

2019-2020

Annual Report

Annual Town Meeting - March 3, 2020

Annual Representative Town Meeting - March 21, 2020



Town of

Brattleboro, Vermont

Town of Brattleboro Fiscal Year Budget (7/1/20 to 6/30/21)

Town and Town School District Fiscal Year Audits (7/1/18 to 6/30/19)

HOW TO USE THE ANNUAL TOWN REPORT

The **Annual Town Report** is filled with information about the operations of the Town of Brattleboro and the Windham Southeast School District. You will find descriptive information about each of the Town's departments and the various schools. The Town Report is released each year prior to Town Meeting and Representative Town Meeting so that members of the public and Representative Town Meeting members can familiarize themselves with the materials that they are asked to consider during Town Meeting and Representative Town Meeting.

The **Table of Contents** is located at the front of this book and provides a summary of the information contained in this book. The corresponding page numbers indicate where to find the information. Some significant items are as follows:

The **Warnings for Annual Town Meeting** (March 3, 2020) contain articles from the Town and Windham Southeast School District that will be voted upon by registered voters of the Town of Brattleboro.

The **Warning for Representative Town Meeting** (March 21, 2020) contains articles from the Town that will be voted upon by Representative Town Meeting members. Immediately following the Warnings are sections with additional information about certain articles.

The **FY21 Budget** materials contain the Town Manager's Budget Message, a Budget Summary, the entire proposed FY21 General Fund Budget, FY21 Capital Requests, five-year Capital Project Plan, and twenty-five year Capital Equipment Plan. Some of the budget information is depicted in various pie charts and graphs at the back of that section.

The Annual Town Report also contains contact information for Town Departments, Schools, and Other Services. There are also lists of Town Personnel, Town Officers, and Town Meeting members. The Minutes from Representative Town Meeting last year follow the descriptive articles for this year's warning. Reports from the Selectboard, Town Manager, and other Town Departments contain information about the work by each of those entities throughout the year. Human services agencies that requested funding from the Town have submitted information about their agency and those reports are contained in Human Service Agencies' Narratives. Reports from other local agencies are contained in Other Narratives. The **Town's Auditor's Report** for fiscal year 2019 completes the information from the Town.

The Town School District ceased to exist during 2019 due to the enactment of the State's Act 46. The former Town School District is now part of the unified Windham Southeast School District. Information and reports from **Windham Southeast Supervisory Union** and **Windham Southeast School District** are contained in the latter half of this book. Reports from the Windham Southeast School District Board and the Superintendent of Schools lead the school's information. They are followed by lists of Faculty and Staff, as well as reports from Academy School, Green Street School, Oak Grove School, Early Education Services, Brattleboro Union High School, Brattleboro Area Middle School, and Windham Regional Career Center. The **Town School District Auditor's Report** for fiscal year 2019 is the final document in the Town Report.

Important Dates

The state-wide **Town Meeting Day** is scheduled on March 3, 2020. In Brattleboro, the polls are located at the American Legion, located at 32 Linden Street, and will be open from 7:00am to 7:00pm. The items to be voted upon are contained in the **Warnings for Annual Town Meeting** (above). Voters who are not registered may contact the Town Clerk's Office (251-8157) in advance and request to be added to the voter registration list. Any eligible person interested in voting, but not on the voter registration list, can go to the polls on voting day and register to vote. They must bring their Vermont Driver's License number or the last 4 digits of their social security number with them to the polls (if they do not have a Vermont Driver's License).

The Town will hold an **Informational Meeting** on Wednesday, March 11, 2020, at the Academy School, located at 860 Western Avenue in West Brattleboro. The doors open at 6:00pm, caucuses and district meetings for each of the three districts will be held at 6:30pm, and the Informational Meeting will start at 7:00pm in the gymnasium at Academy School. Members of the Selectboard, the Town Manager, and other members of the Town's management staff will present the proposed FY21 budget and other information that will come before Representative Town Meeting. Town Meeting members and members of the public are invited to attend.

HOW TO USE THE ANNUAL TOWN REPORT

Representative Town Meeting is scheduled on March 21, 2020, and will be held in the multipurpose room at Brattleboro Area Middle School (BAMS). The doors open at 8:00am and the meeting will start at 8:30am. The topics to be addressed are contained in the **Warning for Representative Town Meeting** (above). Representatives from the Town's three districts who were elected on Town Meeting Day or appointed by caucus at the Informational Meeting are instructed to attend. Members of the public are also invited to attend although only Town Meeting members are allowed to vote. The meeting generally lasts most of the day. A lunch break will be called by the Moderator in the early afternoon. Childcare services are available free of charge and food is available for purchase during the morning and through lunch.

Windham Southeast School District will hold its Informational Meeting and Annual Meeting separately from the Town. The WSESD public Informational Meeting on the proposed FY21 budget will be held in the multipurpose room at Brattleboro Area Middle School at 6:00pm on Tuesday, March 10. The WSESD Annual Meeting and FY21 budget vote will be held in the gymnasium at Brattleboro Union High School on Tuesday, March 17, 2020, at 7:00pm. More information may be obtained by contacting Windham Southeast Supervisory Union at (802) 254-3730 or by mail at: 53 Green Street, Brattleboro, VT 05301.

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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 / Moover / 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 (now a member of the Windham Southeast School District)
 Other Contributors

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

TOWN PERSONNEL

| Department | Last Name | First Name | Position | HireDate |
|----------------------|-----------------|---------------|---------------------------------|------------|
| BCJC | Bos-Lun | Michelle | Re-Entry Coordinator | 11/12/2019 |
| BCJC | Motel | Mel | Executive Director | 8/23/2017 |
| BCJC | Trepanier | Jacqueline | Program Coordinator | 11/1/2010 |
| Facility Maintenance | Brown | Russell | Facility Maintenance Supervisor | 3/4/1993 |
| Facility Maintenance | Butynski | Jeremy | Custodian 5 | 11/4/2008 |
| Facility Maintenance | Morse | Douglas | Custodian 4 | 5/21/2001 |
| 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 | Ellison | Kim | Accountant | 5/28/2013 |
| Finance | Emery | Brenda | Treasury Clerk | 10/22/2001 |
| Finance | O'Connor | John | Finance Director | 7/7/2011 |
| Finance | Stone | Leila | 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 | Michael | Chief | 12/25/1977 |
| Fire | Burke | Brody | Firefighter I | 10/23/2019 |
| Fire | Casabona | Matthew | Firefighter IV | 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 II | 3/23/1998 |
| Fire | Howard III | Leonard | Assistant Chief | 6/21/1988 |
| Fire | Hubbard | Matthew | Firefighter IV | 3/31/2014 |
| 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 | Streeter | William | Firefighter III | 7/5/2017 |
| Library | Ansart | Jennifer | Clerk II | 2/26/2001 |
| Library | Belville | Lindsay | Youth Services Librarian | 9/28/2004 |
| Library | Bruce | Maria | Clerk II | 7/6/2012 |
| Library | Carey | Courtney | Circulation Manager | 5/6/2019 |
| 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 | Liotta-Jones | Chloe | Clerk III | 5/19/2018 |
| Library | Markey | Leslie | Technical Services Librarian | 9/2/1986 |
| Library | Martyn | Ellen | Clerk | 1/24/2018 |
| Library | Walsh | Jeanne | Reference Librarian | 6/5/2003 |
| Library | Wojcik | Matthew | Electronic Services Specialist | 9/1/2016 |
| Lists | Burnell | Jenepher | Assessor | 9/22/2016 |
| Lists | Meyer | Joseph | Assistant Assessor | 3/26/2018 |
| Parking | Coulombe | Carol | Parking Enforcement Coordinator | 8/3/1992 |
| Parking | Duggan | Cheryl | Parking Enforcement 5 | 7/1/1996 |
| Parking | Phillips | Donald | Parking Enforcement 4 | 8/15/2016 |
| Parking | Sommerville | Kevin | Custodian | 9/17/2019 |
| Planning Services | Bannon | Brian | Zoning Administrator | 2/2/2009 |
| Planning Services | Fillion | Susan | Planning Director | 9/14/2009 |
| Planning Services | Graminski | Andrew | Planning Technician | 10/1/2019 |
| Police | Busch | Jonathan | Training | 7/21/2019 |
| Police | Cable | Michael | Sergeant | 1/20/2013 |
| Police | Carbone | Ryder | Training | 7/22/2019 |
| Police | Cooke | Tyler | Police Officer 4 | 10/1/2018 |
| Police | Cunningham | Timothy | Police Officer 1 | 7/15/2018 |
| Police | Eaton | Greg | Sergeant 2 Detective | 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 10 | 1/24/2010 |
| Police | Hamilton | Jason | Sergeant I | 7/21/2014 |
| Police | Kerylow | Colby | Police Officer 6 | 7/22/2013 |
| Police | Law | Tyler | Police Officer 2 | 1/22/2018 |
| Police | Llewelyn | Matthew | Police Officer 1 | 1/21/2019 |
| Police | Lockerby | David | Police Officer 1 | 7/17/2018 |
| Police | Lynde | Joshua | Police Officer 13 Detective | 12/20/2007 |
| Police | Penniman | Bradley | Police Officer 3 | 7/12/2016 |
| Police | Perkins | Robert | Patrol Supervisor 8 | 5/28/1998 |
| Police | Petlock | Adam | Patrol Supervisor 6 | 8/3/2009 |
| Police | Rodrigues Filho | Ostaquio | Police Officer | 1/19/2020 |
| Police | Stanley | Steven | Sergeant 3 | 7/24/2013 |
| Police | Warner | Carl | Patrol Supervisor 7 | 7/27/2011 |
| Police | Washburn | Ryan | Police Officer 9 | 6/4/2012 |
| Police | Winkler | Craig | Police Officer 2 | 1/23/2018 |
| Police - Admin | Barrows | Catherine | Animal Control Officer 4 | 2/10/1986 |
| Police - Admin | Bell | Tammy | Sr Clerk 2 | 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 | Dingman | Kaitlyn | Emergency Services Dispatcher 2 | 5/1/2018 |
| Police - Emgncy Srv | Dunbar | Theodore | Emergency Services Dispatcher 1 | 7/24/2019 |
| Police - Emgncy Srv | Hickin | Elizabeth | Emergency Services Dispatcher 1 | 7/15/2019 |
| 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 4 | 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 |
| Public Works | Adams | David | Mechanic | 1/7/2019 |
| Public Works | Banford | Kyle | HWY Equipment Operator 2 | 5/14/2018 |
| Public Works | Barrett | Stephen | Director | 1/21/1980 |
| Public Works | Barrows | Jason | Water Service Person 1 | 3/18/2019 |

| Department | Last Name | First Name | Position | HireDate |
|--------------------|----------------|------------|------------------------------|------------|
| Public Works | Blodgett | Scott | WWTP Operator 5 | 6/23/1990 |
| Public Works | Brooks | Hunter | Water Service Person 5 | 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 5 | 6/12/2017 |
| Public Works | Corey | Gary | WWPT Operator 5 | 10/28/1984 |
| Public Works | Dix II | Harvey | WWTP Chief Operator | 9/6/1983 |
| Public Works | Dyer | Stephen | WWTP Operator 5 | 2/4/2008 |
| Public Works | Earle | Michael | Utilities General Supervisor | 7/7/2013 |
| Public Works | Earp | Jonathan | HWY Equipment Operator 4 | 7/30/2018 |
| Public Works | Ethier | Michael | WWTP Operator 6 | 10/5/2009 |
| Public Works | Ferris | Steven | HWY Equipment Operator 11 | 6/13/1986 |
| Public Works | Flood | Jeremy | Mechanic 6 | 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 10 | 9/23/2003 |
| Public Works | Grover | Travis | HWY Equipment Operator 7 | 10/11/2003 |
| Public Works | Howard | Frank | WTP Operator 5 | 3/7/1986 |
| Public Works | Johnson | Scott | HWY Equipment Operator 4 | 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 | Leary | John | WTP Chief Operator | 5/10/2010 |
| Public Works | Looman | Richard | HWY Equipment Operator 10 | 4/15/1991 |
| Public Works | Murray | Jeremy | Seasonal Maintenance | 1/6/2020 |
| Public Works | Ogden | Matthew | HWY Equipment Operator 11 | 11/26/1990 |
| Public Works | Pacheco | Darren | Mechanic 2 | 10/22/2018 |
| Public Works | Patno | Joseph | Auto Maintenance Supervisor | 8/10/2009 |
| Public Works | Penson III | Raymond | Water Service 11 | 7/6/2005 |
| Public Works | Perna | Luke | HWY Equipment Operator | 5/13/2019 |
| Public Works | Tyler | Daniel | Hwy/Utilities Superintendent | 4/15/2019 |
| Public Works | Whitworth | Kyle | Water Service Person 2 | 9/17/2018 |
| Recreation & Parks | Clark | Sarah | Assistant Director | 12/3/2018 |
| Recreation & Parks | Cooke | Erin | Program Coordinator | 8/5/2013 |
| Recreation & Parks | Ethier | Paul | Park Maintenance Supervisor | 8/4/1996 |
| Recreation & Parks | Haskins-Norcia | Adam | Park Maintenance 2 | 4/30/2018 |
| Recreation & Parks | Isaacson | Kimberly | Administrative Assistant | 2/21/2012 |
| Recreation & Parks | Lebron | Anthony | Park Maintenance 4 | 9/17/2007 |
| Recreation & Parks | Lolatte | Carol | Director | 6/24/1985 |
| Recreation & Parks | Wells | Ronald | Senior Park Maintenance 2 | 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 | 1/22/2011 |
| Town Manager | Moreland | Patrick | Assistant Town Manager | 8/22/2011 |
| Town Manager | Nix | Sally | Human Resources Director | 6/17/2019 |

TOWN OFFICERS

(prior to 3/3/2020 elections)

| | Term Expires |
|----------------------|--------------|
| Selectboard | |
| Elizabeth McLoughlin | 3/20 |
| Daniel Quipp | 3/20 |
| David Schoales | 3/20 |
| Brandi Starr | 3/21 |
| Timothy Wessel | 3/22 |

| | |
|---------------------------------|------|
| 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 |
| Ian Goodnow JP | 1/21 |
| Peter Gould JP | 1/21 |
| Elliott Greenblott JP | 1/21 |
| Martha Healey-Nelson JP | 1/21 |
| Mary Ann Holt JP | 1/21 |
| Richard Kenyon JP | 1/21 |
| Lee Madden JP | 1/21 |
| Mary McLoughlin SB | 3/20 |
| Beverly "Mary" Miller JP | 1/21 |
| Robert Oeser JP | 1/21 |
| Daniel Quipp | 3/20 |
| 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 | 3/20 |

| | Term Expires |
|-------------------------|--------------|
| Board of Listers | |
| Tom Franks | 3/20 |
| Katherine Dowd | 3/21 |
| J Eric Annis | 3/22 |

| | |
|---|------|
| Brooks Memorial Library Trustees | |
| John R Woodward | 3/20 |
| Connie Bresnahan | 3/20 |
| Jennifer Rowe | 3/20 |
| Adam Franklin-Lyons | 3/21 |
| Sirkka Kauffman | 3/21 |
| Leo Schiff | 3/21 |
| Howard Burrows | 3/22 |
| Jane Southworth | 3/22 |
| Elizabeth Ruane | 3/22 |

| | |
|------------------------|------|
| First Constable | |
| Richard H Cooke | 3/19 |

| | |
|-------------------------|--|
| Second Constable | |
| Vacant | |

| | |
|------------------|------|
| Moderator | |
| Lawrin Crispe | 3/19 |

| | |
|---------------------------------|------|
| Trustees of Public Funds | |
| Tyler Boone | 3/20 |
| Deborah Zak | 3/21 |
| Marshall Wheelock | 3/19 |

TOWN MEETING MEMBERS

(prior to 3/3/2020 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 23, 2019

District 1

1 MICHAEL AVERILL E/19 - 22 *
 1 CAROL BARBER E/17 - 20 *
 1 NANCY BARBER E/18 - 21 *
 1 ORION BARBER E/17 - 20 *
 1 STANLEY BOROFISKY E/17 - 20 *
 1 MICHAEL BOSWORTH E/17 - 20 *
 1 SALLY BRUNTON E/17 - 20 *
 1 G. BURROWS E/18 - 21 *
 1 RICHARD CAMPBELL E/19 - 22 *
 1 GEORGE CARVILL E/19 - 22 *
 1 PAMELA CASE E/17 - 20
 1 MARY CASEY E/19 - 22 *
 1 CHRISTOPHER CHAPMAN E/18 - 21 *
 1 LAWREN CRISPE E/19 - 20 *
 1 COLBY DIX E/19 - 22 *
 1 KATHERINE DOWD E/19 - 22 *
 1 TIMOTHY ELLIS E/17 - 20 *
 1 BOB EVERINGHAM E/18 - 21 *
 1 DOUGLAS FRANTZ E/19 - 22 *
 1 MARJORIE FREHSEE E/19 - 20 *
 1 RACHEL GLICKMAN E/19 - 20 *
 1 GAIL GREENLEAF A/19 - 20 *
 1 GEORGES HERZOG E/18 - 21 *
 1 MICHAEL HOFFMAN E/19 - 21 *
 1 JENNIFER JACOBS E/18 - 21 *
 1 DANIEL JEFFRIES A/19 - 20 *
 1 JOHN KENNEDY A/19 - 20 *
 1 EMILIE KORNHEISER E/18 - 20 *
 1 WENDY-ANN LEVY A/19 - 20 *
 1 JOHN LOGGIA E/19 - 21 *
 1 TIMOTHY MACIEL E/19 - 20 *
 1 PRUDENCE A MACKINNEY E/19 - 20 *
 1 LEIGH MARTHE A/19 - 20 *
 1 ANN MCCLOSKEY E/19 - 22 *
 1 JULIA MCDUGAL RONCONI A/19 - 20 *
 1 PAULA MELTON A/19 - 20 *
 1 CRAIG MISKOVICH A/19 - 20 *
 1 JOHN OCONNOR A/19 - 20 *
 1 HENRY PEREIRA A/19 - 20 *
 1 BETHANY RANQUIST E/19 - 22
 1 RUSTY SAGE E/18 - 21
 1 DAVID SCHOALES E/17 - 20 *
 1 WALTER SLOWINSKI E/19 - 22 *
 1 SCOTT SMYTH E/17 - 20 *
 1 CHRISTINA SZPILA E/19 - 22 *
 1 LISSA WEINMANN E/19 - 21 *
 1 ELEANOR WEISS E/17 - 20 *
 1 RICHARD WRASE E/19 - 22 *
 1 EDWARD WRIGHT E/17 - 20 *

