

BROOKLINE 2020

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**Vote By Ballot • Monday March 1, 2021
Brookline Town Office • 9:00am - 7:00pm**



B R O O K L I N E , V E R M O N T 0 5 3 4 5

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Town of Brookline General Information

Town Office.....	P.O. Box 403 734 Grassy Brook Road Brookline, Vermont 05345 802-365-4648; FAX: 802-365-4092 Tuesday and Thursday 9:00 A.M. to 2:00 P.M. First Saturday 9:00 A.M. to 12:00 P.M. Or by appointment www.brooklinevt.com
Selectboard.....	First and third Wednesday, 6:30 P.M., Town Office
Planning Commission	Second Wednesday, 7:00 P.M., Town Office
West River Modified Union Education District ..	Third Monday, 7:00 P.M., Leland & Gray
Riverside Cemetery	\$200 per space. Contact Cemetery Commission
Health & Sewage Disposal Ordinance	See Town Clerk
Highway Regulations	See Town Clerk
Landfill.....	Access permits available at District Scale House
Fire & Rescue Emergencies	9-1-1
Fish & Game License	See Town Clerk or online at http://vtfishandwildlife.com/

Warning for 2021 Brookline Town Meeting

The legal voters of the Town of Brookline are hereby warned to meet in the Brookline Town Office in said Town on Monday March 1, 2021 between the hours of 9:00am and 7:00pm to transact the following business by Australian ballot:

- ARTICLE 1. To elect all Town Officers required by law:
- Town Moderator for a term of 1 year;
 - Town Clerk for a term of 1 year;
 - Town Treasurer for a term of 1 year;
 - Delinquent Tax Collector for a term of 1 year;
 - Selectboard Member for a term of 3 years;
 - Selectboard Member for a term of 2 years;
 - Selectboard Member for a term of 1 year;
 - Lister for a term of 3 years;
 - Lister for a term of 2 years (remainder of an open 3-year term);
 - Lister for a term of 1 year (remainder of an open 3-year term);
 - Auditor for a term of 3 years;
 - Cemetery Commissioner for a term of 5 years;
 - Trustee of Public Funds for a term of 1 year;
 - Town Grand Juror for a term of 1 year;
- ARTICLE 2. Shall the Town accept the Auditors' Report?
- ARTICLE 3. Shall the Town vote to approve the General and Highway Fund expenditures, net of non-tax budgeted revenues, for the Town as follows:
- | | |
|--|-------------|
| Amount to be raised by taxes for General Fund: | \$ 131,417 |
| Amount to be raised by taxes for Highway Fund: | \$ 157,679 |
| Amount of Fiscal Year 2020 General Fund Surplus: | \$ (33,671) |
| Total Municipal Taxes to be raised: | \$ 255,425 |
- ARTICLE 4. Shall the Town authorize the collection of taxes in 4 installments, with the due dates being: August 17, 2021; November 16, 2021; February 15, 2022; May 17, 2022
- ARTICLE 5. Shall the voters appropriate \$250.00 to be raised by taxes in continuing support of American Red Cross?
- ARTICLE 6. Shall the voters appropriate \$125.00 to be raised by taxes in continuing support of CRT-The Current Ct. River Transit?
- ARTICLE 7. Shall the voters appropriate \$300.00 to be raised by taxes in continuing support of Grace Cottage Foundation?
- ARTICLE 8. Shall the voters appropriate \$50.00 to be raised by taxes in continuing support of Green-Up Vermont?
- ARTICLE 9. Shall the voters appropriate \$300.00 to be raised by taxes in continuing support of Groundworks Collaborative?
- ARTICLE 10. Shall the voters appropriate \$250.00 to be raised by taxes in continuing support of Historical Society of Windham County?
- ARTICLE 11. Shall the voters appropriate \$250.00 to be raised by taxes in continuing support of Leland & Gray Education Foundation?
- ARTICLE 12. Shall the voters appropriate \$300.00 to be raised by taxes in continuing support of Moore Free Library?
- ARTICLE 13. Shall the voters appropriate \$650.00 to be raised by taxes in continuing support of Senior Solutions?
- ARTICLE 14. Shall the voters appropriate \$465.00 to be raised by taxes in continuing support of SEVCA?
- ARTICLE 15. Shall the voters appropriate \$500.00 to be raised by taxes in continuing support of Southern Vermont Therapeutic Riding Center?
- ARTICLE 16. Shall the voters appropriate \$110.00 to be raised by taxes in continuing support of Southeastern Watershed Alliance?
- ARTICLE 17. Shall the voters appropriate \$100.00 to be raised by taxes in continuing support of VABVI-VT Assoc. for the Blind?
- ARTICLE 18. Shall the voters appropriate \$821.00 to be raised by taxes in continuing support of Valley Cares, Inc?
- ARTICLE 19. Shall the voters appropriate \$80.00 to be raised by taxes in continuing support of Vt Center for Independent Living?
- ARTICLE 20. Shall the voters appropriate \$1,000.00 to be raised by taxes in continuing support of Visiting Nurse Alliance?
- ARTICLE 21. Shall the voters appropriate \$500.00 to be raised by taxes in continuing support of Windham County Humane Society?
- ARTICLE 22. Shall the voters appropriate \$650.00 to be raised by taxes in continuing support of Women's Freedom Center?
- ARTICLE 23. Shall the voters appropriate \$255.00 to be raised by taxes in continuing support of Youth Services?
- ARTICLE 24. Shall the voters appropriate \$100.00 to be raised by taxes in support of Rural Fire Protection Program?
- ARTICLE 25. Shall the voters appropriate \$1,590.00 to be raised by taxes in support of Southeastern Vermont Economic Development Strategies (SeVEDS)?
- ARTICLE 26. Shall the voters appropriate \$250.00 to be raised by taxes in support of Vermont Family Network?
- ARTICLE 27. Shall the Town vote to collect its current taxes by its Town Treasurer pursuant to 32 V.S.A. § 4791?
- ARTICLE 28. Shall the voters approve the appropriation of up to \$27,000 for recycling costs for fiscal year 2022?

