedule 2 – State Contributions to Vermont State Teachers’ Retirement System**As of June 30, 2018

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual State Contributions</u>	<u>Contribution Excess (Deficiency)</u>	<u>Actual Covered Member Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
6/30/2014	\$ 520,807	\$ 413,480	\$ (107,327)	\$ 4,556,492	9.07%
6/30/2015	\$ 570,128	\$ 532,210	\$ (37,918)	\$ 4,470,462	11.91%
6/30/2016	\$ 585,902	\$ 515,799	\$ (70,103)	\$ 4,563,100	11.30%
6/30/2017	\$ 545,410	\$ 559,102	\$ 13,692	\$ 4,679,981	11.95%
6/30/2018	Information not available				

Note: This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

BRATTLEBORO TOWN SCHOOL DISTRICT**Schedule 3 – District Contributions to Vermont Municipal Employees’ Retirement System**As of June 30, 2018

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual District Contributions</u>	<u>Contribution Excess (Deficiency)</u>	<u>Actual Covered Member Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
6/30/2014	\$ 34,868	\$ 34,868	\$ -	\$ 871,672	4.00%
6/30/2015	\$ 41,094	\$ 41,094	\$ -	\$ 1,027,343	4.00%
6/30/2016	\$ 42,504	\$ 42,504	\$ -	\$ 1,062,607	4.00%
6/30/2017	\$ 33,715	\$ 33,715	\$ -	\$ 842,918	4.00%
6/30/2018	\$ 34,776	\$ 34,776	\$ -	\$ 869,392	4.00%

Note: This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

BRATTLEBORO TOWN SCHOOL DISTRICT
Schedule 4 – Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2018

<u>VSTRS</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Schedule of Proportionate Share of the Net Pension Liability			
District's proportion of the net pension liability	0.71750%	0.70440%	0.72997%
District's proportionate share of the net pension liability	\$ 10,536,186	\$ 9,224,309	\$ 8,661,092
District's covered-employee payroll	\$ 4,696,673	\$ 4,563,100	\$ 4,071,086
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	224.3330%	202.1501%	212.7465%
Plan fiduciary net position as a percentage of the total pension liability	53.98%	55.31%	58.22%

VMERS

Schedule of Proportionate Share of the Net Pension Liability			
District's proportion of the net pension liability	0.2065%	0.2797%	0.2970%
District's proportionate share of the net pension liability	\$ 250,131	\$ 359,913	\$ 226,645
District's covered-employee payroll	\$ 842,918	\$ 1,062,607	\$ 1,027,343
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	29.6744%	33.8708%	22.0613%
Plan fiduciary net position as a percentage of the total pension liability	83.64%	80.95%	87.42%

Note: This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.



TYLER, SIMMS & ST. SAUVEUR, CPAs, P.C.
Certified Public Accountants & Business Consultants

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the School Board
of Brattleboro Town School District

We have audited in accordance with the auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Brattleboro Town School District (the District) as of and for the year ended June 30, 2018, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 3, 2018.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* (continued)**

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

Compliance and Other Matters

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

Purpose of This Report

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

Tyler, Lemons and St. Severeur, CPAs, P.C.

Lebanon, New Hampshire
December 3, 2018

VT License #92-545



TYLER, SIMMS & ST. SAUVEUR, CPAs, P.C.
Certified Public Accountants & Business Consultants

**Independent Auditors' Report on Compliance for Each Major Federal
Program and Report on Internal Control Over Compliance
Required by the *Uniform Guidance***

To the School Board
of Brattleboro Town School District

Report on Compliance for Each Major Federal Program

We have audited the Brattleboro Town School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America: the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Independent Auditors' Report on Compliance for Each Major Federal
Program and Report on Internal Control Over Compliance
Required by the *Uniform Guidance* (continued)**

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Independent Auditors' Report on Compliance for Each Major Federal
Program and Report on Internal Control Over Compliance
Required by the *Uniform Guidance* (continued)**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

Tyler, Simms and St. Severeur, CPAs, P.C.

Lebanon, New Hampshire
December 3, 2018

VT License #92-545

BRATTLEBORO TOWN SCHOOL DISTRICT**Schedule of Expenditures of Federal Awards**

As of and for the Year Ended June 30, 2018

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Award Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture			
Passed through Vermont Agency of Education:			
Child and Adult Care Food Program	10.558	T027	\$ <u>147,479</u>
Total Department of Agriculture			<u>147,479</u>
U.S. Department of Education			
Passed through Windham Southeast Supervisory Union:			
Title I Grants to Local Educational Agencies	84.010	4250S0481801	653,776
Title IIA - Improving Teacher Quality State Grants	84.367	4651S0481801	<u>4,824</u>
Total Department of Education			<u>658,600</u>
U.S. Department of Health and Human Services			
Head Start & Early Head Start	93.600	01CH2504-03	1,891,223
Head Start & Early Head Start	93.600	01CH2504-04	<u>841,565</u>
Total Head Start			<u>2,732,788</u>
Passed through Vermont Department of Health or Other Intermediate Agency:			
Reach-Up	93.558	03440-10018	92,507
Strengthening Families Grant	93.778	03440-32362-19-SFG	<u>103,650</u>
Total Other Health and Human Services			<u>196,157</u>
Total Department of Health and Human Services			<u>2,928,945</u>
Total Federal Assistance			<u>\$ 3,735,024</u>

The accompanying notes to the schedule of expenditures of federal awards
are an integral part of these financial statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to the Schedule of Expenditures of Federal Awards

As of and for the Year Ended June 30, 2018

1. **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Brattleboro Town School District under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Brattleboro Town School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of Brattleboro Town School District.

The District did not have any payments to sub-recipients during the reporting period.

2. **Summary of Significant Accounting Policies:**

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The District has not elected to use the 10 percent de minimus indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

3. **Major and Non-Major Programs:**

Uniform Guidance establishes risk-based criteria for determining major programs and selecting those federal programs to be tested for compliance with program requirements. The major program for 2018 was the U.S. Department of Health and Human Services Head Start and Early Head Start (CFDA 93.600).

4. **Noncash Assistance:**

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

BRATTLEBORO TOWN SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

As of and for the Year Ended June 30, 2018

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516 (a)? _____ Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start and Early Head Start

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

BRATTLEBORO TOWN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs (continued)
As of and for the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

None

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

None

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