District 2

2 MARGARET ATKINSON E/18 - 21 *
 2 REBECCA BALINT E/18 - 20
 2 BRIAN BANNON E/17 - 20 *
 2 SUMMER BURCH E/17 - 20 *
 2 MOLLIE BURKE E/18 - 20 *
 2 KRISTOPHER CAIN E/17 - 20 *
 2 ROBERT CLEMENTS E/19 - 22 *
 2 DIANE COOKE E/18 - 21 *
 2 RICHARD COOKE E/17 - 20 *
 2 BEN COPLAN E/18 - 21 *
 2 ARLENE DISTLER E/18 - 21 *
 2 MERRY ELDER E/19 - 22 *
 2 ALEX FISCHER E/18 - 21 *
 2 THOMAS FRANKS E/19 - 22 *
 2 SARAH FREEMAN E/19 - 21 *
 2 RUTH GARBUS A/19 - 20 *
 2 DENISE GLOVER E/19 - 22 *
 2 VIRGINIA GOODMAN E/17 - 20 *
 2 MAYA HASEGAWA E/19 - 22 *
 2 JOSHUA JONES E/18 - 20 *
 2 ELIZABETH JUDSON E/19 - 22 *
 2 CLARICE KNUTSON E/18 - 21 *
 2 JUANITA LANE E/18 - 21 *
 2 SHELA LINTON E/17 - 20 *
 2 HB LOZITO E/17 - 20 *
 2 SYLVIA LYON E/19 - 22 *
 2 MARY MCLOUGHLIN E/18 - 21 *
 2 ABIGAIL MNOKIN E/17 - 20 *
 2 ANNE MOORE ODELL E/18 - 21 *
 2 GEORGIA MORGAN E/19 - 22 *
 2 MARGARET PATARI E/19 - 22 *
 2 DANIEL QUIPP E/19 - 20 *
 2 FRANZ REICHSMAN E/19 - 22 *
 2 VANESSA SANCHEZ E/17 - 20 *
 2 RONALD SCHNEIDERMAN A/19 - 20 *
 2 JANE SOUTHWORTH E/18 - 21 *
 2 SUSAN STAFURSKY E/18 - 21 *
 2 JOSHUA STEELE E/19 - 22 *
 2 JACQUELINE STROMBERG E/19 - 22 *
 2 KIPTON TEWKSBURY E/17 - 20 *
 2 ROBERT TORTOLANI E/19 - 22 *
 2 FRANCINE VALLARIO E/19 - 22 *
 2 MARSHALL WHEELOCK E/19 - 22 *
 2 VERONICA WHEELOCK E/17 - 20 *
 2 DEBORAH ZAK E/18 - 21 *

District 3

3 LINDA BAILEY E/17 - 20 *
 3 DORA BOUBOULIS E/18 - 21
 3 STEVEN BROWN A/19 - 20 *
 3 RONI BYRNE E/19 - 22 *
 3 TERRY CARTER E/18 - 21 *
 3 MARY COPANS E/17 - 20 *
 3 STUART COPANS E/17 - 20 *
 3 SHARON COUTURIER A/19 - 20 *
 3 CHARLES CURRY-SMITHSON E/19 - 22 *
 3 RICHARD DAVIDSON E/18 - 21 *
 3 ANTHONY DUNCAN A/19 - 20 *
 3 ELIZABETH ELWELL E/17 - 20 *
 3 CORWIN ELWELL E/18 - 21 *
 3 DAVID EMERY E/19 - 22 *
 3 RICHARD EVERS E/19 - 22 *
 3 PETER FALION E/17 - 20
 3 AMIR FLESHER E/17 - 20 *
 3 HILARY FRANCIS A/19 - 20 *
 3 CADE GLOVER-YELLOVICH A/19 - 20 *
 3 G GREEN E/19 - 22 *
 3 SARAH HADDEN E/19 - 21 *
 3 GEORGE HARVEY E/18 - 21 *
 3 OSCAR HELLER A/19 - 20 *
 3 CASSANDRA HOLLOWAY E/19 - 22 *
 3 JESSE KAYAN E/19 - 21 *
 3 EMMANUEL KEPPEL E/19 - 22 *
 3 F LEVENBACH E/19 - 22 *
 3 ANDREW MARCHEV E/19 - 20 *
 3 JAMES MAXWELL E/18 - 21 *
 3 ELIZABETH MCLOUGHLIN E/19 - 20 *
 3 RALPH MEIMA E/18 - 21 *
 3 ART MIESS E/19 - 20 *
 3 JOHNATHAN MULHALL A/19 - 20 *
 3 FREDERIC NOYES A/19 - 20 *
 3 ROBERT OESER E/17 - 20 *
 3 LEO SCHIFF E/19 - 22 *
 3 SONIA SILBERT E/19 - 20 *
 3 BRANDIE STARR E/18 - 21 *
 3 TRISTAN D TOLENO E/18 - 20
 3 KATHRYN TURNAS E/17 - 20 *
 3 KATHY URFFER E/17 - 20 *
 3 JAMES VERZINO E/19 - 22 *
 3 TIMOTHY WESSEL E/19 - 22 *
 3 KATHLEEN WHITE E/18 - 21 *
 3 MARY WHITE E/18 - 20 *
 3 GEORGE WORDEN A/19 - 20 *
 3 LOUISE ZAK A/19 - 20 *

WARNING – March 3, 2020 Annual Town Meeting

The legal voters of the Town of Brattleboro, are hereby notified and warned to meet at the polling place designated for the three districts in said Brattleboro, on Tuesday, the third day of March, 2020, to act on the following articles:

ARTICLE 1: To choose all Town officers 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, 6 members for two-year terms, and 4 members for one-year terms; District #2: 15 members for three-year terms, 2 members for two-year terms, and 1 member 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 voters of the Town of Brattleboro advise the Selectboard to amend the Brattleboro Town Charter to replace the Selectboard form of governance with that of a mayoral form of governance?"

For the above purposes, the polls will open at 7:00am and close at 7:00pm. The polling place will be at the American Legion, located at 32 Linden Street.

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

BRATTLEBORO SELECTBOARD

s/Brandie Starr, Chair s/Tim Wessel, Vice Chair
s/Elizabeth McLoughlin, Clerk s/David Schoales
s/Daniel Quipp

Brattleboro, Vermont
January 29, 2020

Town Clerk's Office, Brattleboro, Vermont, January 29, 2020, at 9:30am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 243.

Attest: s/Hilary Francis, Town Clerk

WARNING – March 3, 2020 Windham Southeast School District Special Meeting

The legal voters of the Windham Southeast School District, including the towns of Brattleboro, Dummerston, Guilford, and Putney are hereby notified and warned to meet as follows: Brattleboro at the American Legion, 32 Linden Street, Brattleboro, Vermont 05301 between 7:00 a.m. and 7:00 p.m., in Dummerston at the Dummerston School, 52 Schoolhouse Road, Dummerston, Vermont 05346 between 8:00 a.m. and 7:00 p.m.; in Guilford at the Guilford Central School, 374 School Road, Guilford, Vermont and Putney at the Putney Central School, 182 Westminster Road, Putney, Vermont between the hours of 10:00 a.m. and 7:00 p.m. on Tuesday, March 3, 2020, to vote by Australian ballot on the following article.

Article I.

To elect six (6) school directors from the nominees to serve on the school board of the merged Windham Southeast School District from the day following the Annual District Meeting:

One (1) school director who is a resident of Brattleboro for a one-year term.

Two (2) school directors (one from each town) who are residents of Brattleboro and Dummerston for a two-year term.

Three (3) school directors (one from each town) who are residents of Brattleboro, Dummerston, and Putney for a three-year term.

The legal voters of the Windham Southeast School District, including the towns of Brattleboro, Dummerston, Guilford, and Putney are further notified that voter qualification, registration, absentee voting and voting procedures relative to said special meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Dated this 22nd day January 2020.

Kristina Naylor, Chair /s/
Anne Beekman, Vice-Chair /s/
Tim Morris, Clerk /s/
Shaun Murphy /s/
Thomas Nolan /s/
David Schoales /s/
Kelly Young /s/

[Author's note: The foregoing Warning was recorded in Volume 21, of the Brattleboro Town Records, at Page 244.]

Warning – Annual Representative Town Meeting March 21, 2020

The legal voters qualified to vote in Representative Town Meeting are hereby notified and warned to meet in the Multipurpose Room at the Brattleboro Area Middle School on Saturday, the twenty-first day of March, 2020, 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.

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 an Interim Town Treasurer for a term of up to 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. Members to 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. Members to be nominated from the floor.

ARTICLE 8: To see if the Town will elect members to the Human Services Review Committee for a term of one year. Members to be nominated from the floor.

ARTICLE 9: To elect three Trustees for the Brooks Memorial Library to serve three years, and one Trustee to fill a 1-year unexpired term. The names for consideration for the term 2020-2023 are: John Woodward and Jennifer Rowe. The other people for consideration to be nominated from the floor.

ARTICLE 10: To see if the Town will authorize its Selectboard to borrow money in anticipation of taxes, grants and other revenue.

ARTICLE 11: To see what salaries the Town will pay its Selectboard members.

ARTICLE 12: To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$223,000 to fund a portion of the cost of a new fire engine to replace a 1994 fire engine.

ARTICLE 13: To see if the Town will appropriate the sum of \$43,748 for the Community Marketing Initiative promotion of Brattleboro performed jointly by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

ARTICLE 14: 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.

Warning – Annual Representative Town Meeting March 21, 2020

ARTICLE 15: To see if the Town will raise and appropriate the sum of \$190,105 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; Big Brothers Big Sisters - \$6,375; Boys & Girls Club of Brattleboro – \$17,000; Brattleboro Area Hospice - \$2,550; Brattleboro Area Prevention Coalition (a/k/a Building a Positive Community) - \$11,250; Brattleboro Centre for Children - \$4,500; Brattleboro Community Justice Center - \$5,950; Brattleboro Senior Meals - \$5,250; Family Garden - \$2,500; Gathering Place - \$3,750; Green Mountain RSVP - \$700; Groundworks Collaborative - \$19,000; Health Care & Rehabilitation Services of Southeastern Vermont- \$7,500; KidsPLAYce - \$4,000; Meeting Waters YMCA - \$7,125; Out in the Open (f/k/a Green Mountain Crossroads) - \$8,500; The Root Social Justice Center - \$5,250; Senior Solutions - \$2,700; Southeastern Vermont Community Action, Inc. (SEVCA) - \$11,400; Turning Point - \$15,000; Vermont Association for the Blind and Visually Impaired - \$700; Vermont Center for Independent Living - \$1,600; Visiting Nurse and Hospice for VT and NH - \$10,980; Windham County Humane Society - \$1,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$2,700; Women's Freedom Center - \$14,250; Windham Southeast Supervisory Union Summer Food Program - \$6,375; Youth Services - \$10,200.

ARTICLE 16: 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 17: To see if the Town will authorize the expenditure of \$36,147 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 18: 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 19: To see if the Town will adopt the following resolution and submit it to the Federal Energy Regulatory Commission (FERC) as comments to communicate the Towns' ongoing concerns and interests:

"Whereas, the peaking operations of Wilder, Bellows Falls and Vernon dams have been causing daily surface water elevation fluctuations of, on average 2-3 feet every day in the impoundments behind the dams for at least 70 years, resulting in loss of land for landowners in VT and NH and degradation of water quality and habitat of the river for decades;

"Whereas, in the late 1970s, during the last relicensing process, the Army Corps of Engineers (ACOE) conducted an erosion study on the project area; and FERC issued the last licenses in early 1979 just months before the ACOE completed their study in November of that year; and the ACOE study clearly states that pool level fluctuations are the *second most important causative factor* for erosion in the project areas.

"Whereas, the erosion study completed for the current relicensing by Great River Hydro, the current owner of these three projects did not look at the effect of pool level changes on erosion, instead, focusing only on potential erosion due to velocity along the bank edge that would be typical for a natural river system; and the Connecticut River in the project area does not function as a natural river, instead functioning as a series of lakes, with water flow controlled by the dams.

"Whereas, many towns and landowners up and down the river have used millions of dollars in public and private money to attempt to stabilize and restore their streambanks to protect property and infrastructure over the past 70 years;

Warning – Annual Representative Town Meeting March 21, 2020

“Therefore, be it resolved that the Town of Brattleboro, formally requests that the Federal Energy Regulatory Commission require, via license article, the current and any subsequent owners of the Wilder, Bellows Falls and Vernon Dams to modify current dam operations to minimize peaking; provide for ongoing streambank monitoring; develop a shoreline adaptive management plan; and create a mitigation and enhancement fund to support riverbank restoration and/or property owner compensation to reimburse towns and landowners for any and all damages resulting from the deterioration of the riverbank.”

ARTICLE 20: To transact any other business that may lawfully come before the meeting.

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

BRATTLEBORO SELECTBOARD

s/Brandie Starr, Chair
s/Elizabeth McLoughlin, Clerk
s/Daniel Quipp

s/Tim Wessel, Vice Chair
s/David Schoales

Brattleboro, Vermont
January 29, 2020

Town Clerk's Office, Brattleboro, Vermont, January 29, 2020, at 9:30am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 245.

Attest: s/Hilary Francis, Town Clerk

ARTICLE 12

ARTICLE 12: To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$223,000 to fund a portion of the cost of a new fire engine to replace a 1994 fire engine.

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 like a household using its savings account for monthly living expenses. You do it occasionally, when necessary, but it is not a sustainable ongoing practice. For FY21, the Selectboard and Town staff recommend using \$223,000 of fund balance to pay approximately 41% of the cost of replacing a 1994 fire engine. Full funding of the expected price for the replacement fire engine (\$550,000) is included within the capital equipment request for FY21 and the balance of the funding will be drawn from the Town's general operating revenues (property taxes, lo-

cal option taxes, etc.). The unassigned General Fund balance at June 30, 2019 (the end of FY19) was \$2,047,513. The Town has an adopted guideline that calls for an amount equivalent to 10% of the proposed operating budget (\$1,822,163 if there was no use of fund balance) to be kept available as a "rainy day fund," leaving \$225,350 of "excess fund balance" available for use in FY21. After the proposed \$223,000 "Use of Fund Balance" proposed in Article 12, the Town will remain in compliance with our 10% fund balance guideline.

ARTICLE 13

ARTICLE 13: To see if the Town will appropriate the sum of \$43,748 for the Community Marketing Initiative promotion of Brattleboro performed jointly by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

BRATTLEBORO COMMUNITY MARKETING INITIATIVE

On March 23, 2019, Brattleboro Town Meeting Representatives appropriated the sum of \$42,119 (equal to 10% of the Meals and Rooms tax collected by the town) for the joint promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance. Town meeting representatives allowed the release of the funds by the selectboard "upon review and acceptance of a satisfactory plan for the use of the funds and the evaluation of the results."

The Chamber and DBA sent out a Request for Proposals (RFP) looking for a marketing professional who could develop and execute a strategic and tactical marketing plan to attract visitors to Brattleboro to shop, dine, stay and enjoy our town. The result was the selection of Penniless Projects, a South Newfane, VT, marketing firm. Penniless Projects was chosen after an extensive review and interview process conducted by a project team made up of 10 members of the community that included Zon Eastes, Juno Orchestra; Lindsay Fahey, Retreat Farm; Sarah Lang, BDCC/Southern Vermont Young Professionals; Jon Megas-Russell, Brattleboro Food Co-op; Sujay Patel,

In the Moment Records; Gina Pattison, Brattleboro Memorial Hospital; Curtiss Reed, Vermont Partnership for Fairness and Diversity; Kora Skeelee, Mocha Joe's Roasting Company; Stephanie Bonin, Downtown Brattleboro Alliance; and Kate O'Connor, Brattleboro Area Chamber of Commerce. The project team's recommendation was approved by the Boards of Directors of the Chamber and DBA.

In January, after selectboard review, the LOVE BRATTLEBORO VT marketing campaign was launched. Designed to reinforce the fundamental values of diversity, inclusion, and Brattleboro's quirky, artsy, welcoming spirit, LOVE BRATTLEBORO VT is a charge, a challenge, a statement, and a command. It's a love letter from the Town of Brattleboro itself to visitors, inviting them to fall in love again and again.

The campaign includes multimedia advertising targeting northern Vermont, Massachusetts, Upstate New York, New Hampshire, and Montreal. Marketing examples include press releases to regional media and online travel sites, and rack cards to support the campaign's messaging. Additionally, a content marketing social media campaign on Facebook and Instagram will increase engagement and drive traffic to the campaign webpage, www.LoveBrattleboroVT.com. There will also be a photo contest tagging images with #lovebrattleborovt where people are encouraged to post photos of things they love about Brattleboro, or photos of themselves with people they love, on Instagram or Facebook.

The contest will run through July.

The marketing campaign is being overseen by the Chamber and DBA along with a steering committee made up of Curtiss Reed Jr., executive director of the Vermont Partnership for Fairness and Diversity; Lindsay Fahey, chief operating officer at Retreat Farm; and Zon Eastes, founder and director of Juno Orchestra.

Submitted by Kate O'Connor, Executive Director of Brattleboro Area Chamber of Commerce, and Stephanie Bonin, Executive Director of Downtown Brattleboro Alliance

ARTICLE 14

ARTICLE 14: 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.

DOWNTOWN BRATTLEBORO ALLIANCE

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 an annual 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 host annual DBA events:

- 1.) **4th Annual BrattleBoo.** Target Audience: Locals. More than 600 community members turned out to walk door-to-door 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. Also, the Teal Pumpkin Project was back, 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.) **4th Annual Bratt LUV Crawl.** Target Audience: Locals & 50-mile radius. We had a phenomenal turn out of more than 200 participants, 15 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.
- 3.) **1st Annual Short Term Rental Summit.** Target Audience: State of VT. Created and hosted the first statewide summit to have a conversation about regulation, ordinances, and policies around short term vacation rentals. Additionally the summit's goal was to talk about hospitality and how to showcase our state well to the thousands of visitors who travel via short term rentals.

Programs & Projects:

1.) **Community Building:**

- a.) **Play.Date:** childcare by donation downtown. Children get to play while the parents have date night. Partnership with Kids PLAYce & Elliot St. Fish & Chips and DBA.
- b.) **Elliot St. Block Parties:** Shining a spotlight on the fun that can be had in downtown the block parties serve to create a fun community event and bring light, music and the arts into the streets. Partnership with Elliot St. Fish & Chips.
- c.) **Summer in the Streets:** infusing Downtown Brattleboro with creative, positive, energetic performances and activities throughout the summer. Partnership with Cara Wolff Jewelry, Brattleboro Food Co-op, Steve Heim Properties, Brattleboro Food Co-op, Boomerang, ArtRAGEus, and Superfresh.
- d.) **What floats your boat?** A placemaking event that culminated in a pop-up event celebrating Alley Lane: the alley next to the Brattleboro Transportation Center at 77 Flat St. Our goal was to enliven this connector space between Flat and Elliot Streets and to celebrate

the significance of the Connecticut River watershed to our community. This project included 2 community clean-ups of this public space and served as a conversation starter for the larger project of installing public art on and in the transportation center. We worked in coalition with Experienced Goods, Vermont Contemporary Photography, Ask the River artists, town of Brattleboro and Brattleboro Area Prevention Coalition.

- 2.) **Brattleboro Minute.** In partnership with both Brattleboro Savings & Loan and River Valley Credit Union we curate and record a radio spot that runs Thursday-Sunday every week 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.
- 3.) **Stay-to-Stay.** A coalition member in the State's recruitment project we worked with our local partner Brattleboro Development Credit Corporation to host four Stay-to-Stay weekends engaging many people with our community and tempting them to move here.
- 4.) **Planagogo.** The supreme events guide for Brattleboro and beyond is a project of the Brattleboro Area Chamber of Commerce and DBA. We pay the hosting program that automatically populates the calendar site that is on multiple websites in our community.
- 5.) **Community Marketing Initiative:** On March 23, 2019, Brattleboro Town Meeting Representatives appropriated the sum of \$42,119 (equal to 10% of the Meals and Rooms tax collected by the town) for the joint promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance. Town meeting representatives allowed the release of the funds by the selectboard "upon review and acceptance of a satisfactory plan for the use of the funds and the evaluation of the results." The Chamber and DBA sent out a Request for Proposals

ARTICLE 14

(RFP) looking for a marketing professional who could develop and execute a strategic and tactical marketing plan to attract visitors to Brattleboro to shop, dine, stay and enjoy our town. The result was the selection of Penniless Projects, a South Newfane, VT, marketing firm. Penniless Projects was chosen after an extensive review and interview process conducted by a project team made up of 10 members of the community. The LOVE BRATTLEBORO VT marketing campaign was launched in February 2020.