Polls open at Brookline Town Office March 1, 2021 from 9:00am to 7:00pm.

Dated this 20th day of January, 2021

David Jones, Bruce Mello, Gwendolyn Tanza

Town Officers Elected

TITLE	NAME	TERM EXPIRES
Moderator	David Y. Parker, Jr.....	2021
Town Clerk	Guy Tanza.....	2021
Treasurer	Somara Zwick (Appointed).....	2021
Delinquent Tax Collector.....	Guy Tanza.....	2021
Selectboard.....	David Jones..... elected to 3 yr term.....	2022
	Bruce Mello..... elected to 3 yr term.....	2023
	Gwendolyn Tanza elected to 3 yr term.....	2021
	Joseph Dutton..... elected to 2 yr term.....	2021
	Shelby Brimmer elected to 1 yr term.....	2021
Listers (3-year term)	Vacant.....	2021
	Sheila Gokey	2022
	Marsha Omand.....	2023
Auditors (3-year term)	Heidi Nystrom	2021
	Frank Rucker	2022
	Kendra Brooks	2023
WRMUED School Director	LeeAnn Jillson.....	2023
Cemetery Commissioners (5-year term)	Michael W. Winot.....	2022
	Dorothy Maggio	2023
	Doug Wellman.....	2024
	Cynthia Nau	2025
	Howard Osgood.....	2021
Trustee of Public Funds.....	Guy Tanza.....	2021
Town Grand Juror	David Y. Parker, Jr.....	2021
Town State Representatives.....	Carolyn Partridge	2023
	Leslie Goldman.....	2023
Justices of the Peace	Jean Albee.....	2023
	Joseph Dutton.....	2023
	Dorothy Maggio	2023
	Stanley Noga Jr.	2023
	Guy Tanza.....	2023

★★★★★★★ Town Meeting Vote ★★★★★★★

- No in-person Town Meeting this year
- All articles will be voted by Australian Ballot, Monday March 1, 2021
from 9:00am-7:00pm at the Brookline Town Office
- Informational Hearing Wednesday, February 24, 2021 at 6:30pm
(Zoom/virtual meeting details will be posted on www.brooklinevt.com)

Town Officers Appointed

TITLE	NAME	TERM EXPIRES
Assistant Town Clerk.....	Gwendolyn Tanza	2021
Assistant Treasurer	Mike Masters	2021
	Guy Tanza.....	2021
Road Commissioner	Archie Clark.....	2021
Highway Supervisor	Mark Bills	2021
Health Officer.....	Selectboard Chair.....	12/31/2022
Forest Fire Warden.....	Lester D. Rink.....	2021
Deputy Forest Fire Warden	Michael W. Winot.....	2021
Surveyor of Wood & Lumber.....	Lester D. Rink.....	2021
Tree Warden.....	Mark Bills	2021
Windham Regional Commissioners	Guy Tanza.....	2021
	Vacant.....	2021
Pound Keeper.....	Windham County Humane Society.....	2021
Animal Control Officer	Dorothy Maggio	2021
Historical Society.....	Cynthia Nau	2021
	Doug Wellman.....	2021
	Joseph Dutton.....	2021
Emergency Mgmt Coordinators	Mike Fontaine.....	2021
Rescue, Inc.....	Jorda Daigneault	2021
Town 911 Coordinator	Guy Tanza.....	2021
SEVCA.....	Vacant.....	2021
WSWMD (Landfill)	David Jones.....	2021
Planning Commission	Barbara Bourne	2022
	Charlie Ezequelle	2025
	Tom Kavet, Chairman	2024
	Daniel Dobson.....	2021
	Vacant.....	2021
Brookline Meetinghouse Committee.....	Lee Anne Parker.....	2021
	Kerry Bourne.....	2021
	Mark Bills	2021
	Dan Towler	2021
	Dorothy Maggio	2021

Auditors' Report

This auditor's report is provided in connection with our audit of the financial statements of the Town of Brookline, which comprise the respective financial position of the governmental Funds as of June 30, 2020, and the respective changes in financial position for the year then ended. In our opinion the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

We have followed auditing procedures as recommended by the Vermont League of Cities and Towns and as required by Vermont Law. Our opinion included the following considerations:

1) The financial statements include all properly classified funds and other financial information of the Town and all component units required by generally accepted accounting principles. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

2) Expenses have been appropriately classified and allocated to Funds, Functions and Programs in the financial statements. We have reviewed salary expenses reported in the financial statements to the IRS 941 report and confirmed tax deposits have been remitted on time. We have noted the need for minor adjustment to reconcile the GL to the 941 statements.

3) Revenues are appropriately classified within general revenues and contributions to restricted funds.

4) All bank accounts have been reconciled to the Town's general ledger accounting system and inter-fund activity balances have been appropriately classified, reported, and reconciled.

5) We are in agreement with the adjusting journal entries that the Treasurer proposed, and confirmed that they have been posted to the general ledger.

6) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that are currently pending.

7) To comply with Generally Accepted Accounting Principles that apply to Government Wide Activities and the Statement of Net Position, the Auditors have asked the Treasurer to provide a statement of fixed assets with related information on depreciation, book value, and long term debt. Progress has been made on this request and we expect to have this information available and will include in next year's Town Report.

We would like to thank Somara Zwick for returning to Town Treasurer duties, subsequent to her retirement, to once again guide the town through transitioning to future Treasurer functions for our town. The Town is very fortunate to have the capable administrative services of our elected Town Officials.

Respectfully submitted by elected auditors:
Heidi Nystrom, Kendra Brooks and Frank Rucker
Dated: January 31, 2021.