A team member working on Brattleboro:

1.) 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.

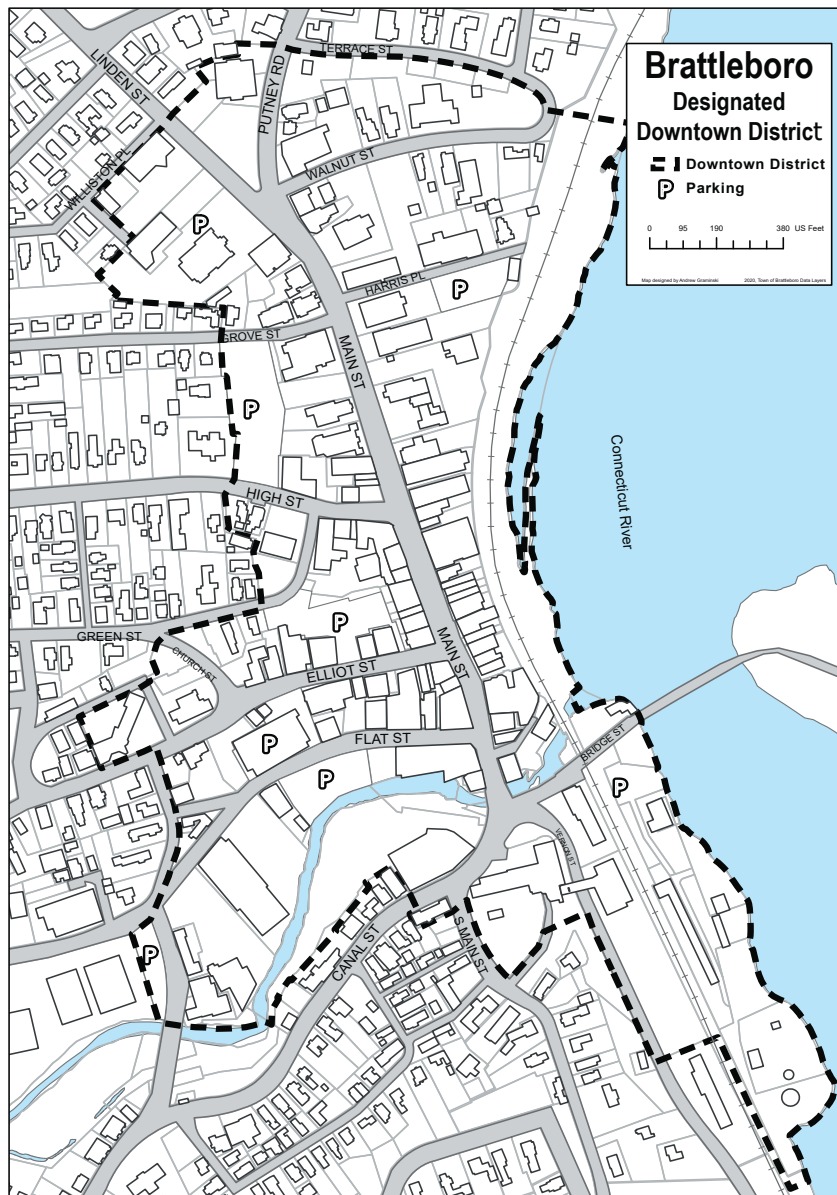
2.) Town Arts Fund: DBA is in the Brattleboro Town Arts Fund (TAF) coalition. This fund is in its first year and will award up to \$5,000 to enable the development and presentation of creative projects that contribute positively to the greater community and to the vibrancy and diversity of Brattleboro's arts and cultural landscape.

3.) Support to all in downtown:

Whether it is a 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:

1.) Flower Program: 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. We displayed over 5,000 holiday lights.

2.) Facade Grant Program: We disseminated \$1,000 to downtown merchants through our matching grant Facade Program.

3.) Website and Rack Cards: We continue to distribute 3 rack cards at 5 Vermont Welcome Centers. They focus on food, family and general travel. We continue to update and design 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.

Submitted by Stephanie Bonin,
Executive Director

ARTICLE 15

ARTICLE 15: To see if the Town will raise and appropriate the sum of \$190,105 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; Big Brothers Big Sisters - \$6,375; Boys & Girls Club of Brattleboro - \$17,000; Brattleboro Area Hospice - \$2,550; Brattleboro Area Prevention Coalition (a/k/a Building a Positive Community) - \$11,250; Brattleboro Centre for Children - \$4,500; Brattleboro Community Justice Center - \$5,950; Brattleboro Senior Meals - \$5,250; Family Garden - \$2,500; Gathering Place - \$3,750; Green Mountain RSVP - \$700; Groundworks Collaborative - \$19,000; Health Care & Rehabilitation Services of Southeastern Vermont - \$7,500; KidsPLAYce - \$4,000; Meeting Waters YMCA - \$7,125; Out in the Open (f/k/a Green Mountain Crossroads) - \$8,500; The Root Social Justice Center - \$5,250; Senior Solutions - \$2,700; Southeastern Vermont Community Action, Inc. (SEVCA) - \$11,400; Turning Point - \$15,000; Vermont Association for the Blind and Visually Impaired - \$700; Vermont Center for Independent Living - \$1,600; Visiting Nurse and Hospice for VT and NH - \$10,980; Windham County Humane Society - \$1,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$2,700; Women's Freedom Center - \$14,250; Windham Southeast Supervisory Union Summer Food Program - \$6,375; Youth Services - \$10,200.

REPORT TO BRATTLEBORO REPRESENTATIVE TOWN MEETING FROM THE HUMAN SERVICES FUNDING REVIEW COMMITTEE

Thank you to the 33 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 15 2019. We received 33 applications requesting a total of \$241,200. 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 Human Services Review 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.

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.

The committee recommends \$190,105 funding. The committee used a rigorous and thorough process to review all applications and all five members of our committee read every application and scored them individually. These scores were a starting point in the conversations about final funding recommendations.

It has been an honor to serve on this Committee. All of the current committee members would like to serve again next year. 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
Sue Graff
John Kennedy
David Miner
Kip Tewksbury

December 5, 2019

ARTICLE 15

| Applicants | FY15 Recommen dation | FY16 Recommen dation | FY17 Recommen dation | FY18 Recommen dation | FY19 Requests | FY19 Recommen dation | FY20 Request | FY20 Recommen dation | Town Meeting Allocation | FY20 Grant Total | FY21 Requests | FY21 Recommen dation |
|---|----------------------------|----------------------------|----------------------------|----------------------------|-------------------|----------------------------|------------------|----------------------------|--|------------------------|------------------|----------------------------|
| AIDS Project of Southern Vermont | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$2,000 | \$2,000 | | \$2,000 | \$2,000 | \$2,000 |
| American Red Cross – NH and VT Region | \$ 4,000 | \$ 4,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 1,000 | \$5,000 | \$2,000 | \$1,950 | \$3,950 | \$7,500 | \$6,375 |
| Big Brothers Big Sisters | | | | | \$ 10,000 | \$ 7,500 | \$7,500 | \$7,500 | | | \$7,500 | \$17,000 |
| Boys & Girls Club | \$ 9,300 | \$ 13,220 | \$ 15,200 | | \$ 20,000 | \$ 15,000 | \$18,500 | \$15,000 | \$2,275 | \$17,275 | \$20,000 | \$17,000 |
| Brattleboro Area Drop-in Center | \$ 9,600 | \$ 9,600 | \$ - | | | | | | | | | |
| Brattleboro Area Hospice | \$ 1,700 | \$ 1,700 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$2,000 | \$1,500 | \$325 | \$1,825 | \$3,000 | \$2,550 |
| Brattleboro Area Prevention Coalition | | | | | | | \$7,000 | \$5,000 | \$1,300 | \$6,300 | \$15,000 | \$11,250 |
| Brattleboro Centre for Children | | | | | | | \$5,000 | \$5,000 | | \$5,000 | \$6,000 | \$4,500 |
| Brattleboro Com Justice Center | | | | | | | | | | | \$7,000 | \$5,950 |
| Brattleboro Senior Meals | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$7,000 | \$7,000 | | \$7,000 | \$7,000 | \$5,250 |
| Brattleboro Time Trade | | | | | | | | | | | \$2,000 | \$0 |
| Family Garden | \$ 1,000 | \$ 2,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$2,500 | \$2,500 | | \$2,500 | \$2,500 | \$2,500 |
| Gathering Place | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$4,000 | \$4,000 | | \$4,000 | \$5,000 | \$3,750 |
| Green mountain RSVP | | | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$700 | \$700 | | \$700 | \$1,200 | \$700 |
| Groundworks Collaborative (formerly BADC and Morningtide) | | | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$20,000 | \$20,000 | | \$20,000 | \$20,000 | \$19,000 |
| Health Care & Rehabilitation Services | \$ 2,000 | \$ 2,000 | \$ - | \$ 3,500 | \$ 10,000 | \$ 3,500 | \$10,000 | \$3,500 | \$4,225 | \$7,725 | \$10,000 | \$7,500 |
| Inclusion Center | | | | | | | | | | | \$7,500 | \$0 |
| KidsPLAYce | \$ 3,000 | \$ 3,500 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | | | | | \$6,500 | \$4,000 |
| Meeting Waters-YMCA | \$ 2,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$7,500 | \$7,500 | | \$7,500 | \$7,500 | \$7,125 |
| Morningside House | \$ 7,500 | \$ 9,000 | \$ - | | | | | | | | | |
| Out in the Open (f/k/a Grm Mountain Crossroads) | | | | \$ 5,000 | \$ 5,000 | \$ 3,000 | \$7,500 | \$5,000 | \$1,625 | \$6,625 | \$10,000 | \$8,500 |
| Putney Foodshelf | | | | | | | | | | | \$2,000 | \$0 |
| Rich Earth Institute | | | | | | | | | | | \$1,000 | \$0 |
| Senior Solutions | \$ 2,000 | \$ 2,800 | \$ 2,800 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$3,000 | \$3,000 | | \$3,000 | \$3,000 | \$2,700 |
| SEVCA | \$ 9,000 | \$ 9,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$12,000 | \$12,000 | | \$12,000 | \$12,000 | \$11,400 |
| The Root Social Justice Center | | | | | \$ 5,000 | \$ 5,000 | \$20,000 | \$12,500 | \$4,875 | \$17,375 | \$20,000 | \$15,000 |
| Turning Point | \$ 4,500 | \$ 6,500 | \$ 7,000 | \$ 8,500 | \$ 10,000 | \$ 10,000 | \$20,000 | \$12,500 | | | | |
| Vermont Wilderness School | \$ 700 | \$ 700 | \$ - | \$ 3,000 | | | | | | | | |
| Vermont Adult Learning | | | | | | | | | | | | |
| Vermont Association for the Blind | | | | | | | | | | | \$700 | \$700 |
| Vermont Center for Independent Living | \$ 1,000 | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$1,600 | \$1,600 | | \$1,600 | \$1,600 | \$1,600 |
| Vermont Family Network | | | | | \$ 2,500 | \$ 1,500 | \$2,500 | \$1,500 | \$650 | \$2,150 | \$2,500 | \$0 |
| Visiting Nurse and Hospice of VT and NH | \$ 10,000 | \$ 10,000 | \$ 7,500 | \$ 12,200 | \$ 12,200 | \$ 10,000 | | | | | \$12,200 | \$10,980 |
| Windham Child Care Association | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | | | | | | | | |
| Windham County Humane Society | | | | | | | \$1,000 | \$1,000 | | \$1,000 | \$2,000 | \$1,000 |
| Windham County Safe Place Child Advocacy Center | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 2,500 | \$ 1,500 | \$2,500 | \$2,500 | | \$2,500 | \$3,000 | \$2,700 |
| and Southeastern Unit for Special Investigation | | | | | | | | | | | | |
| Women's Freedom Center | | | | | \$ 10,000 | \$ 5,000 | \$15,000 | \$7,500 | \$4,870 | \$12,370 | \$15,000 | \$14,250 |
| Summer Food Program (WSESU) | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$7,500 | \$7,500 | | \$7,500 | \$7,500 | \$6,375 |
| Youth Services - Big Brothers/Big Sisters | \$ 8,000 | \$ 10,000 | \$ 7,500 | \$ 7,500 | | | | | | | | |
| Youth Services | | | | | \$ 10,000 | \$ 10,000 | \$10,000 | \$10,000 | | \$10,000 | \$12,000 | \$10,200 |
| Total Recommended year to year | \$ 110,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 183,200 | \$ 146,000 | \$181,300 | \$147,300 | \$22,095 | \$169,395 | \$241,200 | \$190,105 |
| | | | | | | | | | KidsPLAYce (4,000), VNA (12,200) | \$16,200 | | |
| | | | | | | | | | approved separately by RTM | \$185,595 | | |

ARTICLE 17

ARTICLE 17: To see if the Town will authorize the expenditure of \$36,147 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).

SeVEDS IMPACT STATEMENT FOR TOWN REPORTS – 2020

Thank you to the Selectboard and voters from the Town of Brattleboro for your ongoing support of Southeastern Vermont Economic Development Strategies (SeVEDS). Since 2007, (SeVEDS) has taken on shared economic challenges we face as a region. SeVEDS, founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC), takes a proactive, long-term approach to economic development. Improving wages, attracting and keeping people, and fostering a healthy regional jobs base are all critical. But it is beyond the capacity of any single community to substantially affect these things. SeVEDS creates strategies, attracts resources, and helps us act together regionally in order to build a vibrant economy.

Background & Request

SeVEDS requests funding from all 27 towns we serve. In 2019, thirteen communities funded SeVEDS, representing 74% of Windham residents. We leverage municipal investments alongside BDCC investment to secure new state, federal and foundation funds. Our work is guided by a Comprehensive Economic Development Strategy (CEDS) regional plan funded with federal dollars and SeVEDS. Its goals are simple: Strengthen Business, Support People.

This 2019 Southern Vermont CEDS, which is available online, is the region's next step towards becoming an Economic Development District to better coordinate federal support. SeVEDS leads regional economic development with strategy and insight. Municipal dollars helped fund, and secure additional funding for these initiatives which directly result from the CEDS and SeVEDS research and planning:

- The Fall 2019 Brattleboro Report which provides an in depth overview of Brattleboro's economic and demographic data. This report is available online through the town and BDCC web site, or print upon request.

- The new Pipelines and Pathways Program in all 4 Windham high schools has since September conducted 10 field trips, dozens of classes, and engaged 350 students county-wide. Through the Sophomore Summit, workplace visits, speakers, and career-readiness trainings we connect local kids with real career pathways, including 404 Brattleboro students at BUHS. 20 Windham Career Center students are currently involved in a resume and professionalism training curriculum we are co-implementing with CTE faculty.
- Through our Workforce Center of Excellence we are building a regional workforce development system connecting people with opportunities, and employers with people. In FY'19 we helped 500 job-seekers and career-changers. We worked with 67 employers on everything from funding new workforce trainings to hosting the Career Expo, from welcoming new employees to welcoming students who will become future employees.
- We are home to Southern Vermont Young Professionals, the best YP program outside of Burlington. In the last 2 years we've hosted 20 networking events, 10 financial or homebuyer trainings, 2 galas with over 300 attendees, and engaged 500 young people building lives here.
- BDCC Paid Internships has placed 105 interns since 2014, visited over 20 campuses, and worked with 175 employers. We place regional college students of all ages, and students returning for summer or for good. 25% of interns are hired on to stay.
- INSTIG8 offers innovative services, lending and technical assistance for small businesses and startups. In 2019 we helped employers providing 25% of regional jobs. We serve local entrepreneurs with succession planning, business planning and financing, startups, "incubation" and growth.
- Capacity-building for communities - our Southern Vermont Economy Project & Community Facilities Assistance Program help towns and non-profits improve community vibrancy through local projects. Since 2017 we've provided 89 trainings on topics like financing working lands, grant-writing, broadband and housing, with 1,000+ participants getting technical assistance and training to achieve local goals. Brattleboro is a partner community.

- SeVEDS & BDCC visit every community, listen and learn, to keep evolving and adapting the work we do for you.

We have asked the Town of Brattleboro to include SeVEDS in your 2020 general fund budget. We ask every town in the Windham Region to contribute at the rate of \$3.00 per person. Therefore, we are asking the Town of Brattleboro to appropriate \$36,147.00 (based on a population of 12,049) to support SeVEDS.

We use municipal funding in three key ways:

1. As seed funding to bring more money to the region (in FY19 \$415,924 of federal and state funding);
2. For capacity to write grants, to create the programs and research and planning; and
3. To fund implementation of programs & projects.

History: Southeastern Vermont Economic Development Strategies, or SeVEDS, started in 2007 as a small group of people, from across the region looking to improve broadband and cell service.

Organization: From its inception, SeVEDS was coordinated by BDCC, and today the SeVEDS organization is a 501c3 and legal affiliate of BDCC which provides partial program funding, board support and strategy implementation staffing support.

Mission: SeVEDS develops long-term strategies that generate growth and prosperity in our regional economy.

Vision: To be recognized as the model for rural economic development in the United States.

SeVEDS

| | |
|------------------------------|----------------|
| Revenue | |
| ACCD | 25,000 |
| DED | 25,000 |
| BDCC | 50,000 |
| Other | 94,236 |
| Total Revenue | 194,236 |
| Expenses | |
| Contracted Services | 172,300 |
| Other | 18,098 |
| Total Expenses | 190,398 |
| Revenue Over Expenses | 3,838 |

ARTICLE 17

SeVEDS develops strategic planning, and projects and programs to advance those strategies. The projects and programs are then implemented through BDCC. There are few organizations regionally that can successfully secure and administer funding to the level of compliance and expertise BDCC has developed. This special capacity also means that BDCC and SeVEDS each undergo an annual audit in preparation for the required IRS 990 submission. In the last several years, the level of federal funding we have leveraged requires an additional, Single Audit under Subpart F of the OMB Uniform Guidance, which is a rigorous, organization-wide audit or examination of an entity that expends certain levels of federal funds, federal grants, or federal awards. Recipients commonly include states, cities, universities, and non-profit organizations. The Single Audit ensures compliance with the federal program's requirements for how the money can be used.

As a non-profit our mission comes first. We must always conduct ourselves in an ethical and transparent manner to ensure ongoing confidence in the organization and our ability to effectively deliver on our mission. The capacity we have built has made possible innovative initiatives which are considered state or

even national models, from the regional strategic plan to career pathways work in the high schools. The diverse range of work that we engage in, and the extraordinary partnerships that we build to accomplish that work, are indeed complex. But that is what it takes to make a difference in a rural economy, given the economic and demographic trends we fight against. There are no simple solutions or single answers to reversing decades of economic decline. That our work can be difficult to understand should not be mistaken for a lack of transparency or reporting.

Communication is the best way to ensure transparency. This work is never done. We place tremendous importance on speaking directly with town officials and local people that we serve. Over the last few years, BDCC staff attended over 100 select board meetings, many of which are televised and available for viewing from the comfort of residents' homes or in public libraries.

Last year Brattleboro Community Television (BCTV) awarded BDCC "Community Partner of the Year" **for being the most active non-profit using** their network to communicate. On the BDCC or BCTV web sites is a terrific "highlights reel" from SeVEDS Selectboard visits that BCTV

helped us create to reach a broader audience, given the very low attendance and viewership for town public meetings.

We can always do more to help more people understand and engage with our work, and we will continue to try harder to communicate with more people about the work that we do. We always welcome your questions. Please feel free to contact BDCC Executive Director, Adam Grinold at 257-7731 ext 224.

Southeastern Vermont Economic
Development Strategies & Brattleboro
Development Credit Corporation

76 Cotton Mill Hill,
Brattleboro, Vermont 05301
www.brattleborodevelopment.com
802-257-7731

**NOTE: The full report entitled
"Brattleboro Economic Update"
submitted by BDCC/SeVEDS is
included in the Town's Annual Report
under the "Other Narratives" section.
The full color version is also posted
on the Town's website at
www.brattleboro.org
> Doing Business Here
> Economic Development
> "Brattleboro Economic Update,
November, 2019."**

ARTICLE 19

ARTICLE 19: To see if the Town will adopt the following resolution and submit it to the Federal Energy Regulatory Commission (FERC) as comments to communicate the Towns' ongoing concerns and interests:

"Whereas, the peaking operations of Wilder, Bellows Falls and Vernon dams have been causing daily surface water elevation fluctuations of, on average 2-3 feet every day in the impoundments behind the dams for at least 70 years, resulting in loss of land for landowners in VT and NH and degradation of water quality and habitat of the river for decades;

"Whereas, in the late 1970s, during the last relicensing process, the Army Corps of Engineers (ACOE) conducted an erosion study on the project area; and FERC issued the last licenses in early 1979 just months before the ACOE completed their study in November of that year; and the ACOE study clearly states that pool level fluctuations are the *second most important causative factor* for erosion in the project areas.

"Whereas, the erosion study completed for the current relicensing by Great River Hydro, the current owner of these three projects did not look at the effect of pool level changes on erosion, instead, focusing only on potential erosion due to velocity along the bank edge that would be typical for a natural river system; and the Connecticut River in the project area does not function as a natural river, instead functioning as a series of lakes, with water flow controlled by the dams.

"Whereas, many towns and landowners up and down the river have used millions of dollars in public and private money to attempt to stabilize and restore their streambanks to protect property and infrastructure over the past 70 years;

"Therefore, be it resolved that the Town of Brattleboro, formally requests that the Federal Energy Regulatory Commission require, via license article, the current and any subsequent owners of the Wilder, Bellows Falls and Vernon Dams to modify current dam operations to minimize peaking; provide for ongoing streambank monitoring; develop a shoreline adaptive management plan; and create a mitigation and enhancement fund to support riverbank restoration and/or property owner compensation to reimburse towns and landowners for

any and all damages resulting from the deterioration of the riverbank."

REPORT FROM CONNECTICUT RIVER CONSERVANCY

JANUARY, 2020

Hello river neighbors,

Towns along the Connecticut River have been losing land since the 40s!

In 2017, many of the Connecticut River towns that are affected by the operation of the Wilder, Bellows Falls, and Vernon dams passed town meeting resolutions that were subsequently submitted to the Federal Energy Regulatory Commission (FERC) as comments regarding concerns about erosion issues along the river bank.

In the first quarter of 2020 we expect Great River Hydro to submit a final revised application for a new license. This year will be our last opportunity to comment on the application before FERC deems it complete.

CRC encourages all adjacent river towns to pass a resolution on Town Meeting Day and submit that resolution as comments to the Federal Energy Regulatory Commission (FERC) to clearly communicate the towns' ongoing concerns and interest in making sure that project operations are changed to minimize erosion of the riverbanks, and that towns and property owners are compensated for loss of land, or needed streambank stabilization work to protect their land and municipal infrastructure.

CRC suggests the following language:

"Whereas, the peaking operations of Wilder, Bellows Falls and Vernon dams have been causing daily surface water elevation fluctuations of, on average 2-3 feet every day in the impoundments behind the dams for at least 70 years, resulting in loss of land for landowners in VT and NH and degradation of water quality and habitat of the river for decades;

"Whereas, in the late 1970s, during the last relicensing process, the Army Corps of Engineers (ACOE) conducted an erosion study on the project area; and FERC issued the last licenses in early 1979 just months before the ACOE completed their study in November of that year; and the ACOE study clearly states that pool level fluctuations are the *second most important causative factor* for erosion in the project areas.

"Whereas, the erosion study completed for the current relicensing by

Great River Hydro, the current owner of these three projects did not look at the effect of pool level changes on erosion, instead, focusing only on potential erosion due to velocity along the bank edge that would be typical for a natural river system; and the Connecticut River in the project area does not function as a natural river, instead functioning as a series of lakes, with water flow controlled by the dams.

"Whereas, many towns and landowners up and down the river have used millions of dollars in public and private money to attempt to stabilize and restore their streambanks to protect property and infrastructure over the past 70 years;

"Therefore, be it resolved that the Town of Brattleboro, formally requests that the Federal Energy Regulatory Commission require, via license article, the current and any subsequent owners of the Wilder, Bellows Falls and Vernon Dams to modify current dam operations to minimize peaking; provide for ongoing streambank monitoring; develop a shoreline adaptive management plan; and create a mitigation and enhancement fund to support riverbank restoration and/or property owner compensation to reimburse towns and landowners for any and all damages resulting from the deterioration of the riverbank."

We will only be able to protect our local property owner rights and the health of the river by commenting and making sure that FERC has heard the public's concerns. There is nothing binding in this resolution other than communication to FERC. If we do not affect change to protect the riverbanks in this relicensing process, we will not have another opportunity until 2060!

Please submit the resolution as comments to FERC after Town Meeting, which can be done here: <https://www.ferc.gov/docs-filing/eregistration.asp>. Alternately, I am glad to help you do that.

Please try to move this resolution in your town this coming March!

KathyUrffer
River Steward

Connecticut River Conservancy
formerly

Connecticut River Watershed Council
PO Box 6219 | Brattleboro, VT 05302
www.ctriver.org
802-258-0413 | kurffer@ctriver.org

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 23, 2019

MINUTES

Pursuant to the Warning for the Annual Town and Town School District Meeting recorded in the Town Records Volume 21, page 154, the legal voters qualified to vote met at the Brattleboro Union High School Gym on March 23, 2019, at 8:30 A.M.

At 8:34 A.M., Moderator Lawrin Crispe called the meeting to order.

Checklist attendant and Assistant Town Clerk Jane Fletcher reported that more than 120 Town Meeting Members were present. Moderator Crispe announced that 78 members constitute a quorum. A total of 144 members were present at various times of the day.

The Moderator called upon Jane Southworth 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, Nancy Miller, Donald Webster, Ben Underhill, Sharry Manning and Veronica Johnson, 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 Chair Kate O'Connor 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.

PRELIMINARY MOTION #2) Selectboard member Brandie Starr 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.

Dave Schoales moved to suspend the rules: I move we suspend the rules which interfere with our tradition of having the Town and School take turns being first on the agenda. The school board initially thought the body might like to have an update and conversation about progress under Act 46, which would be

"Other Business" and therefore at the end of the meeting, so we agreed to have the Town go first. Seeing the number and complexity of the Articles before the Town, and with the experience of losing our quorum at the end of a long meeting last year, I ask that we suspend the rules so the school business can be returned to its traditional position at the beginning of the agenda. School board members will be available for Other Business at the end of the town portion of the meeting. Town and School District Boards agree with this motion.

The motion was seconded.

The Moderator reminded the body that a suspension of rules requires a two-thirds vote and is not debatable.

On a division vote, the motion was approved with 100 in favor and 30 opposed.

Town School District Business:

AUDITORS' REPORT: Under **School Article 1**, Schoolboard member Spoon Agave moved: That the legal voters of the Town School District approve the Town School District's audit reports.

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

EMPLOY CPA: Under **School Article 2**, Schoolboard member Robin Morgan moved: That the legal voters of the Town School District authorize its 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 SCHOOL DISTRICT CLERK: Under **School Article 3**, Schoolboard member Dave Schoales moved: That the appointment of Hilary Francis as Town School District Clerk for the term of one year from March 25, 2019, 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 SCHOOL DISTRICT TREASURER: Under **School Article 4**, Schoolboard member Spoon Agave moved: That the appointment of John O'Connor as Town School District Treasurer for a term of one year from March 25, 2019 be ratified, approved and confirmed.

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

SCHOOLBOARD SALARIES:

Under **School Article 5**, Schoolboard member Robin Morgan 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 Three Thousand Dollars (\$3,000.00) each, except that the chairperson shall be paid the sum of Five Thousand Dollars (\$5,000.00).

The motion was seconded. There was no

discussion, and on a standing-voice vote unanimously adopted.

FEDERAL AND STATE GRANTS: Under **School Article 6**, Schoolboard member Dave Schoales moved: That the legal voters of the Town 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 **School Article 7**, Schoolboard member Kim Price moved:

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: That the voters of the school district approve the school board to expend \$15,368,219, 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 (estimated). 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.

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

That concluded the school portion of the meeting.

Town Business:

AUDITORS' REPORT: Under **Selectboard Article 1**, Selectboard member Dave Schoales moved: That the auditor's reports be accepted as printed.

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

EMPLOY CPA: Under **Selectboard Article 2**, Selectboard member Shanta Lee Gander moved: That the Town authorize its Selectboard 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 **Selectboard Article 3**, Selectboard member Tim Wessel moved: That the appointment of Hilary Francis as Town Clerk for a term of one year from March 25, 2019, 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 **Selectboard Article 4**, Selectboard Chair Kate O'Connor moved: That the appointment of John O'Connor as Town Treasurer for a term of one year from March 25, 2019 be ratified, approved and confirmed.

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 23, 2019

MINUTES

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

TOWN ATTORNEY: Under **Selectboard 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 25, 2019 be ratified, approved, and confirmed.

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

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

Georges Herzog and Kathy Urffer were nominated.

Dave Schoales moved: That the following people be appointed to serve on the Capital Grants Review Board for a term of one year from March 25, 2019: Georges Herzog and Kathy Urffer.

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

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

Franz Reichsman nominated the following members: Franz Reichsman, Maya Hasagawa, Oscar Heller, Ben Coplan, Mary White, and Conor Floyd.

Robert Oeser nominated David Levenbach.

Franz Reichsman reviewed the responsibilities and commitment of the committee.

Shanta Lee Gander moved: That the following people be appointed to serve on the Representative Town Meeting Finance Committee for a term of one year from March 25, 2019: Franz Reichsman, Maya Hasagawa, Oscar Heller, Ben Coplan, Mary White, Conor Floyd, and David Levenbach and to further authorize the Moderator to make additional interim appointments to the 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 **Selectboard Article 8**, the Moderator announced that the Brooks Memorial Library Trustees had received an additional resignation since the time that the Articles were approved. The total number of Trustees to be nominated is four. The motion will include two nominations from the Brooks Memorial Library Board of Trustees that were not known at the time the Articles were approved.

Tim Wessel moved: That the following people be appointed to serve on the Board of Trustees for the Brooks Memorial Library:

Howard Burrows, Jane Southworth, and Elizabeth Ruane, for three-year terms (2019-2022), and John R. Woodward for an unexpired three-year term (ending in 2020).

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

AUTHORIZATION TO BORROW: Under **Selectboard Article 9**, Kate O'Connor moved: That the Selectboard be authorized to borrow money 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.

POLICE-FIRE FACILITIES: Under **Selectboard Article 10**, Brandie Starr moved: that the Town 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 further moved that upon completion of the aforementioned 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.

Art "Fhar" Miess moved to amend the motion to remove sections (a) and (e), and change the number in the final paragraph from five (5) to three (3). The motion was seconded.

After a moderate discussion, Chris Chapman moved to cease debate on the Miess amendment, requiring a two-thirds vote. The motion was seconded and by a division vote was defeated with 89 in favor and 46 opposed.

Following further discussion on the police carport, James Verzino moved to cease debate again on the Miess amendment. The motion was seconded and by a division vote was passed with 102 in favor and 32 opposed. With no further discussion, Mr. Miess' motion was defeated.

After a brief discussion on the main motion

as presented by Ms. Starr, the main motion was overwhelmingly adopted on a standing-voice vote.

RECESS: At 10:50 A.M. the Moderator declared a short recess.

At 11:08 A.M. the Moderator reconvened the meeting.

ONE PERCENT LOCAL OPTION SALES TAX: Under **Selectboard Article 11**, Tim Wessel moved: That the Town assess a one per cent (1%) local option sales tax in accordance with 24 V.S.A. Section 138.

The motion was seconded and Mr. Wessel addressed the body.

After a lengthy discussion on the pros and cons of this tax and the impacts to different sectors of the Brattleboro community, Cade Glover-Yellovich moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was defeated with 44 in favor and 88 opposed.

Following further lengthy discussion, including reminders that this tax could be removed by this same body next year, Mary White moved to cease debate. The motion was seconded and by a division vote was passed with 90 in favor and 37 opposed. With no further discussion, on a division vote, the main motion was adopted with 75 in favor and 62 opposed.

RECESS: At 1:09 P.M. the Moderator declared a one hour recess.

At 2:13 P.M. the Moderator reconvened the meeting with a quorum of over 110 people.

SELECTBOARD SALARIES: Under **Selectboard Article 12**, Dave Schoales moved: That the salary of the Selectboard Chairperson be set at \$5,000 and that the salaries of the other members of the Selectboard be set at \$3,000 each.

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

TRANSFER TO CAPITAL FUND FROM THE UNASSIGNED GENERAL FUND BALANCE: Under **Selectboard Article 13**, Shanta Lee Gander moved: That the Town 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.

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

CHAMBER OF COMMERCE AND DBA MARKETING FUND: Under **Selectboard Article 14**, Brandie Starr moved: That the Town appropriate the sum of \$42,119 from the Unassigned General Fund Balance for joint promotion of Brattleboro by the

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Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance.

The motion was seconded.

Following a moderate discussion, Elizabeth McLoughlin moved to amend the article to add the words "to be disbursed to those two agencies by the Selectboard upon review and acceptance of a satisfactory plan for the use of the funds and the evaluation of the results."

The amendment was seconded and after moderate discussion was passed on a standing-voice vote.

Following further discussion on the main motion as amended, Jim Verzino moved to cease debate. The motion was seconded and by a division vote was passed with 95 in favor and 34 opposed. With no further debate, the main motion as amended passed on a standing-voice vote.

DOWNTOWN IMPROVEMENT DISTRICT: Under **Selectboard Article 15**, Dave Schoales moved: That the Town 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 motion was seconded and there was a brief discussion. On a standing-voice vote, the article was overwhelmingly adopted.

MOUNTAIN HOME PARK SPECIAL BENEFIT ASSESSMENT TAX DISTRICT: Under **Selectboard Article 16**, Kate O'Connor moved: That the Town 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.

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

HUMAN SERVICE PROGRAMS: Under **Selectboard Article 17**, Kate O'Connor moved:

That the Town 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

The motion was seconded and Kate O'Connor explained to the body that the Human Services Review Committee vets all requests that come in and then makes recommendations to the body.

Robert Oeser moved to suspend the rules and consider Articles 17, 18 and 19 at the same time. The motion was seconded. After a brief discussion the motion passed on a division vote with 87 in favor and 38 opposed.

It was explained that KidsPLAYce and Visiting Nurse and Hospice for Vermont and New Hampshire had their own articles 18 and 19 because they missed the Human Services Review Committee application deadline and requested to be added with their own articles. Following a moderate discussion on all three articles Robin Morgan moved to amend Article 17 to fully fund as requested, increasing the total sum from \$147,300 to \$181,300.

With moderate discussion on the Morgan amendment, Jim Verzino moved to cease debate. The motion was seconded and on a division vote was passed with 82 in favor and 37 opposed. With no further debate, the Morgan amendment was defeated on a division vote with 63 in favor and 71 opposed.

After a brief discussion, Oscar Heller moved to amend Article 17 to increase the amount to \$169,395 with the Human Services Committee recommending the allocation of the additional funds.

The motion was seconded and after further discussion, David Emery moved to cease debate. The motion was seconded and on a division vote was passed with 99 in favor and 28 opposed. With no further debate, the Heller amendment passed on a division vote with 63 in favor and 62 opposed.

Following a brief discussion, the main motion as amended was adopted on a standing-voice vote.

KIDSPRAYCE: Under **Selectboard Article 18**, Shanta Lee Gander moved: That the Town raise and appropriate the sum of \$4,000 to be added to the FY20 budget to support KidsPLAYce for the residents of Brattleboro.

The motion was seconded and there was a brief discussion. Shela Linton moved to increase the amount for KidsPLAYce from \$4,000 to \$5,500. After a brief discussion, the Linton amendment overwhelming failed on a standing-voice vote.

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

VISITING NURSE AND HOSPICE FOR VT AND NH: Under **Selectboard Article 19**, Tim Wessel moved: That the Town raise and appropriate the sum of \$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.

The motion was seconded and there were brief comments from a representative of the organization. On a standing-voice vote, the article was unanimously adopted.

RECESS: At 5:17 P.M. the Moderator declared a short recess.

At 5:38 P.M. the Moderator reconvened the meeting.

ENERGY EFFICIENCY/SUSTAINABILITY: Under **Selectboard Article 20**, Brandie Starr moved: That the Town raise and appropriate the sum of \$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.

The motion was seconded.

Abigail Mnookin immediately moved to amend the article to increase the sum from \$10,000 to \$50,000. The motion was seconded and Ms. Mnookin spoke to the amendment and the importance of the need to take bold action now.

Following a lengthy discussion, Spoon Agave moved to amend the Mnookin amendment to increase the sum from \$50,000 to \$100,000. This motion was seconded.

After further debate, Emmanuel Keppel moved to cease debate on the Agave amendment. The motion was seconded and on a division vote passed with 87 in favor and 27 opposed.

With no further discussion, the Agave amendment to the Mnookin amendment passed on a division vote with 69 in favor and 47 opposed.

The main motion as amended passed on a standing-voice vote.

TOWN APPROPRIATION: Under **Selectboard Article 21**, Kate O'Connor moved: That the Selectboard be authorized to raise, appropriate and expend the sum not to exceed \$17,488,773 (Seventeen Million, Four Hundred Eighty-Eight Thousand, Seven Hundred Seventy-Three Dollars) in order to

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defray to that extent all general fund expenses for the period of July 1, 2019 through June 30, 2020, 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 \$14,786,497 (Fourteen Million, Seven Hundred Eighty-Six Thousand, Four Hundred Ninety-Seven 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, 2019, 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, 2019, November 15, 2019, February 18, 2020, and May 15, 2020; 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, 2020.

The motion was seconded and Ms. O'Connor addressed the body. She explained that the sum to be raised, appropriated and expended, as well as the amount to be collected in property taxes do not match the amounts in the original article, because they include the changes made by the body at this meeting regarding Articles 17, 18, 19 and 20, as well as the one percent (1%) Local Option Sales Tax. If approved as it currently stands, there would be a decrease in the tax rate of 0.8 cents.

RECESS: At 6:47 P.M. the Moderator declared a short recess.

At 7:02 P.M. the Moderator reconvened the meeting.

Arlene Distler moved to amend the article to increase the sum by \$15,000, with the intent to be known that the purpose of this increase is for the money to go towards an arts fund, to be administered by the Arts Council of Windham County. Peter Elwell reminded the body that there is no guarantee that the money would go to this particular fund, but that the intent has been heard. The body is authorized to increase or decrease the proposed budget, but cannot adjust line-items within the budget.

The motion was seconded and after a moderate discussion, the amendment passed on a division vote with 59 in favor and 49 opposed.

Peter Elwell reported that the new sum to be raised, appropriated and expended with this change would be \$17,503,773, and the new taxes to be collected would be \$14,801,497. The tax rate would decrease by 0.67 cents.

Following further discussion, Tom Green

moved to cease debate. The motion was seconded and on a division vote passed with 90 in favor and 21 opposed.