Our Brookline e-mail list currently includes over 120 people. This is one of the ways in which we communicate news and announcements of local interest to our community. If you would like to be added to the list, please e-mail Julie Lavorgna at julielavorgna@gmail.com. (And, please, if your e-mail address has changed, let Julie know.)

2020 Brookline Town Meeting Minutes, March 2, 2020

Moderator Parker calls the meeting to order at 6:02 PM. At this point he comments on this being our first evening town meeting in hopes of getting more participation. Explains the procedures of the meeting and that there are handouts on the table in the back. Explains that an attendance sheet is being circulated around the room, and request signing it as required for the record.

Article 1. To Elect a Moderator

Guy Tanza nominates David Y. Parker, Jr. No other nominations. David Y. Parker, Jr. elected Moderator.

Article 2. To elect a Town Clerk.

David Jones nominates Guy Tanza. There are no further nominations. A floor vote is called. All in favor. Guy Tanza elected Town Clerk

Article 3. To elect a Town Treasurer.

Bruce Mello nominates Sara Wiswall. There are no further nominations. A floor vote is called. All in favor. Sara Wiswall is elected Town Treasurer.

Article 4. To elect a Collector of Delinquent Taxes.

Dorothy Maggio nominates Guy Tanza. There are no further nominations. A floor vote is called. All in favor. Guy Tanza elected Collector of Delinquent Taxes. It was mentioned that there was zero delinquent taxes for two years, and Guy spoke and said that it was actually the last four years. He indicated that one year the amount was paid after December 31st, therefore it was another zero year. Guy indicated it was due to the fact that our residents realize the importance and responsibilities of paying their taxes and thanks them for doing so.

Article 5. To elect all other officers required by law

There are two Selectboard seats available

Selectboard – 3 year term

Currently held by Bruce Mello. Dorothy Maggio nominates Bruce Mello. There are no further nominations. A floor vote is called for. All in favor. Bruce Mello elected to a three year term.

Selectboard – One year term currently held by Shelby Brimmer. Bruce Mello nominated Shelby Brimmer. There are no further nominations. A floor vote is called. All in favor Shelby Brimmer elected to a one year term.

Listers

A three year term currently held by Marsha Omand. Guy Tanza nominates Marsha Omand. There are no further nominations. A floor vote is called for. All in favor. Marsha Omand elected to a three year term.

2020 Brookline Town Meeting Minutes (cont'd)

Auditors

Three year term currently held by Kendra Brooks. Guy Tanza nominates Kendra Brooks. There are no further nominations. A floor vote is called for. All in favor. Kendra Brooks elected to a three year term.

Cemetery Commissioners

A five year term currently held by Cynthia Nau. Bruce Mello nominates Cynthia Nau. There are no further nominations. A floor vote is called for. All in favor. Cynthia Nau elected to a five year term.

First Constable & Second Constable

In the past the selectboard has been responsible for these positions and it was asked that the audience show support for this decision. There was discussion about how special training is required to hold these positions and that is the reason we elected to have the positions filled by the Selectboard. A motion is made by Doug Wellman and seconded by Guy Tanza to have the Selectboard maintain the responsibility of the Constable positions. A floor vote is called for. All in favor. The Constables' positions will remain the responsibility of the Selectboard.

Trustee of Public Funds

Lee Anne Parker nominates Guy Tanza. There are no further nominations. A floor vote is called for. All in favor. Guy Tanza elected.

Town Agent

Dot Maggio nominates Guy Tanza. There are no further nominations. A floor vote is called for. All in favor. Guy Tanza elected as Town Agent.

Town Grand Juror

Marsha Omand nominates David Y. Parker, Jr. There are no further nominations. A floor vote is called for. All in favor. David Y. Parker, Jr. elected as Town Grand Juror.

Article 6. Shall the Town accept the Auditor's Report?

Guy Tanza makes a motion to accept the Auditor's Report and seconded by Joseph Dutton. No discussion. A Floor vote to accept the Auditors Report is called for. All in favor. Auditor's Report accepted.

Article 7. Shall the Town vote to approve the General and Highway Fund expenditures, net of non-tax budgeted revenues, for the town as follows:

Amount to be raised by taxes for General Fund:	\$125,047
Amount to be raised by taxes for Highway Fund:	\$157,679
Amount of Fiscal Year 2019 General Fund Surplus:	\$(23,484)
Total Municipal Taxes to be raised:	\$259,242

Motion made by Dot Maggio to accept Article 7, seconded by Guy Tanza. Discussion, Moderator Parker requests Selectboard Chair David Jones to comment on the budget. Mr. Jones pointed out and explains that all supporting documentation can be found in the town report booklet. Sally Fegley questioned surplus. Mr. Jones replied that this was the result of less payroll and legal expenses, which again are all explained in the town report. No further questions. Article 7 brought to a vote, all in favor, Article 7 passed.

2020 Brookline Town Meeting Minutes (cont'd)

Article 8. To see what dates the town will vote to collect taxes?

Moderator Parker reminds folks that the current dates are February 15th, May 15th, August 15th, and November 15th. Motion was made by Doug Wellman to amend the dates to Feb. 15, May 17, August 17 and Nov 15, seconded by Joseph Dutton. Discussion followed regarding any due dates that fall on a Saturday. John Swing made a motion to amend the amendment that indicates if the date falls on a Saturday or Sunday that it automatically goes to the next Tuesday to a normal town office scheduled open date, seconded by Stan Noga. No further discussion. A vote is called for. All in favor to keep current dates for the collection of town taxes, except if it falls on a Saturday or Sunday then it moves to the following Tuesday.

Article 9. Shall the town voters appropriate \$5,906.00 to be raised by taxes in continuing support of the following organizations?

<u>Organization</u>	<u>FY 2019 Approved</u>	<u>FY 2020 Requested</u>
American Red Cross.....	\$ 250.00	\$ 250.00
CRT-The Current Ct River Transit.....	125.00	125.00
Grace Cottage Foundation.....	300.00.....	300.00
Green-Up Vermont	50.00.....	50.00
Groundworks Collaborative	300.00.....	300.00
Historical Society of Windham County.....	250.00.....	250.00
Leland & Gray Education Foundation.....	250.00.....	-
Moore Free Library.....	280.50.....	300.00
Senior Solutions.....	500.00.....	500.00
SEVCA.....	465.00.....	465.00
VABVI-VT Assoc. for the Blind	100.00.....	100.00
Valley Cares, Inc.....	821.00.....	821.00
Vermont Center for Independent Living.....	80.00.....	80.00
Visiting Nurse Alliance.....	1,000.00.....	1,000.00
West River Watershed Alliance (now Southeastern Watershed Alliance)...	110.00.....	110.00
Windham County Humane Society.....	500.00.....	500.00
Women's Freedom Center.....	500.00.....	500.00
Youth Services.....	255.00.....	255.00
Total All Appropriations Requests to Be Voted.....	\$6,136.50.....	\$5,906.00

The motion is moved by Guy Tanza and seconded by Jean Albee & David Jones. Guy indicated that the reason the Leland & Gray Education Foundation was not approved is that we received a thank you for our donation last year, but no request for a new donation. No further discussion
 Article 9 approved in the amount of \$5,906.00.

Article 10. Shall the voters appropriate \$500.00 to be raised by taxes in support of Southern Vermont Therapeutic Riding Center?

The motion is moved by Lyndall Boal and seconded by Betty Horton
 There was discussion as to what exactly this program is and does it provide benefits to the town. Margaret Carusona indicated she has on good authority that this program benefits a number of people and is a benefit to the town. There was no further discussion. All in favor Article 10 passed

2020 Brookline Town Meeting Minutes (cont'd)

Article 11. Shall the voters appropriate \$250.00 to be raised by taxes in support of Winston Prouty?

The motion is moved by Guy Tanza and seconded by Betty Horton.

There was discussion as to whether or not this program benefits the town. Margaret Carusona again commented that she has dealt with this program in the past and it helps a tremendous amount of children and adults. A few other comments were made. No further discussion. All in favor

Article 12. Shall the voters of the Town of Brookline vote to collect its current taxes by its Town Treasurer pursuant to 32 V.S.A. § 4791?

The motion is moved by Guy Tanza and seconded by Bruce Mello

No discussion. All in favor Article 12 passed

Article 13. Shall the voters approve the appropriation of up to \$22,000 for recycling costs for fiscal year 2020?

Motion moved by Dorothy Maggio and seconded Mariam Allbee

Discussion: Selectboard Chair David Jones gives a brief history of WSWD and its associated cost to the town. A few residents point out pros and cons of having a recycle bin in our town.

A vote is called for by voice of Yea or Nay. It was too close to call, so another vote of Yea to stand: 24 and then Nay to stand: 21. Because of the closeness of the vote Doug Wellman asked for a paper vote.

At this point of the meeting Moderator Parker mentions that Representative Caroline Partridge has arrived and Jean Horton motioned to suspend meeting so Caroline Partridge could speak, seconded by Betty Horton.

TOWN MEETING SUSPENDED

Representative Caroline Partridge introduces herself and mentions she has a prepared information sheet on the back table for those interested in what she is involved in as Chairperson of the Agriculture and Forestry Committee. She also encourages that those who may be concerned in regard to education financing, especially for small towns, attend a public hearing in Montpelier scheduled for March 11th at the statehouse.

Representative Partridge addresses the concerns of the ash tree borer insect infestation and the town's right of way maintenance responsibilities for trees.

Archie Clark addresses the concerns of the recycling program and lack of funding from the state and the cost to towns. Caroline mentions part of the challenge is due to the fact that China is no longer accepting recyclables. Mariam Allbee wonders if some sort of carbon tax could be applied to those using non-recyclable packaging. Caroline says the legislature is working on trying to solve some of these issues. There being no more questions, Representative Partridge thanks the audience for their time and the ability to speak to everyone.

TOWN MEETING RESUMED

Article 13. Shall the voters approve the appropriation of up to \$22,000 for recycling costs for fiscal year 2020? Continued.

A paper vote was taken and the result was: Yes 26, No 25

Article 13 is approved and passed by paper vote

Article 14. To elect one (1) West River Modified Union Education District school director who is a resident of Brookline for a three-year term.

LeeAnn Jillson nominated by Gwen Tanza. There are no further nominations. A floor vote is called for. All in favor. LeeAnn Jillson nominated as School Director.

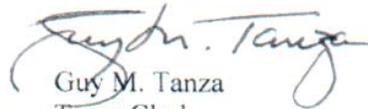
2020 Brookline Town Meeting Minutes (cont'd)

Article 15. To transact any other business that may legally come before this meeting.

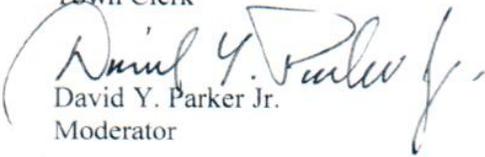
Guy Tanza ask for feedback in regard to having town meeting in the evening verses daytime. A report on the road equipment purchase committee is requested and addressed by Joseph Dutton. Bruce Mello gives an update and history as to what has been accomplished to our former school building in regard to maintenance. Bruce goes on to ask what the town expects to be done going forward.

Moderator Parker entertains a motion to adjourn. A motion to adjourn by Margaret Carusona and seconded by Betty Horton. A vote is called for and is unanimously approved. Meeting adjourned at 8:23 pm.

Respectfully Submitted,



Guy M. Tanza
Town Clerk



David Y. Parker Jr.
Moderator

Selectboard Report

The past year has been a very difficult one for all of us. Our thoughts are with everyone who has suffered a loss during this time. We also want to extend our thanks to all of the Town employees who have worked so hard to keep the Town running despite all the new challenges created by the pandemic. And thanks to all of the townspeople who have showed patience and kindness as we all learned, and continue to learn, how to keep our Town functioning despite the hurdles.