The original motion as amended was adopted unanimously on a standing-voice vote.

SeVEDS: Under **Selectboard Article 22**, Dave Schoales moved: That the Town 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).

The motion was seconded. Adam Grinold, Executive Director of BDCC addressed the body. There was a brief discussion before Spoon Agave moved to amend this article adding that henceforth requests from SeVEDS be accompanied by a current economic report on the town of Brattleboro.

The motion was seconded. It was clarified that this amendment is advisory in nature and that it cannot restrict actions of future town meetings.

The Agave amendment passed on a standing-voice vote.

Following a moderate discussion, the article as amended passed overwhelmingly on a standing-voice vote.

LIMITED SELF-GOVERNANCE PILOT PROGRAM: Under **Selectboard Article 23**, Shanta Lee Gander and David Schoales moved: That the Town 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.

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

HUMAN SERVICES REVIEW COMMITTEE: Under **Selectboard Article 24**, Dave Schoales moved: That the Town 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.

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

ENERGY EFFICIENCIES: Under **Selectboard Article 25**, Brandie Starr moved: That the Town 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 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.

The motion was seconded and there was a moderate discussion. George Carvill inquired about a quorum, and quorum was confirmed at 81 members.

Oscar Heller moved to cease debate. The motion was seconded and passed on a standing-voice vote.

With no further discussion, the article was defeated on a standing-voice vote.

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

SHANTA LEE GANDER RESOLUTION
– Dave Schoales offered the following resolution:

WHEREAS, Shanta Lee Gander has served on the Brattleboro Selectboard from March 26, 2018 through today; and

WHEREAS, Ms. Gander is the first Person of Color to sit on the Brattleboro Selectboard; and

WHEREAS, Ms. Gander has been a passionate and enthusiastic supporter of incorporating compassion and fairness into all aspects of Town government; and

WHEREAS, Ms. Gander has devoted substantial personal time meeting with the community's Compassionate Brattleboro Committee to bring compassion alive in the conduct of business and the community at-large; and

WHEREAS, Ms. Gander brought fresh inquiries and insights into the Town's budget process; and

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WHEREAS, Ms. Gander has been a strong supporter of the arts in the region and brought her vast experience in the arts to the decisions that she made on the Selectboard; and

WHEREAS, Ms. Gander strongly supported open dialog with community members on all matters that came before the Selectboard this year; and

WHEREAS, Ms. Gander has served the people of Brattleboro with a caring heart and an eye for fairness.

NOW, THEREFORE, BE IT RESOLVED, that this Representative Town Meeting, on its own behalf and on behalf of the entire Town, thanks Shanta Lee Gander for her year of service on the Brattleboro Selectboard.

KATE O'CONNOR RESOLUTION – Tim Wessel offered the following resolution:

WHEREAS, Kate O'Connor has served on the Brattleboro Selectboard for the past 6 years; and

WHEREAS, Ms. O'Connor served as a Town Meeting Member before being elected to the Selectboard; and

WHEREAS, Ms. O'Connor is part of the second generation of a family who has provided decades of caring service to the Town offering countless hours of service to the community; and

WHEREAS, Ms. O'Connor served as Vice-Chair and Chair of the Selectboard during her tenure, leading the Town through many challenges including successful searches for a Town Manager and Town Clerk, the siting of a skateboard park, and the reconstruction of aging facilities to meet the modern needs of the Police and Fire Departments; and

WHEREAS, Ms. O'Connor arranged for the Selectboard to meet in Montpelier with Governor Peter Shumlin to encourage economic equity for Brattleboro as a "hub town", and in Brattleboro with Governor Phil Scott and his cabinet for the "Capital for a Day" program; and

WHEREAS, Ms. O'Connor has effectively represented Brattleboro's interests in communications with other Vermont leaders at the State House and throughout State government; and

WHEREAS, Ms. O'Connor served as Brattleboro's representative to the Windham Solid Waste Management District Board of Supervisors in 2013-2014; and

WHEREAS, Ms. O'Connor has kept a watchful eye on Town expenditures in order to maintain affordability for the taxpayers in the Town of Brattleboro.

NOW, THEREFORE, BE IT RESOLVED, that this Representative Town Meeting, on its own behalf and on behalf of the entire Town, thanks Kate O'Connor for her many years of dedicated service on the Brattleboro Selectboard and to the Town.

OTHER BUSINESS: Under **School Article 8**, to transact any other business that may lawfully come before the meeting. The Moderator reminded the body that all items under Other Business are non-binding. The following items were brought before the assembly:

State Portion of 1% Local Option Sales Tax: John Kennedy requested that the Selectboard and town staff work with elected officials in Montpelier to identify funding from the 30% of the money that the State gets from the 1% local option sales tax, to go back to benefiting the town.

Emails and Open Meeting Law: John Loggia commented on the emails that were circulated to members of the body prior to the meeting, and questioned if that is in violation of the spirit of the meeting and in violation to the Open Meeting Law. He suggested that all communication go through the Town Clerk.

Bob Gannett: Bob Tortolani recognized Senator Bob Gannett in coming up with the concept of Representative Town Meeting. He also applauded Lawrin Crispe on doing an excellent job as Moderator.

School Merger: Robin Morgan reminded the body that if the Act 46 merger happens, the Town School District will no longer exist and will therefore not present the school budget at Representative Town Meeting. She encouraged members to attend the unified school district meetings going forward.

Monthly Community Meetings: Emilie Kornheiser informed the body that the three State Representatives hold monthly community meetings.

BCTV: Jim Maxwell acknowledged BCTV and thanked them for their wonderful work.

There being no other business, there was a motion to adjourn. The motion was seconded and with no discussion, the motion passed unanimously with a standing-voice vote. The meeting adjourned at 9:27 P.M.

Attest:

Hilary Francis
Town Clerk

Kate O'Connor
Selectboard Chair

Lawrin Crispe
Moderator

SELECTBOARD

The Selectboard met 29 times in 2019. Over the course of the year, the Selectboard addressed the usual 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, interacting with those boards and committees about matters of importance in their areas of oversight, and receiving and responding to questions, concerns, and ideas from various members of our community.

The Selectboard—as it does each year—also addressed a variety of other matters throughout 2019 including the following:

1. Created a Sustainability Coordinator position to strengthen the Town's work on climate protection and on broader measures of community sustainability, and to promote and support sustainability initiatives among the people and organizations in our community.
2. Achieved a long-standing Selectboard goal by awarding a contract to a pair of consultants with vast experience in social equity and racial equity to provide unconscious bias and cultural humility workshops for all Town staff and the Selectboard. In early February of 2020, following the final session

in a series of seven workshops, a committee of employees will drive the Town's continued work to address systemic inequities and ensure the Town's workplaces are safe and welcoming for all.

3. Invested in pay equity for all Town employees, through our support for and approval of (1) new collective bargaining agreements with our four employee unions and (2) creation of transparent pay ranges for all non-union positions and actual pay increases for some of those positions.
4. Adopted a Rental Housing Registration and Inspection Program to ensure consistency and safety in all Brattleboro rental housing units. Also, approved a health order and supported litigation to support the enforcement of that order at two properties where especially egregious violations were found.
5. Approved Town funding for Project CARE and increased Town support for a variety of non-governmental social service initiatives addressing opioids, homelessness, and other challenges that are faced by our most vulnerable residents and are impacting our broader community.
6. Approved and funded a 90-day pilot "Work Today" program which will be implemented in the Spring of 2020 to

provide daywork opportunities to community members who experience barriers to stable employment.

7. Supported Town staff's decision to install porta-potties around the Town to address urgent public health and general convenience concerns. We continue to research options for providing more permanent facilities in a way that will best serve our community and be affordable in our Town budget.
8. Approved the conversion of two metered parking spaces on Main Street to be reserved for use by drivers with handicapped parking permits.

This is only a sampling of the things achieved in the fast-paced 2019. All of this and more could only have been accomplished through the innovative thinking and fearless movement of our Town Staff. The "grit" and creativity of our staff is what provides the foundation for this Board's success.

Working with this Board has been a pleasure. We are five people, not easily swayed, who are able to stand on conviction, as well as roll up our sleeves and work together to get the job done for Brattleboro.

Sincerely,
Brandie Starr, Chair

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 maintains a Class 8 rating in the National Flood Insurance Program Community Rating System, 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.** Work on the Downtown Design Plan began in 2019. PlaceSense, a consultant, was hired after a competitive procurement process. Extensive public outreach was conducted from August – October 2019. The Better Block Challenge gave out mini grants for temporary placemaking in downtown. A multi-day charrette was held in October in which the public could

engage with the consultants around the following issues: public art, bicycle and pedestrian facilities in the downtown, green stormwater infrastructure, and placemaking. The Plan will be completed in 2020.

- **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) to help fund environmental assessment at the Long Falls Paperboard site.

- **Report annually on energy progress.** In August 2019, the Planning Services Director reported to the Selectboard.
- **Encourage the improved energy efficiency of municipal and school district buildings and operations.** Energy efficient upgrade to the building envelope, controls and systems were completed at the Nelson Withington Skating Rink. These upgrades were identified in the 2016 Municipal Energy Audits report.
- **Disseminate information on energy efficient resources and programs.** The Planning Services Department promotes available design technical support and rebates for energy efficiency. Standard permit conditions refer property owners

to Efficiency Vermont, the SEVCA weatherization program, and GMP's eHome program.

- **Maintain and develop library programs and services that contribute to the education of children, including stimulating early childhood learning.** The Children's Room continues to offer Rhyme Time weekly for children 5 and under and their caregivers. Rhyme Time engages children through stories and songs and educates caregivers by modeling behaviors which strengthen early literacy skills. The Children's Room has implemented a 1000 Books Before Kindergarten program which encourages parents and caregivers to read to children, which studies have shown, improves kindergarten readiness. The beginning to read collection, known as the Easy Reader section, has been reorganized and color coded to empower parents and children in selecting titles which match the child's reading level without the confusion of misaligned 'levels' established by publishers.
- **Maintain and develop library programs and services that contribute to the personal education of adults (of all ages) pursuing lifelong learning opportunities.** The Library sponsored over 100 programs for adults in 2019; from Community Conversations on Compassion, scholar-led discussions of the amendments that comprise the Bill of

Rights and monthly lectures by speakers from the Vermont Humanities Council, to standing sessions of the Scrabble Group per week and workshops on making art books. In addition, we offer resources for individual exploration, such as access to Universal Class for acquisition or honing of a broad range of skills, Mango for online instruction and support to learn languages and Kanopy and Acorn TV for streaming video to enhance one's cultural and recreational pursuits.

- **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.
- **Support programs that preserve and upgrade housing stock; and Research building code enforcement programs** The Selectboard passed a Rental Inspection Improvement Ordinance, requiring all rental housing units to be inspected at least every four years. The ordinance took effect in October.
- **Continue to support the efforts to develop new homeownership and rental opportunities that are affordable to very low, low- and moderate-income households.** The Planning Services Department is in the process of applying for neighborhood development area designation from the State of Vermont which would provide exemptions from Act 250 review and discounts on other state permitting fees, for qualifying "mixed income" projects in the designated area. The designated encompasses a ½ mile radius around the designated downtown and extends up Canal Street to Exit 1.
- **Support regional non-profit rehabilitation loans.** The Selectboard authorized the submission of a Vermont Community Development Block Grant application to support Windham Windsor Housing Trust programs with funds to provide home repair loans to income eligible homeowners and homeownership counseling and education for first time homeowners.
- **Work with federal, state, regional, and local agencies and any other available public or private funding sources to secure funding for the bicycle and pedestrian systems.** Applied for and received a Vermont Agency of Transportation Bicycle and Pedestrian

Scoping Grant to study the creation of a bicycle lane from the Exit 2 interchange east along Western Avenue and High Street to the intersection of Main Street. Work will commence in 2020.

- **Use parking technologies that offer customer and policymakers the maximum flexibility.** The Town installed new "smart" parking meters and kiosks that accept credit/debit cards, cash and cell phone payments.
- **Incorporate art, culture and placemaking in community master plans.** The Downtown Design planning process engaged the public in placemaking. A "Better Block Challenge" was held as part of the outreach process to encourage community groups to undertake placemaking projects. Three projects were installed for one weekend. The final plan will include recommendations for incorporating public art as well as identify placemaking strategies.
- **Explore joining the Certified Local Government program.** Several town commissions and committees learned about the Certified Local Government (CLG) program. The Planning Services Department held a presentation on the (CLG) and a walk of two historic districts in town.
- **Support the temporary re-use of vacant and/or underutilized spaces for art production, exhibitions and murals. Consider developing a set of pilot projects and guidelines that support pop-up installations and events in the public realm.** The Planning Department worked with Downtown Brattleboro Alliance and several community partners to bring "Alley Lane" a temporary pop-up event to the alley at the Transportation Center. This one-night only event transformed the space with public art, light, music, and activities.
- **Evaluate ways to fund public art.** Representative Town Meeting members voted to commit public funds for the arts. The Selectboard approved guidelines and an application process created by a working group of the Arts Council of Windham County. A request for proposals was released in November and grants will be made in early 2020.
- **Educate residents, visitors and town personnel regarding the identification, threat, and control of invasive species.** The Conservation Commission continued a pilot project of manually controlling Japanese knotweed throughout the growing season at the West River Park.

The Commission also provided input on plan to revegetate the stream bank at the Creamery Bridge.

- **Promote, sponsor, and organize events that connect residents to the natural environment.** The Conservation Commission hosted a Source to Sea Cleanup event in September.
- **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. In 2019, three sites received financial assistance for assessment or cleanup planning.

Progress Report on All Hazard Mitigation Plan

The Select Board adopted the 2015 All Hazard Mitigation Plan on December 15, 2015; it was formally approved by the Federal Emergency Management Agency on February 2, 2016 and will expire on February 1, 2021. The Plan adopted hazard mitigation actions classified as engineering projects, third party projects, regulations, buyouts, policies, and training & equipment.

In the past year, the Town has: supported brownfield mitigation work for the 250 Birge Street floodplain restoration project; supported the Brattleboro Housing Partnerships efforts to relocate residents from Melrose Terrace by providing grant and permitting support for Red Clover Commons II; worked with the Army Corp of Engineers on a dam inundation models and emergency response plans; worked with the Army Corp of Engineers to improve flood plain mapping along the Whetstone Brook and to identify sites for hazard mitigation projects; provided data for State hazard mitigation applications to stabilize segments of Route 9 in West Brattleboro as well as advocated for upgrades to the Melrose Bridge to allow free passage of floodwaters; through the Planning Commission, has reviewed potential changes to the Land Use Regulations to improve flood resilience; and worked with the Tri-Park Cooperative Housing Cooperative and Dubois & King to produce a master plan to remove homes at greatest risk of flood damage from Mountain Home Park.

Public outreach for the 2021 plan update will begin in early 2020. The full plan can be found at: <https://tinyurl.com/Brattleboro-2016-HMP>

TOWN MANAGER'S REPORT

Partnership and Teamwork was the theme for Town staff in 2019. Working together with people and organizations inside and outside Brattleboro is always an essential part of our work supporting the Selectboard and in the day-to-day management and operations of Town government services. But that seemed particularly true and particularly important this past year. Here are a few highlights:

Increased Visibility of Poverty, Homelessness, Hunger, Opioids

These overlapping challenges have historically been present here and elsewhere, but in the past few years have become increasingly visible, not just in Brattleboro but all over Vermont and throughout the country. During 2019, our community increased both the breadth and depth of our partnerships to address these challenges. The Town joined with traditional partners such as Groundworks Collaborative, Brattleboro Housing Partnerships, and the Windham and Windsor Housing Trust and increasingly partnered (especially on matters related to opioids and mental illness) with Turning Point, the Brattleboro Retreat, Brattleboro Memorial Hospital. We agreed with Youth Services on the scope and funding for the "Work Today" pilot program that is planned for the spring of 2020, expanded Project CARE in collaboration with Groundworks and Turning Point, shared information and resources in a variety of broad interagency meetings and projects addressing opioids, and paid for the weekly servicing of 3 strategically placed porta-potties that were cleaned and stocked daily by Groundworks. Meanwhile, the Downtown Brattleboro Alliance, Brattleboro Planning Commission, and others organized a variety of events to bring people together for positive interaction both in traditional public gathering locations and in some less traditional spots like alleys and parking lots.

Traffic Safety

We continued making the streets of Brattleboro safer and more accessible for all users. Some of this was implemented in 2019 (such as adding a handicapped parking space on the east side of Main Street, installing speed tables on Guilford Street near Memorial Park, and painting bicycle "sharrows" on Williams Street) and some was proposed and approved in 2019 for implementation in 2020 (such as a handicapped parking space on the west side of Main Street, a handicapped parking space on Canal Street near South Main Street, and a study of potential future bike lanes on Western Avenue and High Street between I-91 Exit 2 and Main Street). By far the most significant potential improvements were the result of ongoing communications between the Town and the Vermont Agency of Transportation (VTrans). In response to concerns raised by community members and Town officials, VTrans officials began actively considering lower speed limits on Route 5 (Putney Road) and Route 9 (Marlboro Road); the addition of crosswalks at Hannaford (with a dedicated walk signal), near Town Crier Drive (with a

rapid rectangular flashing beacon or RRFB), and near Westgate and Mountain Home Park; the improved delineation of bike lanes on Putney Road, the addition of bike lanes on Marlboro Road, and (in conjunction with the upcoming construction of the new bridge to Hinsdale) the extension of a sidewalk along Route 142 (Vernon Street) to a new crosswalk (with a dedicated walk signal) at Royal Road (the entrance to the Morningside Commons neighborhood).

Diversity, Inclusion, and Equity

The Town's commitment to racial equity and social equity continued in 2019 through ongoing active participation in the Community Equity Collaborative (CEC) and the CEC's Diverse Workforce Development Committee, through adjustment of our recruiting practices to be more explicitly inclusive (which yielded noticeably more diverse applicant pools for Human Resources Director, Finance Director, and Sustainability Coordinator), through continued collaboration with the Windham Southeast School District's Diversity and Equity Committee in organizing the downtown Diversity Day celebration for the first Friday in May, and through continued sponsorship of the Vermont Vision for a Multi-Cultural Future conference for the first week in November. We also moved forward with our internal organizational development work around equity and inclusion by hiring Curtiss Reed for general guidance and the team of Dr. Dottie Morris and Dr. Mary Gannon (chosen from 6 groups of trainers who responded to the Town's request for proposals) for a series of workshops engaging all Town employees and the Selectboard in the principles of unconscious bias and cultural humility. Building on the baseline of knowledge and skills created by those workshops, we plan to activate a committee of employees (chaired by Human Resources Director Sally Nix) in February to lead our continuing efforts to address systemic inequities and ensure that the Town of Brattleboro is a safe, welcoming, and inclusive environment, both in our workplaces and in the community we serve.

Self-Governance

The 2019 Representative Town Meeting adopted a resolution supporting a statewide effort (coordinated by the Vermont League of Cities and Towns [VLCT] and supported by all 5 members of Brattleboro's Legislative Delegation) to convince the State of Vermont to allow municipalities a greater degree of self-governance. The primary focus of that effort is on a bill that passed the Vermont Senate in 2019 to create a pilot program empowering selected municipalities to exercise increased independent authority. The form in which that bill passed the full Senate significantly reduced the expected benefits of the pilot program, so we are trying to achieve an outcome in the House that will more closely resemble the original bill. That original bill was modeled after a pilot program in West Virginia that was so successful the West Virginia Legislature made increased municipal authority a permanent part of that state's governance structure. VLCT also is coordinating with municipal officials from all

over Vermont to incorporate the principle of self-governance into our collective support for (or opposition to) function-specific bills that would impact the relationship between state and municipal authority. Brattleboro Town officials continue to be actively involved in this statewide effort to achieve greater local self-governance.