Due to the ongoing pandemic, and in order to keep everyone as safe as possible, this year our Town Meeting will be held by Australian Ballot. That means there will not be a physical in-person meeting like we normally have. Voting on all of the articles will be done by ballot, with the polls open at the Town Office on Monday, March 1 from 9:00am-7:00pm. Absentee ballots can also be requested in advance of

the vote by contacting the Town Clerk. For any questions about the articles that are on the ballot, there will be an informational hearing held electronically (via Zoom) on February 24 at 6:30pm. The details for that virtual meeting will be posted on the Town website (brooklinevt.com) in advance of the hearing. Please note that you do not need to have a computer or internet access to join this hearing. You can also call into the meeting using just a phone.

We hope as many people as possible are able to cast their ballot and participate in the process this year, despite the change. And we look forward to the future when we can once again gather in person for a normal town meeting.

Respectfully,
David Jones, Bruce Mello, Gwen Tanza, Shelby Brimmer, Joseph Dutton

Town Operating/Highway Proposed 2021 Budget

REVENUE & EXPENDITURES REPORT PROPOSED FY2022 BUDGET	FY2020 Adopted Budget	FY2020 Actual	FY2021 Adopted Budget	FY2022 PROPOSED BUDGET	Budget Increase (decrease)
TOWN OPERATIONS - see notes**					
TOWN OPERATING REVENUES					
Current Taxes (Adopted Budgets, Actual, Proposed Budget)**	\$ 149,367	\$ 144,618	\$ 147,047	\$ 131,417	\$ (15,630)
Less amount FY19 surplus applied to FY21 curr taxes & FY20 to FY22			\$ (23,484)	\$ (33,671)	\$ (10,187)
Current Taxes budgeted for Appopr. **			\$ 6,656	\$ 6,956	\$ 300
Delinquent Taxes**	-	10,855	-	-	-
Penalties	1,500	982	1,500	1,000	(500)
Interest on Taxes	1,100	2,178	1,100	1,000	(100)
Current Use	13,050	11,627	13,000	14,000	1,000
State Per Parcels - GF	300	338	300	340	40
US Refuge Rev Sharing	100	116	100	115	15
Clerk Fees	3,500	5,560	3,850	4,000	150
Dog License	500	982	600	600	-
Copies	900	1,396	900	1,200	300
Marriage/Civil Union	30	40	30	40	10
Birth & Death Certificates	-	-	100	100	-
Records Restoration Reven	825	1,937	1,400	1,500	100
Animal Impound Revenue	-	50			-
Donations(Old Cemeteries)	-	5,000			-
Reimbursements recpts	-	1,524			-
Interest On Investments	10	69	10	10	-
Sub-total non-current tax revs	21,815	42,655	22,890	23,905	1,015
TOTAL TOWN OPERATING REVENUES	\$ 171,182	\$ 187,273	\$ 153,109	\$ 128,607	\$ (24,502)
TOWN OPERATING EXPENDITURES					
Selectboard	\$ 6,550	\$ 6,550	\$ 6,550	\$ 6,550	-
Town clerk	21,560	21,478	21,560	23,744	2,184
Treasurer	5,900	3,654	8,216	8,320	104
Delinquent Tax Collector	3,600	1,738	3,600	4,000	400
Listers	3,000	713	3,000	3,250	250
Auditors	800	-	800	900	100
AssistantTown Clerk - Records Restoration	6,500	6,660	6,500	6,656	156
Election officials	400	203	400	400	-
Asst. Treasurer	8,300	6,832	6,593	9,451	2,858
Selectboard clerk	1,875	1,530	1,800	1,800	-
Animal control officer	500	500	500	500	-
Asst t c - records rstr	1,100	690	1,100	1,200	100
Road commissioner	500	-	500	500	-
Payroll taxes	4,635	4,095	4,682	5,147	465
Payroll Service Fees	1,200	1,376	1,200	1,200	-
Supplies & Postage	4,500	2,570	4,500	4,500	-
Town Report Expenses	1,200	479	700	600	(100)
Planning Commission Exp	100	-	100	100	-
Abatements	2,500	37	250	500	250
Legal Notices	600	370	600	600	-
Seminars/mileage/travel	1,500	1,161	1,000	1,000	-
Town Office-Electric	1,100	878	1,100	1,100	-
Brookline Church - electr	250	315	300	300	-
Town Office-Telephone	1,750	1,574	1,750	1,750	-
Town Office-Fuel	2,500	1,744	2,500	2,500	-
Brookline Church - fuel	60	-	-	-	-

Town Operating/Highway Proposed 2021 Budget (cont'd)

REVENUE & EXPENDITURES REPORT PROPOSED FY2022 BUDGET	FY2020 Adopted Budget	FY2020 Actual	FY2021 Adopted Budget	FY2022 PROPOSED BUDGET	Budget Increase (decrease)
Computer Svcs-Mntc	900	1,444	800	900	100
Fire Alarm	400	447	500	500	-
Legal Services	3,000	-	3,000	3,000	-
Rescue Services	15,328	15,328	15,482	15,482	-
Fire Department Services	9,000	9,000	9,000	9,000	-
Fire Dept - Mutal Aid Du	9,679	10,193	9,969	10,467	498
Copies	150	0	50	-	(50)
Copier Contract	1,350	1,427	1,405	1,475	70
Town Property Maintenance	1,200	2,538	1,200	1,200	-
Town Trash Removal	600	-	500	500	-
Dues-VLCT	1,656	1,723	1,723	1,723	-
Dues-WRC	1,200	1,236	1,259	1,259	-
NEMRC -license & support	2,200	1,461	5,000	5,000	-
Landfill Fees-WSWMD	3,643	3,643	3,488	3,488	-
Law Enforcement	510	-	510	510	-
Recycling Collection**(Special Article Current yr budget)	18,000	17,223	22,000	-	(22,000)
Insurance/Bonds	6,000	4,548	5,500	5,500	-
Old Cemeterys-Lawn mntc	2,000	6,165	2,000	2,000	-
County Tax	5,400	5,944	5,400	5,400	-
Animal Impound Expense	300	-	300	300	-
FACT TV Broadcast Fees	-	-	1,000	1,000	-
Fire permits/other misc	50	-	50	50	-
TOTAL TOWN OPERATING EXP (before appropriations)	\$ 165,046	\$ 147,465	\$ 169,937	\$ 155,322	(14,615)
Groundworks Collaborative	-	\$ 300	300	300	-
Womens Freedom Center	-	\$ 500	500	650	150
Visiting Nurse Alliance	-	\$ 1,000	1,000	1,000	-
Vt Ctr Independent Living	-	\$ 80	80	80	-
Youth Services	-	\$ 255	255	255	-
Valley Cares Inc	-	\$ 821	821	821	-
American Red Cross	-	\$ 250	250	250	-
Historical Soc. of Windha	-	\$ 250	250	250	-
Grace Cottage Foundation	-	\$ 300	300	300	-
Senior Solutions	-	\$ 500	500	650	150
SEVCA	-	\$ 465	465	465	-
Green Up Vermont	-	\$ 50	50	50	-
The Current -CT River Tra	-	\$ 125	125	125	-
West River Watershed Alli	-	\$ 110	110	110	-
Windham County Humane Soc	-	\$ 500	500	500	-
VABVI	-	\$ 100	100	100	-
Moore Free Library	-	\$ 281	300	300	-
Sthm VT Therap Riding School	-	-	500	500	-
Winston Prouty Ctr	-	-	250	-	-
L&G Educational Fondation	-	\$ 250	-	250	250
Appropriations Total (Proposed amounts voted Separately)	\$ 6,136	\$ 6,137	6,656	6,956	300
TOTAL TOWN OPERATING EXPENDITURES	\$ 171,182	\$ 153,602	176,593	162,278	(14,315)
TOWN OPERATING SURPLUS (DEFICIT)**	\$ -	\$ 33,671	(23,484)	(33,671)	

**NOTES TOWN OPERATING REVENUES AND EXPENSIDITURES

- All amounts rounded to the nearest \$1
- Clerk fees/Records Restoration fees: Statutes provide \$15 per page fee, \$11 per page for Town clerk fees/\$4 per page for Records restoration
- Combined Cash expenditures for FY2020 - WRMUED and prior Elementary & High School districts: \$ 954,522
- Recycling Expenses for completed year and adopted budgets are included in operations report; Proposed budget amount for FY2022 warned as special article and not included. If approved, impact will be a \$5,000 expenditure increase compared to FY2021 adopted budget

Town Operating/Highway Proposed 2021 Budget (cont'd)

REVENUE & EXPENDITURES REPORT PROPOSED FY2022 BUDGET	FY2020 Adopted Budget	FY2020 Actual	FY2021 Adopted Budget	FY2022 PROPOSED BUDGET	Budget Increase (decrease)
HIGHWAY OPERATIONS - see notes*					
HIGHWAY OPERATING REVENUES					
Current Taxes	\$ 158,269	\$ 158,269	\$ 157,679	\$ 157,679	-
State Aid	38,000	39,416	39,000	39,000	-
Highway Grants**	-	2,834	-	-	-
Permits Revenue	50	-	50	50	-
Interest on Investment	100	282	100	100	-
Sub tot non-cur tax revs			39,150	39,150	
TOTAL HIGHWAY OPERATION REVENUES	\$ 196,419	\$ 200,801	\$ 196,829	\$ 196,829	-
HIGHWAY OPERATING EXPENDITURES					
Summer Salaries & Mileage (including emergency, special work, etc)	\$ 17,230	\$ 8,675	\$ 17,000	\$ 17,000	-
Summer Payroll Tax Expense	1,318	644	1,318	1,318	-
Summer Contract Services & Equipment Rental	39,000	27,376	39,000	39,000	-
Salt Shed Grant Related Direct Expense	-	7,920	-	-	-
Summer Hwy Material	21,000	14,887	21,000	21,000	-
Winter Salaries and Mileage	800	1,168	800	800	-
Winter Payroll Taxes	61	-	61	61	-
Winter Contract Svcs/Equipment	33,000	38,313	33,000	33,000	-
Winter Materials	21,000	23,732	21,000	21,000	-
Town Shed-Electric	450	420	450	450	-
Town Shed Maintenance	1,000	-	1,000	1,000	-
Seminars - Hwy Employees	200	-	200	200	-
Insurance Expense	4,200	1,854	4,000	4,000	-
Stormwater Annual Permit Fee	-	-	1,140	1,140	-
Town Equip Fuel\Parts\Mntce	4,000	1,394	4,000	4,000	-
Road Signs & Misc other	1,800	-	1,500	1,500	-
Culverts	4,500	-	4,500	4,500	-
Paving Retreatment/Lines	30,000	-	30,000	30,000	-
Bridge Maintenance	3,000	-	3,000	3,000	-
TOTAL HIGHWAY OPERATIONS EXPENDITURES	182,559	126,382	182,969	182,969	-
Bond Principal**	10,000	10,000	10,000	10,000	-
Bond interest**	3,860	3,950	3,860	3,860	-
TOTAL HIGHWAY FUND EXPENDITURES INCLUDING FINANCING	196,419	140,332	196,829	196,829	-
HIGHWAY FUND SURPLUS (DEFICIT)	\$ -	\$ 60,469	\$ -	\$ -	-

NOTES TO FY2020 HIGHWAY REVENUES AND EXPENDITURES**

- Highway grant revenue in FY2020 was from a Better Roads grant. Work was completed in FY2019. Grant projects in progress, but not yet funded include the Salt Shed grant award, and several other small grants from Windham Regional Commission and Better Roads

- Bond Principal and Interest

The Town of Brookline issued a General Obligation Bond in the amount of \$200,000 dated December 1, 2010 in order to fund bridge replacement(s). Principal in the amount of \$10,000 is repaid annually; interest expense is paid twice a year. The repayment schedule requires payment on November 15 and May 15 each year through the year 2030. The unpaid principal balance as of June 30, 2020 was \$110,000 and accruable interest remaining was \$19,121, excluding the effect of any Federal sequestration additions.