Municipal Center

After an unsuccessful attempt to form a partnership with the State of Vermont for the renovation and shared use of the Municipal Center, we were able to identify an even better way forward with the Windham and Windsor Housing Trust (WWHT). The conceptual framework for this partnership would have WWHT take the lead on project management for the renovation and then manage housing units on the top two floors, consolidate the Town's administrative offices on the first floor, and relocate the Town's public meeting rooms, Brattleboro Community Television (BCTV), and Brattleboro Community Justice Center (BCJC) to the basement. The tentative timeframe for the project begins with formalizing our partnership and pre-feasibility design work in 2020, followed by the feasibility, funding, final design, and construction phases during the following three years. If the project goes as planned, it will upgrade our municipal facilities, add downtown housing with on-site parking, increase the Grand List, and restore an historic local landmark in a manner that is cost effective for Brattleboro taxpayers.

Collective Bargaining Agreements + Compensation for Non-Union Employees

As noted elsewhere in this Town Report, in my budget message and in other materials related to the proposed FY21 General Fund Budget, Town management and non-management employees collaborated extensively in 2019 to address pay equity and other employment matters. Collective bargaining agreements with all four of the Town employee unions expired on June 30, 2019. Through 17 negotiating sessions and extensive work outside those meetings (including 15 Selectboard executive sessions), we arrived at settled contracts with all four units. We also conducted a review of internal equity for the compensation received by all non-union employees and created a more equitable and transparent system that includes published pay ranges for all non-union positions. A committee of employees representing all four unions and the non-union employee group worked with Town management and The Richards Group to establish a system through which employee cost sharing for premiums is being reintroduced in the town's employee health insurance program. The impact of all of these changes is reflected in the proposed FY21 Budget.

Management Team

In June, Sally Nix joined our team as Human Resources Director. Sally brought with her 23 years of professional experience in the Fitchburg, Massachusetts, school

TOWN MANAGER'S REPORT

system and an infectious positive approach to improving the Town's HR policies and practices. She has already added significant value to our Town government operations both through management level actions and through support and direction for individual employees.

The Selectboard voted in August to create a Sustainability Coordinator position. This followed Representative Town Meeting's decision to increase Town funding for sustainability and the explicit support of some RTM members and community members for the creation of this position. A group of residents collaborated to advocate for the creation of the position and Town staff provided advice about the optimum scope and authority of such a position if the Selectboard decided to create it. After the Selectboard voted to create the position, we advertised nationally and received applications from more than

75 individuals, the majority of whom were well qualified for this position. Our search committee included 2 community members, 2 Selectboard members, and 4 members of the Town's senior management team. Together we selected Stephen Dotson to be the Town's first Sustainability Coordinator. Stephen brings to the Town more than a decade of experience working on a wide variety of sustainability and social action projects and programs (sometimes as an employee and often as a consultant or contractor), including several local businesses and non-profit organizations here in Southern Vermont. His first day as a Town employee was February 3, 2020.

John O'Connor retired after 8+ years as the Town's Finance Director. John kept impeccable books and brought a quiet, steady presence to his work on the Town's senior management team. We had hoped

that this report also would include news of a new Finance Director, but our first search for John's successor ended unsuccessfully last October. We are currently contracting with the accounting/auditing firm of Melanson Heath for Interim Finance Director services and have begun a second recruitment. We hope to announce the hiring of a new full-time Finance Director in the spring.

Please Let Us Know What You're Thinking

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 2019-2020, before reductions for various tax exemptions was \$1,398,203,392. A large number of properties in Brattleboro are entirely exempt from taxation in accordance with state statutes. 209 properties fell in this category in 2019, reducing the Grand List by \$189,718,480. 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 2019-2020 was \$1,169,776,708 up 0.75% from the 2018 Grand List's total of taxable property of \$1,161,038,732, as lodged with the Town Clerk and used to set the tax rates. The final net taxable 2019-2020 Grand List value after adjustments for any Errors and Omissions approved and signed by the Selectboard on or before December 31 was \$1,170,596,953 up 90% from the 2018-2019 final Grand List of \$1,160,169,213.

The composition of the taxable municipal 2019 Grand List, before the deductions totaling \$37,887,959 for non-statutory exemptions, stabilization agreements, veterans' exemptions, and the current use program was as follows:

| | | |
|----------------------|---------------|--------|
| Residential | \$623,674,250 | 51.61% |
| Mobile Homes | 15,806,080 | 1.31 |
| Vacation Homes | 1,341,440 | 0.11 |
| Commercial | 270,575,180 | 22.39 |
| Commercial Apts | 36,720,180 | 3.04 |
| Industrial | 94,699,070 | 7.84 |
| Utilities | 42,131,170 | 3.49 |
| Farm | 7,017,180 | 0.58 |
| Other (Condos) | 36,898,960 | 3.05 |
| Woodland | 2,605,010 | 0.22 |
| Miscellaneous (Land) | 13,693,240 | 1.13 |
| Personal Property | 63,323,152 | 5.24 |

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

Town-wide Reappraisal Status:

The Assessment Office completed its most recent town-wide reappraisal in 2010. Based on the results of the 2019 sales study conducted by the State, the accuracy of the property valuations remains reasonably good. The most recent sales report, which was effective on 1/1/2020, sets our Common Level of Appraisal at 101.31%, of market value. Our Coefficient of Dispersion, a statistical measure of variability, was set at 13.38%, 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, eleven 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, 2019 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 12/31/19 | | | | |
|--|----------------------------|-------------------------------------|---------------------------|--------------------------------|
| <u>Tax Year</u> | <u>Taxes Billed</u> | <u>Interest& Penalty</u> | <u>Collections</u> | <u>Balance 12/31/19</u> |
| 2016 | 30,916,327 | 121,675 | 31,033,222 | 4,780 |
| 2017 | 31,008,242 | 101,658 | 31,101,997 | 7,903 |
| 2018 | <u>31,980,999</u> | <u>130,198</u> | <u>32,087,012</u> | <u>24,185</u> |
| Totals | 93,905,568 | 353,531 | 94,222,231 | 36,868 |

| COMPARATIVE STATEMENT OF TAXES GRAND LIST | | | |
|--|-------------------|-------------------|-------------------|
| | 2016 | 2017 | 2018 |
| Real Estate | 1,097,930,838 | 1,100,247,527 | 1,102,104,888 |
| Personal Property | <u>61,353,355</u> | <u>61,639,210</u> | <u>58,064,325</u> |
| | 1,159,284,193 | 1,161,886,737 | 1,160,169,213 |

| TAX RATES 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% |
| 2018 | | | | |
| | Non | Non | Non | Non |
| | Residential | Residential | Residential | Residential |
| Town | 1.2762 | 1.2762 | 44.643% | 45.732% |
| School | 1.5825 | 1.5144 | 55.357% | 54.268% |
| | 2.8587 | 2.7906 | 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.

1,570 voters (17%) cast ballots in March 2019. Of those, 31% were early voters. Both Selectboard seats were contested resulting in Tim Wessel being elected to the three-year seat, and Elizabeth McLoughlin and Daniel Quipp being elected to the one-year seats. District 2 had a contested race for Town Meeting Members, with 15 available three-year seats, and 19 candidates. By petition, the following advisory article was also on the ballot:

Lower the voting age in local elections from 18 to 16 years of age. This vote passed 908/408, and now needs State Legislature approval.

On March 23, town meeting members approved a one percent local option sales tax.

Two special WSED votes were held on May 21 and November 19 for the four member towns. The May 21 vote determined the eight member WSED Board. 315 Brattleboro voters (3.4%) cast ballots for this election. Of those, 30% were early voters. The November 19 vote was to amend four articles for how the WSED functions. 348 Brattleboro voters (3.7%) cast ballots for this election, and 31.6% of those were early voters. All four articles passed.

Preparations for 2020 elections are underway. Town Meeting will be held on March 3 at the American Legion.

The Board for the Abatement of Taxes met in February, May and October to consider

requests for tax relief; The Board heard eleven requests, denied two requests and granted nine. Total abatements - \$16,027.09.

The Board of Civil Authority met July and August to hear tax assessment appeals of five properties (a sixth request was withdrawn prior to hearings). It was the decision of the Board to sustain the assessments of the Listers for three properties, and decrease the value of the other two property by \$9,500 and \$22,500.

The Brattleboro Cemetery Committee met on several occasions in 2019. The committee continued researching options for green burial sites, with a goal of making a recommendation in 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 aim to 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 impacts anyone who seeks a copy of a Vermont birth or death certificate. The changes went into effect on July 1, 2019. 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.

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 2018 2019

Land Records 2,001 1,918

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

Miscellaneous

| | | |
|--------------------------------|-------|-------|
| Dog Licenses | 1,278 | 1,324 |
| Liquor Licenses | 72 | 69 |
| Additions to Voter Checklist | 975 | 593 |
| Deletions from Voter Checklist | 190 | 291 |
| Challenge Letters Sent | 50 | 289 |

Vital Records

| | <u>2018 Total</u> | <u>2019 Total</u> |
|-----------|-------------------|-------------------|
| Births | 266 | 262 |
| Marriages | 200 (licenses) | 150 (licenses) |
| Deaths | 155 | 146 |

| | <u>2018 Resident</u> | <u>2019 Resident</u> |
|-----------|----------------------|----------------------|
| Births | 70 | 78 |
| Marriages | 82 (people) | 80 (people) |
| Deaths | 106 | 117 |

| | <u>2018 Non-Resident</u> | <u>2019 Non-Resident</u> |
|-----------|--------------------------|--------------------------|
| Births | 196 | 184 |
| Marriages | 318 (people) | 220 (people) |
| Deaths | 49 | 29 |

A Bit of History....

From Town Clerk's Records, Misc. book 1, pages 353-367

100 years ago on September 4, 1920, 1,316 women were added to the Brattleboro voter checklist following the adoption of the 19th amendment on August 26. An additional 139 women were added on November 1.

PLANNING SERVICES DEPARTMENT

Planning Services offers the following services:

- Current and long-term planning as it relates to development
- 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
- Rental, 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
- Development Review Board
- Conservation Commission
- Design Review Committee
- Emergency Management Committee
- Traffic Safety Committee
- Agricultural Advisory Committee

In addition to the general services offered above, Planning Services staff participated in several Town initiatives over the course of 2019:

- 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

- Supported State and Army Corp Silver Jacket flood hazard map modernization for the Whetstone Brook.
- Supported Army Corp investigation of potential hazard mitigation projects.
- 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 move housing from high risk flood hazard areas while maintaining financial viability
- Worked with the Vermont River Conservancy to advance the preservation and restoration of floodplain at 250 Birge Street along the Whetstone Brook
- Worked on three sites through the Brattleboro Brownfields Program
- Continued support for updates to MapsOnline 4
- Researched easements, permit history and deeds for town projects
- Assisted with the removal of tires from a

PLANNING SERVICES DEPARTMENT

wetland off of Spring Tree Lane

- Received a Vermont Agency Transportation Bicycle and Pedestrian Grant to undertake a scoping study for a bicycle lane and associated pedestrian improvements from Exit 2 east along Western Avenue and High Street to the intersection of Main Street; work on this grant will begin in 2020
- Participated as a member of the Hinsdale Bridge Advisory Committee and the Downtown Brattleboro Alliance Board
- Hosted a presentation of the Certified Local Government program and historic district walk of the Clark-Canal and Homestead-Horton neighborhoods with the State Architectural Historian
- Worked with community partners to do a pop-up Placemaking demonstration, transforming a dark alley at the Transportation Center into a communal gathering space with the use of lighting, art, and programmed activities
- Worked with other departments to create the Rental Housing Inspection Program
- Participated in the Vermont Department of Housing and Community Development *Zoning for Great Neighborhoods Project* where consultants identified barriers in the Land Use Regulations which can inhibit and/or drive up the cost of development

Personnel

Sue Fillion, Planning Director

Brian Bannon, Zoning Administrator/Deputy Health Officer

Andrew Graminski, Planning Technician/E-911 Coordinator

Rita Johnson, who served as Clerk and E911 Coordinator, retired in June after 5 years of service.

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 hired consultant firm PlaceSense to lead efforts on the Downtown Design Plan, funded in part from a 2019 Vermont Municipal Planning Grant. There was extensive public engagement in 2019 including a community survey, the Building a Better Block Challenge where three temporary placemaking projects were installed (art and patio seating at the Brooks Memorial Library, a bike lane on Flat Street, and lighting and landscaping improvements in an alley off Main Street). The People for Places Charrette, a multi-day event designed to engage residents and visitors in a series of activities and conversations was another engagement event. The Commission continued its oversight of the Brattleboro Brownfields Program. Funding was used to hire consultants to conduct environmental site assessment at Long Falls Paperboard, a hazardous building material assessment at 35 South Main Street, and archeological assessments at 250 Birge Street. The Planning Commission continued work on proposed amendments to the Land Use Regulations.

Conservation Commission

The Conservation Commission continued to advise other town boards on impacts on

natural resources. Commissioners worked on educating the public about how to manually control Japanese knotweed and completed a second year of cutting Japanese knotweed along the streambank in the West River Park. They were awarded a \$600 grant from the Association of Vermont Conservation Commission to purchase supplies for this project. The Commission also participated in the Connecticut River Conservancy's Source to Sea Cleanup, a yearly trash cleanup of the Connecticut River system.

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 2019, the Design Review Committee made recommendations on two projects: 1 addition and 1 accessibility improvement.

Development Review Board

The Board hears applications for Site Plan, Historic Resource, Conditional Use, Flood Hazard, Local Act 250, Waiver of Dimensional Standards, Riparian Area, Wetland 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 189 applications were received; 182 permits were issued; three permits were denied and 3 were withdrawn. 23 applications were heard by the DRB, compared to 27 in 2018, 30 in 2017 and 25 in 2016. Several applications are still in process at year's-end.

Table 1: Zoning Permits

| Years | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------|------|------|------|------|------|------|
| Permits Sought | 185 | 249 | 201 | 199 | 200 | 189 |
| Permits Issued | 195 | 239 | 178 | 194 | 192 | 182 |

The Development Review Board heard approval requests for 13 Site Plan, 9 Conditional Use, 4 Flood Hazard, 6 Local Act 250, 1 Wetland, 3 Riparian Buffer, 0 Steep Slope, 1 Sign, and 0 Historic Resource District Design Review applications. Some applications had more than one request for approval.

The Board heard one Variance request that was denied and two appeals of a Zoning Administrator's determination that were granted.

Subdivisions:

Three new lots were approved; one was denied; in addition, there were two boundary line adjustments.

Table 2: New Lots Created by Subdivision

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------|------|------|------|------|------|------|
| Residential | 1 | 3 | 0 | 5 | 7 | 3 |
| Commercial | 0 | 0 | 1 | 1 | 4 | 0 |
| Industrial | 0 | 3 | 3 | 1 | 0 | 0 |
| Total | 1 | 6 | 4 | 8 | 11 | 3 |

Dwellings:

Thirty-five dwelling units were approved: four accessory apartments, thirteen apartments in existing buildings, and 18 apartments in a multi-unit building.

Violations:

The Zoning Administrator initiated 39 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, use of a property without a certificate of occupancy, and rental housing code violations. Fourteen Municipal Tickets were issued; two were withdrawn; four were appealed with the court finding for the town.

2020 U.S. DECENNIAL CENSUS

The 2020 U.S. Decennial Census begins in March and April. Every ten years the US Constitution requires an 'enumeration' of all persons in the United States, commonly referred to as "The Census." For the next ten years, the numbers produced in this effort will help determine how more than 675 billion dollars will be distributed to states and localities annually through more than 65 federal programs. These programs include special education funding, school lunch programs, meals on wheels, fuel assistance, Medicare, housing rehabilitation, community economic development and revitalization block grants, early childhood education, cooperative extension offices, and more. This year, you will have the option of responding on-line, over the telephone or with a traditional, short form written response. Look for your invitation to respond in the mail or at your door. It is critical that everyone participate and that all household members be included. Make sure that our community counts!

BROOKS MEMORIAL LIBRARY

Vermont Statute 22 V.S.A. § 67 states: *The General Assembly declares it to be the policy of the State of Vermont that free public libraries are essential to the general enlightenment of citizens in a democracy and that every citizen of the State of Vermont should have access to the educational, cultural, recreational, informational, and research benefits of a free public library.*

Staff continues to strive to serve our constituents, guided by the current, community-centered Strategic Plan, and pursue our mission to *connect people and resources to inspire, inform and empower our diverse community via our Service Priorities.*

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

BML added over 2,000 books to the collection in 2019. Staff is responsive to requests from members of the community who suggest materials for purchase. 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, one of the busiest in the state. We have increased our courier service, which delivers materials from around the state, to 5 days/week in order to accommodate demand and improve the timeliness of deliveries for our patrons. Our reference and research service is legendary throughout the region and available to all visitors, by appointment or on a drop-in basis. We have also obtained grants and funding from Friends of Brooks Memorial Library (FOBML) to engage an archivist to evaluate and organize materials in our Local History collection for increased access by scholars and the public.

Thanks to the FOBML we have been able to maintain access to streaming video from Kanopy and Acorn TV, which consistently grows in popularity. We continue to offer premium databases such as the Foundation Center Network (also funded by the FOBML). BML is the only Foundation Center site in Vermont and is invaluable for not-for profit agencies or individuals (e.g. artists, etc.) that are seeking funding. We provide formal workshops for the public and individual training on Foundation Directory Online, GrantSpace and Guidestar, three tools that help nonprofits thrive.

In addition to these tangible resources, we promote learning and cultural enrichment through programs for all ages and audiences.

We are lucky to have access to rich intellectual resources within the community that greatly expand our programming possibilities, from the reflections of a doctor of his time in Vietnam to tips for baby boomers on maximizing Social Security benefits.

Local authors generously share their work via readings and discussions. We were especially fortunate to host an evening with Harvard historian, bestselling author and *New Yorker* writer Jill Lepore who enthralled an overflow crowd with observations culled from her book *These Truths*.

Renowned hometown author, Archer Mayer, celebrated the release of his 30th book of Joe Gunther's deductive acumen at a party for the public. He was eloquently introduced by

Police Chief Fitzgerald.

The Brattleboro Literary Festival provided the opportunity to host a day of poetry programs.

Area poets regularly regale audiences with readings of their work, and coordinated two very popular programs this past year; a birthday party for Walt Whitman and an evening of poetry celebrating the winter solstice. Both were very well attended and highly appreciated. Poetry also provided the vehicle for our celebration of Black History Month.

Local artists, such as wildlife photographer Dara Carleton, who presented a program on tips for finding and photographing eagles, enhance our surroundings with displays of their work

Musicians are valuable contributors to our cultural programs. We were the venue for a hip-hop concert, a performance by Irish musicians, and a folk singing duo who shared songs of the civil rights movement and African American folktales. Community sing-alongs bring together a group in which all voices are appreciated.

Scholar Meg Mott led an illuminating series of discussions on the amendments that comprise the Bill of Rights. After presenting the text via an a cappella chorus, she provides the context of court decisions that have influenced the interpretation and facilitates a fascinating community conversation about the issue at hand.

1st Wednesday lectures from the Vermont Humanities Council provide access to the expertise of distinguished speakers from the region.

The library also hosts a number of interactive programs, from a weekly Scrabble group to a course on creative writing, and marketing for artists.

This year we brought in an inflatable planetarium for kids and adults to explore and partnered with PBS to preview and discuss a segment of their *Chasing the Moon* series, in conjunction with the summer reading program theme.