Brookline Estimated Tax Rates (2021-2022)

	Proposed Budget FY/2022	Proposed Rates FY2022	Adopted Rates FY2021	Adopted Rates FY2020	Adopted Rates FY2019	FY2022 Increase (decrease)
Municipal Grand List (as billed FY20-21 Grand List) FY22 estimated	\$ 717,701		711,585	703,377	\$ 708,967	
<u>Operations To Be Voted - Proposed FY 2022 Budget</u>						
Town office operations (General fund)	131,417	0.1831	0.1757	0.1780	0.2017	0.0074
Less FY2020 general fund surplus applied	(33,671)	-0.0469	-0.0330	0.0000	0.0000	(0.0139)
	97,746	0.1362	0.1427	0.1780	0.2017	(0.0065)
Highway fund operations	157,679	0.2197	0.2216	0.2250	0.2236	(0.0019)
Total annual operations taxes to be warned & voted	\$ 255,425	0.3559	0.3643	0.4030	0.4253	(0.0084)
<u>Special Articles to be voted - FY2022</u>						
Gen. Fd - Appropriations	\$ 6,956	0.0097	0.0083	0.0087	0.0088	0.0014
Gen Fd - New Appropriation Requests	1,940	0.0027	0.0011	-	0.0001	0.0016
Subtotal - All Appropriations to be Voted/Voted	8,896	0.0124	0.0094	0.0087	0.0089	0.0030
Recycling Services	27,000	0.0376	0.0309	0.0256	-	0.0067
Highway - Equipment /Town Shed/ Other	-	-	-	-	0.0000	-
Total FY22 Special articles	35,896	0.0500	0.0403	0.0343	0.0089	0.0097
Total Municipal taxes to be voted including special articles	291,321	0.4059	0.4046	0.4373	0.4342	0.0013
Total Municipal taxes to be raised before local exemption	\$ 291,321	0.4059	0.4046	0.4373	0.4342	0.0013
<u>Local Exemption(s)</u>						
Veterans (6000 x 1.7942)(Education)(not-voted)estimated rate based on FY21 actual (60,000 x .01 x res. Tax rate estimated)	1,077	0.0015	0.0015	0.0015	0.0008	(0.0000)
TOTAL MUNICIPAL TAXES/RATE to be raised	292,397	0.4074	0.4061	0.4388	0.4350	0.0013
TOTAL MUNICIPAL TAXES/RATE to be raised	\$ 292,397	0.4074	0.4061	0.4388	0.4350	0.0013

Brookline Consolidated Balance Sheet FY 2020

Town of Brookline Consolidated Balance Sheet For the Year Ended June 30, 2020

	Historical -						Total	
	General Fund	Highway	Brookline Meetinghouse	Schoolhouse	Reappraisal	School Building		Community Fund
Assets								
Cash held in Separate Bank Accounts	60,030	222,238					4,055	286,323
Cash held in Money Market - Multi Funds	19,222		26,681	2,750	32,416	16,087	2,875	100,031
Town Office Cash Drawer	32							32
Due From Other Funds	7,805				2,873			10,678
Municipal Revenues Receivable								-
State Grants/Federal Revenue Receivable								-
Fundraising Revenues Receivable								-
Delinquent Education Taxes Receivable	399							399
Total Assets	87,488	222,238	26,681	2,750	35,289	16,087	2,875	397,463
Liabilities								
Accounts Payable & Accrued Expenses	6,021							6,021
License fees payable to State	25							25
Property Tax Overpayments Payable	5,447							5,447
Due to Other Funds		8,023				1,898		10,678
Total Liabilities	11,493	8,023	-	-	-	1,898	-	22,172
Fund Balances								
Unreserved/Unrestricted Funds	55,909							55,909
Reserved/Restricted Funds	20,086	214,216	26,681	2,750	35,289	14,189	2,875	319,383
Total Fund Balances	75,995	214,216	26,681	2,750	35,289	14,189	2,875	375,291
Total Liability and Fund Balances	87,488	222,238	26,681	2,750	35,289	16,087	2,875	397,463
Fund Percentage of Consolidated Total	22%	56%	7%	1%	9%	4%	1%	100%
Fund Balances as of June 30, 2019	42,324	153,747	23,266	2,730	32,385	2,683	2,872	263,859
Plus Annual Revenues	187,273	200,801	7,515	20	2,904	19,209	3	204
Less Annual Expenses	(153,602)	(140,332)	(4,100)	-	-	(7,703)	-	(758)
Change in Fund Balance	33,671	60,469	3,415	20	2,904	11,506	3	(554)
Fund Balances as of June 30, 2020	75,995	214,216	26,681	2,750	35,289	14,189	2,875	375,291

Notes to Balance Sheet:

- All amounts are rounded to the nearest \$1.00
- Interest income earned on Money Market account - Multi funds is allocated to each fund based on its pro-rata share of monthly balance
- Reserved and/or Restricted fund amounts in the General Fund are for restoration of records, state funds received for listers education and reserves established by town vote.
- Reserved and/or Restricted fund amounts in the Highway Fund includes bond revenues received for bridge reconstruction and special amounts voted by town.
- All Highway Funds are restricted to use of Highway operations. See additional report of Highway Fund Detail
- Community Group funds are available for community projects. Application for funds are reviewed by Selectboard
- All Brookline Meeting House (BMH) funds are reserved for BMH only. Donor restrictions for specific BMH use or projects may also apply.
- All Cemetery Funds are restricted to that fund. A donor restricted gift of \$1,000 is included in the fund balance as of year end.
- All other Town Funds allocated are reserved for use in respective fund as specified either by State law/rule or by Selectboard/Town vote.