Productive partnerships with other area endeavors extend programming experiences for the community. The People, Places and Words (PPW) NEH project has provided occasions for a broad range of programming including presentations on historic personages such as Rudyard Kipling and Mary Wilkins Freeman.

We partnered with the PPW and Vermont Folklife Center to offer a free audio storytelling workshop. Participants were encouraged to use the sound equipment donated by Guilford Sound to record podcasts of the literary history of Brattleboro.

River Gallery School provided a series of hands-on workshops to make art books, which were enjoyed by participants varying widely in age.



Climate has been an inspiration for several popular programs from a presentation by activist and scholar Edward Cameron, co-sponsored by Climate Change Café, to viewing and discussion of a film on Wangari Maathai with advice and supplies for audience to go out and plant trees.

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

In addition to the collaborative programming cited above, we hosted a number of events that support our outreach efforts.

Coffee with a Cop and Legislative Forums offer an opportunity for members of the public to chat with their elected officials and law enforcement personnel respectively.

BML served as a site for Governor Scott's Capitol for a Day, hosting several discussions and presentations.

Compassionate Brattleboro has provided many evenings of rich discourse during their Compassionate Community Conversation series, which addressed topics from climate and safety to Town government and restorative justice.

We also brought information about our services into the community through attendance at community events. The Children's Room staff attended Open Houses at Academy School, Green St. School and Oak Grove School. A fun time was had working with the Recreation and Parks Department and the Downtown Brattleboro Alliance, (DBA) telling stories and making finger puppets at the Brattleboo event. BML was also a participant in Diversity Day activities.

Library personnel also participated in the Southern Vermont Career Expo and the Get the Word Out not-for profit fair. BML staff regularly bring the library presence to the Continuum of Care Committee and the Community Equity Collaborative.

DBA and BML teamed up to Build a Better Block. We created a storywalk for families to follow up and down Main St. to build literacy and staged activities on the Whetstone Pathway and at BML, which resulted in colorful sculptures that were installed in front of the library.

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

This past year's children and teen programming was an exciting mix of new experiences and old favorites.

In January, we introduced a new yoga and mindfulness class series for children ages 2 to 7 and their families. Ditteke Ederveen-Gorman, a certified Radiant Child Yoga instructor, a mindfulness coach and a reiki master, leads the program. This class uses

BROOKS MEMORIAL LIBRARY

dance and music along with playful yoga poses to introduce children to mindfulness activities, which focus on inner peace and happiness.

We continue the tradition of hosting a performance of The Annies every year during Winter Carnival. As always, they drew a big crowd and raised the roof!



After months of buildup and anticipation, the community-wide Let's Read 2019 events for Brattleboro author Ann Braden's debut novel *The Benefits of Being an Octopus* finally happened. Between June and December, Brooks Memorial Library lent out copies of 'the octopus book' 196 times - that is in addition to the 23 times the library's four copies circulated! Both students and adults participated in our book discussion groups with each of the three discussions organically exploring different aspects and themes of the book. We were extremely lucky to have Ann come to the last 30 minutes of each discussion to answer questions from the participants.

Fifty-seven people came to hear Ann speak about her book and discuss how, even in a divided country, stories are what bring people together. The audience spanned the age ranges with children and adults attending. Ann spoke about what drove her to create two community organizations, GunSenseVT and Local Love Brigade, and how she harnesses that passion to write "books about kids struggling to find their voice amidst the realities of life". She spoke about the schools she has visited in Alabama, Georgia, Iowa and Tennessee, and the students she has met, how at every school she hears students identifying with her characters. Throughout the evening Ann shared photos of school visits and notes she received from students. During her talk, Ann showed the well-known red states vs. blue states map. At the end of her talk, Ann used the same map to show where the students in the photos lived, illustrating that Zoey's story is a story shared by students across America regardless of the 'color' of their state.

A perennial favorite, our semi-annual Stuffed Animal Slumber Party was a record breaker- we had 40 stuffed animals attend! These well-behaved stuffies spent the night playing games, reading books, and making crafts, though we did have to shoo them out of the Spicy Lime for being too young. When children picked up their stuffed animals the next morning they each received a personalized booklet filled with pictures showing what their stuffed animals did. Since we had so many stuffed animals, the booklets were also like a *Where's Waldo* book, with kids searching the pictures to find their stuffed animal.

Our summer lunch program served 382 meals this year with a daily average of eleven children, though the number of children per day varied drastically. Our quietest day had only two children join us but on our busiest day, we fed 32 children! This program is only possible through the dedication of our volunteers who set up the room, serve the food, clean up from lunch and prepare the Meeting Room for the next event. Thank you to our returning volunteers: Diane Heileman, Pat Ireton, Martha Siporin, Jessica Swift and Ash Young; and to our new volunteers: Carmen Berelson, Sally Luger, Leslie Read, Jessica & Oscar Vulte and Robin Westen.

Our 38th annual Design-A-Plate had 122 children and 118 adults attending for a grand total of 240 attendees which ties for our third highest attendance since 2004. We had 254 items made which is the second highest since 2004.

We wrapped up the year with the ever-popular Holly Jolly Gingerbread Craft Time. This family favorite event, which is sponsored by the FOBML, is always a joyful time.

All in all it was a very busy year.

• Empower teens with resources for education, entertainment and engagement.

We established a Teen Advisory Board in October, which has been meeting once a month. We have seven regular members who are helping with collection development and program planning. The newly formed board decided that instead of being known as the Teen Advisory Board, which sounds too official and boring, they will now be known as "Teen Ambassadors From the Lime That is Spicy (TAF LTS)". A shelf in the Spicy Lime Teen Room now features "Teen Board Favourites" [sic] on which the teens on the board can place their favorite books and flag them with bookmarks showing who recommended them. The shelf is being regularly utilized by adult and teen patrons alike!

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.

• Provide welcoming physical and virtual spaces for library users.

The trustees continue to invest in building improvements to make BML comfortable, accessible, safe and welcoming. Funds from a recent bequest were allocated to replace the ceiling tiles throughout the entire building, which had accumulated 50+ years of dust from the air handling vents. All the fluorescent lighting was converted to LED for increased brightness and energy efficiency. The two existing 50+ year old upstairs bathrooms were transformed to a sparkling new restroom that can accommodate a family.

Comfortable seating was purchased for the teen room to accommodate its increasing use.

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 and theater rehearsals to lectures and presentations.

Staff participated in a number of trainings at conferences of the American Library Association, the Vermont Library Association, the Young Adult Library Association, and the Vermont Visions conference to explore ways to best welcome and serve all the constituencies of the community. Staff members have also subscribed to an e-newsletter, which offers advice on best practices for serving patrons dealing with homelessness and/or mental illness.

We now allow people without a permanent address to obtain a library card and have increased the number of items they may borrow.

The process to move toward an overhaul of our current website to improve user experience and facilitate management by staff has begun. Courtney Cary, our new circulation manager has a talent for design and has vastly improved the appearance of our in-house publicity materials. We have bolstered our virtual spaces with an invigorated Facebook and Constant Contact presence.

• Foster technological understanding and participation in an interconnected world.

Thanks to the FOBML we obtained new laptops for in-library use and paper-white Kindles for circulation.

We launched access to the New York Times Digital Edition, which has shown progressive popularity. The Brattleboro Reformer archive from Newsbank is one of our best used databases and it now includes access to other major Vermont newspapers.

Other online resources that saw significant increased usage include Mango Language Learning, Oxford English Dictionary, Consumer Reports and the A-Z Databases, which are useful for job searchers and marketing professionals.

Through the exemplary 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 are likely to drop in for help on the spot which we accommodate whenever possible.

BML staff is trained to help patrons with using technology, whether downloading media, installing a new app, researching homework or exploring a new game in the Children's Room, 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) continues to increase in popularity as area artists and musicians use it for their independent productions.

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• Develop information literacy in library users of all ages.

The resources of the News Literacy Project was featured on our website and in the e-newsletter.

We discontinued our subscription to Lynda.com due to changes it made to user requirements that compromised individual privacy.

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

We welcomed Courtney Carey as our new circulation manager. She has plunged into the work with great enthusiasm. Lorena Cuevas has rejoined the circulation staff, but we said good-bye to Jess Weitz. Jay Fee and Pat Sheehan have reduced their time to on-call substitution shifts.

Our corps of volunteers perform a wide variety of services from 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 are coordinated by Courtney Carey, Lindsay Bellville and Chloe

Liotta-Jones. The Friends of the Library are an essential element of that volunteer network. By creating experiences that enrich the community while raising money for the library, (e.g. a Just Desserts party, books sales that put affordably priced reading materials in home libraries and "like new" books for affordable holiday gifts), their influence is profound. 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. The FOBML lead our Annual Appeal which raises funds to pay for streaming video services (Kanopy and Acorn TV), Mango (online language classes), extra laptops for patron use, and completely supports the museum pass program which allows patrons free or reduced admission to many cultural, natural and historic sites. The 2019 Friends Board consists of: Joyce Marcel, Elizabeth Wagenknecht, Karen Duggan, Connie Kimball, Sue Dyer, Jamie Harvey, John Komar and Kathryn Turnas. 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 2019 Trustees are: Jennifer Rowe, President; Leo Schiff, Vice President; Connie Bresnahan, Secretary; Adam Franklin-Lyons, Treasurer, John Woodward; Howard Burrows; Beth Ruane; Sirkka Kauffmann; and Jane Southworth.

We are grateful to all those who support and use the library.

A special edition of the *New York Times for Kids* this year featured observations from a fourth grade class at Brattleboro's Green Street School. One perceptive 11 year old student wrote: "People should spend more time in the Brattleboro town library. It is a peaceful place and not crowded. There are a wide variety of books (like graphic novels, which I like). It really is the best place in town."

We couldn't agree more.

Prepared by Starr LaTronica, Lindsay Bellville, Courtney Carey, Chloe Liotta-Jones, and Jeanne Walsh

Brooks Memorial Library Circulation—Reference – Technology – Interlibrary Loan – Digital Services *Statistical snapshot, Jan-Dec 2019*

| Library materials, circulation, and interlibrary loan | 2018 | 2019 | % change |
|--|---------|---------|----------|
| Materials cataloged (Books, DVDs, etc.) | 2540 | 2264 | + 12% |
| Loans of Brooks Memorial Library materials (Books, DVDs, etc.) | 144,222 | 153,566 | + 7% |
| Loans of Catamount Library Consortium materials (total borrowed and sent) | 9852 | 13,200 | + 34% |
| Interlibrary loans via Clover (wider VT and out of state), borrowed and sent | 2069 | 2122 | + 3% |
| 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 19 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 | 135,220 | 139,068 | + 2.75% |
| 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 | 2108 | 2019 | % change |
| Reference transactions | 2028 | 2006 | -1% |
| Electronic Services transactions on-the-fly | 1641 | 1593 | -3% |
| Electronic Services tutorial appointments | 153 | 208 | +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 large increase Electronic Services tutorial appointments speaks to the importance of technological literacy in our digital world. | | | |
| Digital/online services | 2018 | 2019 | % change |
| Reference database searches and online learning sessions | 40,765 | 51,611 | +27% |
| Digital media: e-books and e-audio | 13,385 | 14,769 | +10% |
| Digital media: video | 2142 | 14,686 | +586% |
| Many digital services are generously supported by the Friends of Brooks Memorial Library. Others are free to Vermont libraries through the Vermont Department of Libraries. Still others are funded out of regular library operating funds. Some of the most popular reference databases are <i>Consumer Reports</i> , the Newsbank archive of the <i>Brattleboro Reformer</i> , and the <i>New York Times</i> digital edition. Mango Language Learning is a favorite, along with Universal Class, which offers online instruction on everything from office technology skills to cake decorating. Video channels saw a huge wave of interest in 2019 through Kanopy movies and several channels on the RBDigital platform: The Great Courses, Acorn TV, Quello Concerts, and Pongalo Spanish-language movies. | | | |

POLICE DEPARTMENT

Brattleboro Police Department

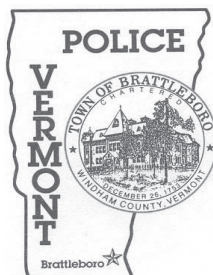


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2019 Annual Report

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

I am proud to present the 2019 Brattleboro Police Department Annual Report for your review. This report provides information and statistics on a wide range of topics including crime, traffic data, staffing, training, and the overall operations of the department.



The men and women of the Brattleboro Police Department are what make this organization one of the most respected law enforcement agencies not only in the state but in the entire New England region. We strive to provide excellent police service each day. Whether you are raising a family here, come to town for work, to shop or are simply visiting, we want your experience to be safe, fun and memorable.

Building upon our past successes within community policing, we are committed to a policing philosophy that addresses crime, the fear of crime, and treating people with respect and dignity. We are improving our weaknesses, building on past successes and facilitating

the future.

The quality of life here in Brattleboro would also not be possible without the effective partnerships that exist throughout the community we serve. Brattleboro is a place where people care about people and are willing to get involved to help solve our problems. Unfortunately, every community has some level of criminal activity.

I invite you to become involved with the department in order to continue forging a strong cooperative partnership that is built upon mutual trust and respect. No police department can solve crime or quality of life issues alone. Effective community/police relationships, communication, and engagement are critical components to our success. We look forward to building new community partnerships and nurturing existing ones as we build upon our organization's successes.

I am proud and energized to lead the men and women of this department as we redefine the future of law enforcement in this community. The only thing that stays constant is change, and change creates opportunity. I trust you will find interesting and valuable information as you page through our annual report. In closing, I would like to personally thank Captain Mark Carignan, Office Manager Ginny Yager, Chief Dispatcher Wayne Stires, Lt Jeremy Evans, Lt Adam Petlock and Sgt Chase Stanley for all their hard work in contributing to this report.

Respectfully,

Michael R. Fitzgerald, Chief
Brattleboro Police Department

ORGANIZATIONAL CHART (See chart on page 36)

Our authorized staffing level is 27 officers. We currently have three openings. The officers with an * are currently in training. As soon as their certifications are complete, they will be assigned to a 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 one candidate, Recruit Rodrigues, who has been nominated and accepted to attend the February 2020 academy. We are in the process of setting up oral board interviews in January 2020 for prospective candidates to be considered for the August 2020 session.

2019 was a year of change for the Brattleboro Police Department. One officer retired, 2 were promoted and 3 resigned. Those vacancies created opportunities for several new additions to our police family and new leadership for the department. In 2019, we added three new officers to our team. Officers Llewlyn, Carbone and Busch have completed the rigorous nineteen-week Vermont Police Academy. Officer Llewlyn completed all training and is assigned to the 3rd shift. Officers Carbone and Busch 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. Officers Carbone and Busch will be released from training and assigned to a shift in March 2020.

Officers Winkler, Keileg and Gonzales resigned from the department in 2019. Brattleboro benefitted from their service and 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 Department 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 promo-

POLICE DEPARTMENT



Coffee with a Cop is always a fun filled event that continues to grow in popularity.



Left - Sgt Stanley and Officer Washburn supporting the participants of the annual Christmas Jingle Jog.



Middle - Lt Perkins having lunch with some of our local kindergarteners.



Right - Officer Cunningham visiting the Retreat Farms

tions that tradition continues. Sgt's Cable and Hamilton were promoted to their current rank from patrol officer. Sgt Cable serves as the 2nd shift Sgt and Sgt Hamilton serves as the overnight shift Sgt. Sergeant Gregory Eaton was transferred to the Criminal Investigation Division to fill the position vacated by the retirement of Detective Erik Johnson.

After 20 years of service as a member of our department, Detective Erik Johnson retired to enjoy the stability and calmness of the civilian life. Erik will be greatly missed.

The Police Social Worker (PSW) Kristen Neuf rejoined us after a brief departure from HCRS. Kristen contributes greatly to the quality of life for many Brattleboro residents by making their lives brighter and better.

COMMUNITY POLICING

Working in partnership with the community to support a safe environment is a component of our mission. In order to accomplish this, I encourage every officer to seek out opportunities to connect with the community and in turn this allows the community to feel a deeper connection to the police department.

Our 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, our mission statement/core values, and promote the understanding of community-oriented efforts along with traditional law enforcement activity.

We are involved in many programs and organizations such as Big Brothers Big Sis-

ters, Coffee with a Cop, Turning Point, BAPC, Groundworks, CEC, Southeast Regional DUI Docket, and Project C.A.R.E to name just a few.

We continue to be involved in the 'Bigs in Blue' program, which is a collaborative venture between the BPD and Big Brothers & Big Sisters of Vermont. Officers mentor a 'little' and attend recesses and lunches with them during their shift. Five Officers participated in the program, which has been well received by students, educators, and Officers. The BPD continues to have a heavy presence in the various schools in town.

The BPD continues to host 'Coffee with a Cop' events in town. These events are coordinated by Lieutenant Adam Petlock and Officer Ryan Washburn, and this year included stops at 'The Works' and the Brooks Memorial Library. These events create an excellent opportunity for people to meet with Officers and have casual conversation in a relaxed/ barrier

free environment. We look forward to more events and venues in 2020.

In August of 2019, the BPD hosted our first annual lemonade stand contest. The event was held at the Creamery

Bridge and consisted of several teams of youths from the community engaging in a friendly competition. The event was well attended and successful, and we look forward to hosting and growing this event in the coming year.

Our R.A.D. (Rape aggression defense) course has been very popular. These classes are instructed by Officer Amy Fletcher and are hosted by the Brattleboro Recreation Department at the Senior Center on a monthly basis.

Officer Washburn received a commendation from the American Legion for his work which resulted in his nomination for Officer of the year relating to his involvement in Community Policing.

The Brattleboro Police Department took the top honors in receiving the New England Chiefs of Police "Community Policing Award" for police departments throughout New England.

PROJECT C.A.R.E.

2019 was another challenging year for the BPD in responding to the opiate crisis. The town of Brattleboro is not alone in this, as the amount of people overdosing and dying from opiates has been steadily increasing every year throughout the US. Making the challenge more difficult has been the prevalence of Fentanyl, an opiate 25-50 times more potent than Heroin. The Brattleboro Police Department responded to 116 overdose incidents in 2019, with 10 being fatal. Approximately 80 of those overdoses involved Heroin, Fentanyl, or other Opiates. The 10 fatal overdoses are a decrease of 1 from 2018, and without the intervention of community partners and initiatives, this death number would undoubtedly be



Captain Carignan (Left) and Chief Fitzgerald (Right) accepting the New England Chief's Association Award for Community Policing by Chief (Ret) Johnston

ORGANIZATIONAL CHART

Chief Michael R. Fitzgerald
Captain Mark Carignan

Dispatch

Chief Dispatcher Stires
Dispatcher Dingman
Dispatcher Marrero
Dispatcher Spinner
Dispatcher Leclair
Dispatcher Dunbar
Dispatcher Hickin
Dispatcher Scott

CID

Lt. Evans
Sgt Eaton
Det. Lynde
Open

1st Shift

Lt Perkins
Sgt Stanley
Ofc. Emery
Ofc. Fletcher
Ofc. Washburn
Ofc. Kerylow
Ofc. Busch*

2nd Shift

Lt. Warner
Sgt. Cable
Ofc. Penniman
Ofc. Law
Ofc. Cunningham
Ofc. Lockerby
Ofc. Carbone*

3rd Shift

Lt Petlock
Sgt Hamilton
Ofc. Cooke
Ofc. Llewlyn
Recruit Rodrigues*
Open
Open

Admin / Support

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

POLICE DEPARTMENT

much higher. Project CARE is a community partnership developed in the summer of 2018 in response to what can only be described as a public health crisis. The current goal of Project CARE is to reduce the impact opiate use is having on our community, businesses and reduce the amount of deaths resulting from the misuse of opiates and other drugs. Despite the above numbers, much was accomplished between the BPD and our partners over this past year:

The Project CARE team meets on a monthly basis, and includes representatives from BPD, trained Recovery Coaches from Turning Point, Brattleboro Memorial Hospital, Groundworks, Habit Opco, Brattleboro Retreat, HCRS, and Probation & Parole. The Brattleboro Police team is led by Lieutenant Petlock and includes Detective Josh Lynde representing the Criminal Investigations Division.