2020 Meetinghouse & School Building Funds

Brookline Meetinghouse Fund - Revenue and Expenditures as of June 30, 2020

FISCAL YEAR REVENUES - Cash Basis

Donations - Undesignated		2,442
Donations - Windows Restoration		
Foundation Grants		5,000
Rehab Fund - Town Voted match		-
Net Fundraising Revenues:		
Fundraising Sales	50	
Fundraising Expenditures	(99)	(49)
Interest earned		23
TOTAL REVENUE		7,416

FISCAL YEAR EXPENDITURES

Building Maintenance		25
Fuel		-
General fundraising exp		885
Structural Restoration:		3,092
TOTAL EXPENDITURES		4,001
NET INCREASE (DECREASE) IN FUND BALANCE		3,415

Brookline Elementary School Building Fund - Revenue and Expenditures as of June 30, 2020

FISCAL YEAR REVENUES

Rental Revenues - SLDC		19,200
Interest earned		9
TOTAL REVENUE		19,209

FISCAL YEAR EXPENDITURES

Maintenance & Building Improvements, including Supplies		3,675
Water Testing		1,025
Fire Alarm Maintenance, includes 1 Phone line		1,104
Building Insurance		1,898
TOTAL EXPENDITURES		7,703
NET INCREASE (DECREASE) IN FUND BALANCE		11,506

★★★★★★★ Town Meeting Vote ★★★★★★★

- No in-person Town Meeting this year
- All articles will be voted by Australian Ballot, Monday March 1, 2021
from 9:00am-7:00pm at the Brookline Town Office
- Informational Hearing Wednesday, February 24, 2021 at 6:30pm
(Zoom/virtual meeting details will be posted on www.brooklinevt.com)

Vital Records

BIRTHS/ADOPTIONS

DATE	NAME OF CHILD	SEX	PARENTS
February 14, 2020	Willa Grace Bills	F	Anna Marie Jutras Jeriah Tiki Bills
August 31, 2020	Alicia Grace Dunn	F	Olivia Rose Nye Chabot Ryan Paul Dunn

MARRIAGES

DATE	BRIDE	GROOM	PLACE
September 12, 2020	Sara Anne Berry	Colin Andre' Nystrom	Brookline, VT
December 17, 2020	Lisa Noelle Salzbrunn	Duane William Farrell	Brookline, VT

DEATHS

DATE	NAME	AGE
May 30, 2020	Evelyn J. Hoard	87
June 15, 2020	Bradley Louis Cassella	84
July 8, 2020	Henry Stanley Madalinski	95
November 22, 2020	James C. Rogers	72
November 26, 2020	Curt Dorman Anthony	58

Delinquent Tax Report as of December 31, 2020

The following is a summary of the total amount of taxes owed by the listed individual property owners. It is listed in this format so that it greatly reduces the possibility that someone could deduce the net bill amount and therefore protects the confidentiality of the information concerning delinquent property owners that receive state property tax adjustment payments. This is mandated by the recent Supreme Court decision and the Legislation from the 2012 session on the disclosure of confidential tax bill information.

Monime L. Saunders	\$110.08
Totals	\$110.08

NOTE: The above totals reflect the amount of taxes, interest and penalties due as of December 31, 2020. Following is a yearly breakdown of delinquent taxes, interest and penalties:

	TAXES	INTEREST	PENALTIES	TOTAL
2019-2020	\$108.45	\$1.63	0.00	\$110.08

Regulations Governing Dog Ownership

All dogs or wolf-hybrids six (6) months or older must be licensed by April 1, 2021.
Fees are as follows:

<u>Before April 1, 2021</u>	<u>After April 1, 2021</u>
Spayed/Neutered or wolf-hybrid.....9.00	Spayed/Neutered or wolf-hybrid..... 11.00
Unneutered dog or wolf-hybrid 13.00	Unneutered dog or wolf-hybrid 17.00

These fees include \$5.00 that is sent to the State: \$1.00 goes to the State Rabies Program and \$4.00 goes to the State's Spay/Neutering Program.

For any dog not licensed by May 30, 2021 the owner will be charged a \$50.00 fine per animal, according to the Brookline Dog Ordinance. A copy of the ordinance is on file at the Town Office.

Dogs or wolf-hybrids over 3 months of age shall be vaccinated against rabies. The initial vaccination shall be valid for 12 months. Within 9-12 months of the initial vaccination the animal shall receive a booster that will be valid for 36 months. A copy of the rabies certificate will be given to the Town Clerk upon licensing the animal.

There will be a Rabies Clinic at the NewBrook Fire Department, Route 30, Newfane, VT, on a date to be determined, from 10:00 a.m. to 1:00 p.m. All animals must be either on a leash or in a cage.

The following is a summary of the fees collected in 2020 by the Town of Brookline.

	<u>Qty</u>	<u>Town</u>	<u>State</u>	<u>Late Fees</u>	<u>Total</u>
Spayed	57	228.00	285.00	0.00	513.00
Neutered	47	188.00	235.00	0.00	423.00
Male	8	64.00	40.00	8.00	108.00
Female	10	80.00	50.00	16.00	138.00
Female	1	4.00	5.00	0.00	9.00
<hr/>					
Total	128	\$564.00	\$615.00	\$12.00	\$1,191.00

RABIES ALERT

Rabies is a disease that can kill animals and people.

- Vermont law requires rabies shots for all CATS and DOGS
- Rabies shots help protect pets and pet owners from rabies.
- Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.

Questions?

Call the Vermont Rabies Hotline: 1.800.472.2437

Town of Brookline
P.O. Box 403
734 Grassy Brook Road
Brookline, Vermont 05345