In a preventative approach, we continue to conduct bi-weekly community outreach with a combination of BPD, Recovery Coaches, and Groundworks employees. Our outreach is aimed at the areas and people identified in the community as being most at-risk, based on overdose and other statistics. We often knock on doors to the places that officers have repeatedly responded to for drug related incidents. BPD Officers (with the assistance of Groundworks employees and Recovery Coaches) also follow for contact with all victims of drug overdoses within 24-48 hours of the incident. Additionally, in 2019 a workgroup was formed, and currently meets bi-weekly to discuss case studies. In doing so, we identify those most at-risk in the community, have them complete intake forms and coordinate a specific response. To date, at least 37 people have completed intake forms. Our records indicate that out of these 37 people, at least 25 have either been engaged in treatment at one point or remain in treatment at this time.

Officers continue to be trained and educated in Substance Use Disorder, and the effects it has on our community. Thus, we have been involved in numerous community initiatives. Officers and partners attended the PAARI (Police Assisted Addiction and Recovery Initiative) national conference in order to identify how other agencies are responding across the country. We have also collaborated with the New England HIDTA (High Intensity Drug Traffic Areas) in their most recent Cornerstone Project and Overdose Response Strategy, which is a collaboration between HIDTA and the Center for Disease Control and Prevention (CDC). This partnership is described as 'aiming to reduce overdoses through the development and sharing of information across agencies and assisting communities with the implementation of evidence-based strategies.'



Director of Turning Point Suzie Walker, Project C.A.R.E. Coordinator Lt Adam Petlock and Chief Fitzgerald briefing the Select Board on the successes and barriers of Project C.A.R.E.

Additionally, we have worked closely with representatives of the COSU (Windham County Consortium on Substance Use), a community assessment and planning initiative aimed at combating the Opioid epidemic.

Access and transportation to treatment facilities is always an obstacle to success and treatment, and we have taken several steps to change that. During the past year, members of the BPD and our partners visited several in-state inpatient treatment facilities including Valley Vista, Serenity House, and the Brattleboro Retreat. Project CARE has also provided support for the newly initiated Turning Point Recovery Coach program in the BMH emergency room. Through this program, Recovery Coaches are stationed in the emergency room and are available to respond when overdose victims are treated there. Thanks to a \$2000 grant from the United Way of Windham County, Recovery Coaches transported approximately 32 people to treatment facilities this year. In support of these programs, BPD Officers have been available to provide rides to in-town treatment facilities.

The BPD initiated a new program where prisoners are transported from our lockup to MAT (Medication Assisted Treatment) facilities in town. This has been made possible through our partnership with Habit-Opco and the Brattleboro Retreat (HUB). Since the beginning of the year, 11 people have been transported to treatment. Working with Groundworks and Recovery Coaches, the BPD has also assisted with identification documentation for those attempting to gain access to MAT. Several people that we have assisted through Project CARE are now participating in successful treatment. Both Habit Opco and the HUB have seen increases in active patients since the inception of our initiative.

In line with our mission statement, we continue to separate those that are in need of our help from those that are victimizing our community. We continue to offer diversion programs and promote Justice Alternatives in lieu of arrest in the case of minor drug possession cases. Through our partnership with Probation and Parole, we seek alternative solutions to incarceration. In regards to those who choose to victimize the members of our community with the sale of dangerous drugs and commit violent crimes; enforcement efforts continue to run parallel to our outreach efforts. Throughout the year, we team with state and federal law enforcement to conduct high visibility enforcement in the areas most affected by the Opioid crisis.

Sometimes the success stories of Project CARE are not known, because they are not visible. Many of the individuals that Project CARE Recovery Coaches have worked with are now in recovery and thriving in the community. Many have either become mentors or volunteered to become Recovery

Coaches themselves. In December of this year, a ceremony was held recognizing Project CARE Recovery Coaches for the positive impact they have had on the community.

GRANTS

BPD continues to take advantage of grant opportunities to provide services to our community. The grants include funding from state and federal sources. Some grants pool the funding for regional collaboration while others go directly to the department.

Management of the department's Governor's Highway Safety Program is handled by Sergeant Jason Hamilton. In 2018 BPD 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. This continued to be a successful way for us to operate in 2019.

In our commitment to keeping the motoring public safe BPD conducted nearly 4300 vehicle enforcement stops, a greater than 10% increase over last year. We are pleased to report this contributed to an overall reduction in vehicle collisions, down about 7%. Brattleboro did not suffer a single fatal vehicle collision in 2019.

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.

The department was awarded \$12,333 from the Edward Byrne Justice Assistance Grant (JAG) Program.

These funds will be used for community outreach programs, equipment and supplies.



Detective Erik Johnson retired after serving more than 20 years as a Brattleboro police officer.

CRIMINAL INVESTIGATION DIVISION – 2019 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.

Membership

The CID is currently staffed by Detective Joshua Lynde and Detective Sergeant Gregory Eaton and is commanded by Detective Lieutenant Jeremy Evans. 2019 was a year of transition for the CID. The year started with one detective position vacant, and the retirement of Detective Erik Johnson left the CID with two vacant positions for approximately 6 months of the year. In October Sergeant Eaton transferred into CID from patrol to fill the recently created Detective Sergeant position.

Detective Erik Johnson retired from the Department after 21 years of service. His work in the areas of child abuse and child sexual abuse are well known throughout the region,



Lt Adam Petlock presenting uniforms to the Recovery Coaches during a recognition ceremony.

POLICE DEPARTMENT

and his cases are still used as models for proper investigative work. He spent the last few years of his career working as an investigator at the Windham County Safe Place Child Advocacy Center, where he not only worked investigations in Brattleboro but also assisted with child victim cases throughout the region. Additionally, he investigated cases for Vermont Internet Crimes against Children (ICAC) and conducted forensic analysis of electronic devices for agencies throughout the region. His abilities, work product, and attitude will be sorely missed.

Investigatory Capabilities

The investigatory capabilities of the CID were significantly limited in 2019 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 only exception to that was with larger scale fraud cases. The CID completed multiple fraud investigations that led to arrests for several thousands of dollars' worth of frauds. These included checks, credit card, and identity theft cases.

CID conducted approximately 230 investigations in 2019, down about 42% from 2018 due to the decrease in staffing. These included 31 deaths, 15 child abuse cases, and 45 sexual assault cases.

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:

- Kidnapping on Elm Street. A local man was kidnapped at gunpoint and held for over an hour. He later jumped from the vehicle on Canal Street. This was in relation to the two homicides that occurred in Hinsdale NH earlier in the year. Multiple arrests were made.
- Substitute teacher acting inappropriately with students at an elementary school. After a lengthy investigation the substitute teacher was arrested and charged with Prohibited Conduct.
- Shooting on Elliot Street. An investigation into shots being fired at a bus stop on Elliot Street led to two individuals being arrested on state and federal charges related to felonious assaults and firearm possession by a convicted felon.
- Aggravated assault on Clark Street. An apartment was broken into and a female was severely beaten, and pistol whipped. This investigation is still ongoing.
- Attempted arson of apartment building on Canal Street. An individual attempted to set fire to a large apartment building while many of the tenants were home. This investigation is still ongoing.
- Explosion on Elm Street. An individual set off a small explosive underneath the bridge on Elm Street. One individual suffered moderate injuries. This investigation is still ongoing.

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 31 deaths in 2019. This was a slight decline in death investigations over 2018. Of those deaths, 20 were determined to be of natural causes and 11 were accidental in nature. 10 of those deaths were determined to be drug overdoses. Three of the overdose deaths are still being investigated and criminal charges may be forthcoming.

COMMERCIAL ROBBERIES

The CID did not investigate any reports of commercial robberies taking place this year..

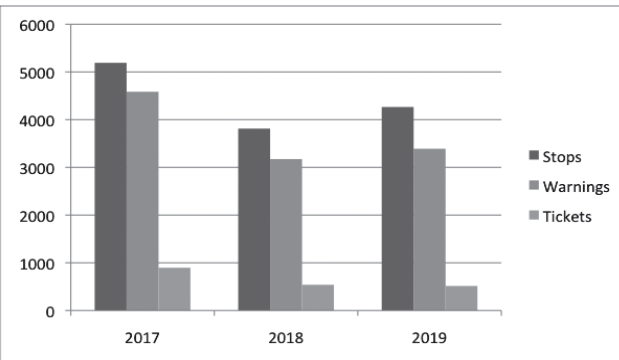
SOUTHERN UNIT FOR SPECIAL INVESTIGATIONS/ WINDHAM COUNTY SAFE PLACE CHILD ADVOCACY CENTER

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. This is a tremendous resource that was utilized by the CID for over 60 cases this year.

VERMONT 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

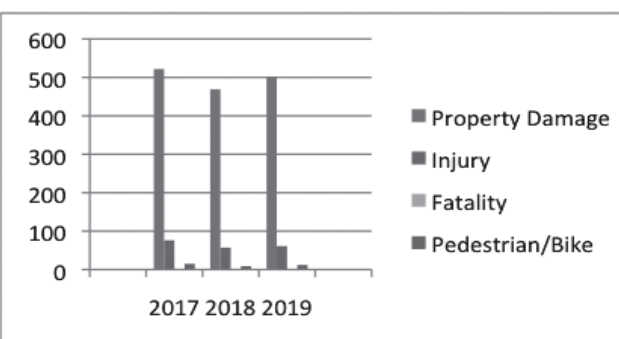
3-year Motor Vehicle Action Comparison



Total Motor Vehicle Accidents: 562

Property Damage Only : 501
Accident with Injury : 61
Fatality : 0

3-year Crash Comparison



2019 Traffic Reports

Stops made : 4265
Tickets written: 514
Warnings given: 3389

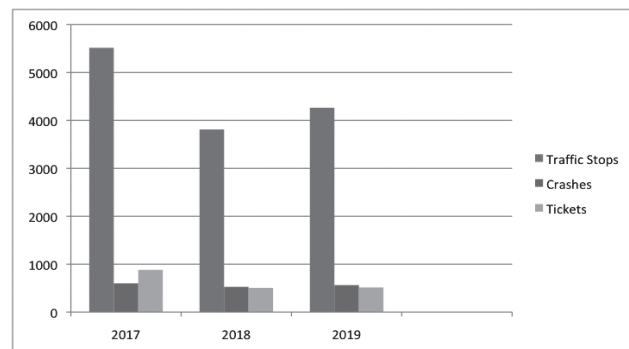
313 Males were ticketed or 60% of total. 275 white, 22 black, 8 Asian
196 Females were ticketed or 38% of total. 179 white, 10 black, 1 Asian

Highest numbers of tickets, by category:

Driving License Suspended: 86
Operating w/out Proof of Insurance/Financial Responsibility: 66
State Speed Zones: 54
Operating without a License: 43
Regulations in Municipalities: 80

Information source: Spillman Citation Table and Total Traffic Citation Report by Violation

3-year comparison, Stops, Crashes and Tickets written



POLICE DEPARTMENT

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.

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 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 mobile devices. 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 2019, detectives completed forensic evaluations on 31 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 2019 the BPD destroyed over 300 pounds of medications through this program.

2019 TOTAL INCIDENTS: 10,626
Total Arrests: 737

Total Motor Vehicle Stops 4265
Tickets given 514
Warnings given 3389

2019 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 | 1207 Suspicious Person/Circumstance |
| #2 | 708 Theft |
| #3 | 657 Animal Problem |
| #4 | 525 Traffic Accident w/ Damage |
| #5 | 524 Welfare Check |
| #6 | 518 Trespassing |
| #7 | 502 Public Speaking |
| #8 | 474 Agency Assistance |
| #9 | 424 Burglary Alarm |
| #10 | 356 Citizen Dispute |

2019 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 | 1666 Suspicious Person/Circumstance |
| #2 | 714 Animal Problem |
| #3 | 655 Agency Assist |
| #4 | 543 Trespassing Violation |
| #5 | 505 Welfare Check |
| #6 | 501 Public Speaking |
| #7 | 489 Traffic Accident w/Damage |
| #8 | 426 Citizen Dispute |
| #9 | 407 Citizen Assist |
| #10 | 359 Residence or Vehicle Lockout |

OPERATIONS

After several years of meaningful increases in the middle of the decade, BPD call for service volume has held stable for a second year. BPD responded to 10,608 calls for service in 2019.

A detective with twenty years of experience retired. Another relatively new detective resigned to work at another agency. More information related to the Criminal Investigation Division (CID) appears elsewhere in this report.



Pro-active policing by our officers making the streets of Brattleboro safer.



Two officers that were hired and trained did not successfully complete their probationary training year. BPD maintains very high-performance standards for its officers and operates a rigorous training program. Only about 1 of 15 applicants are given conditional job offers and around 25% of those do not successfully complete polygraph, background, physical fitness and/or medical screening. Hired officers participate in an eight-month training program before they begin patrolling our streets and responding to calls. Only about 25% of the officers who successfully complete that training meet the standards to

fulfill their initial employment contracts.

BPD hired three new officers in 2019. One has been trained and is fulfilling patrol duties on second shift. The other two have completed their academy training and are currently enrolled in the department's field training and evaluation program. It is anticipated they will begin patrol duties in March 2020.

The department created a new detective sergeant position to increase our capacity for complex investigations and ensure proper supervision in major crime investigations. Patrol sergeant Greg Eaton was transferred to this position. Michael Cable and Jason Hamilton were both promoted from patrol officer to sergeant in 2019.

In an effort to address our community's ongoing struggles with the opiate crisis BPD has continued its work with community outreach and collaboration. Our mission statement guides us to help those in need but also to hold accountable those who choose to harm our community. 2019 saw the execution of dozens of search warrants, many on residences and hotel rooms. Thousands of bags of heroin and fentanyl were seized along with thousands of dollars and several illegal firearms. Several of these enforcement efforts resulted in convictions in federal court and lengthy prison sentences for violent armed drug dealers.



Our newest members from left to right – Officer Busch, Officer Llewellyn and Officer Carbone

In an effort to get at root causes and reduce harm, BPD has worked to assist health and rental unit inspectors in holding landlords accountable for the tenants to whom they rent. Substandard housing and vulnerable tenants have been identified as a weakness in our community that attracts out of state drug dealers who bring violence, guns, and drugs to our town. By partnering with other public safety and regulatory groups we have helped educate landlords and hotel operators and when necessary, hold them accountable for irresponsible business practices.

2019 was BPD's first full year of deployment of Axon brand body-worn cameras (BWC). These devices have proven invaluable in four critical areas: 1) Providing detailed evidentiary data for criminal prosecutions, 2) Serving as a training tool for BPD to increase the quality of its services, 3) Exonerating officers falsely accused of wrongdoing, and 4) Holding officers accountable for their decisions and actions in the field. BPD's deployment of BWC requires a meaningful financial commitment from the town each year

POLICE DEPARTMENT

Pedestrian and Bicycle Crashes

| Crash Date | Crash Time | Crash Type | Incident Number | Street Address |
|------------|------------|------------|-----------------|----------------|
| 01/04/2019 | 6:45 PM | Injury | 19BB00105 | Canal St |
| 02/05/2019 | 2:50 PM | Injury | 19BB00979 | Main St |
| 03/13/2019 | 10:53 AM | Injury | 19BB01922 | Flat St |
| 04/05/2019 | 3:35 PM | Injury | 19BB02584 | Sunny Acres |
| 05/06/2019 | 1:42 PM | Injury | 19BB03430 | Western Ave |
| 07/17/2019 | 11:07 PM | Injury | 19BB05849 | Putney Rd |
| 08/30/2019 | 3:07 PM | Injury | 19BB07282 | Main St |
| 10/31/2019 | 6:43 PM | Injury | 19BB09032 | Canal St |
| 12/09/2019 | 5:10 PM | Injury | 19BB10058 | Carriage Hill |

and we are grateful for the community's support of this project.

CPCC (CITIZEN POLICE COMMUNICATIONS COMMITTEE)

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

As established by the Selectboard, "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 9 citizen complaints filed in 2019 that resulted in investigation. 5 additional internal investigations were conducted for internally generated matters. This occurs when a fellow officer, supervisor, or other employee takes note of mistakes or possible misconduct and reports it. In some instances, officers self-report. I am proud to lead a department where our staff insists on holding itself to such a high standard. In four of these cases the complaint was sustained and additional training, policy updates, or corrective employment action as taken to improve the work we do.

SPECIAL REACTION TEAM (SRT)

In the last year, SRT has taken great steps in establishing itself as a fully prepared and functioning team. Through a combination of in-house training, training provided through other organizations and joint trainings with other agencies the team has made great leaps in its abilities and confidence. SRT has contributed to multiple search warrants executed in the last year for drug and firearms offenses with numerous arrests made with no injuries to bystanders, officers, or suspects.

All members of the team have now attended the week long National Tactical Officers Association (NTOA) Basic Swat Course dealing with legality of a specialized team, special tactics, building clearing, and decision making with both classroom and scenario-based training.

Sgt. Stanley attended the NTOA Less Lethal, Chemical Agent, and Flash Sound Diversionary Device (FSDD) Instructor Course and received certification to teach these tactics and devices. Since attending this course Sgt. Stanley has instructed all members of SRT on the proper use and application of the FSDD.

All members attended a week-long course in Nashua, NH hosted by International Mobile

Training Team (IMTT) where team building clearing was the main focus. The week consisted of current tactics used by law enforcement professionals throughout the country with focus on proven techniques and adaptable decision making. The course consisted of classroom instruction with operational plan development, and practical scenarios.

Officer Kerylow attended a counter ambush tactics course at the Sig Sauer Academy. Officer Kerylow was then able to return and instruct other SRT members on current movement techniques and officer down and officer recovery drills.

SRT had the opportunity to train with both the Keene, NH SWAT Team and the Monadnock Regional SWAT Team. This training focused on building clearing and tactics with other agencies in order to establish best practices in the instance of a joint operation.

For the 2020 year, SRT is going to continue focus on team development encourage more members through a department tryout period. SRT will have set policies and procedures for team membership, activation, and various crisis scenarios. SRT will continue to work with local school systems in a coordinated effort to ensure the best possible level of preparedness. We are already in the planning phase of continued training with an officer attending a ballistic shield operator instructor course, and Sgt. Stanley attending a team leader development course.

The team has been evaluating and assessing team needs in terms of necessary equipment and is currently speaking with vendors for updated body armor. We are continuously

evaluating the needs of the team and the community and putting our best effort forward to ensure the success of the team and overall preparedness of the Town of Brattleboro.

BRATTLEBORO CENTRAL DISPATCH

Brattleboro Dispatch has had a very busy, but productive 2019. As we dispatch for all 3 emergency service agencies in Brattleboro, they too have had busy years. Calls for service are as follows:

Brattleboro Police Department: 10,608
Brattleboro Fire Department: 2,735
Rescue Inc.: 5,865

Dispatch answered some 135,000 telephone calls this year. We answer all 3 of the business phone lines for the Police department. We have 2 emergency phone lines that we answer for the Police department. We have 2 emergency phone lines for the Fire department, and we have 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, as well as Rescue Inc.

We have had some changes with staffing as well over the past year. Erin Cooke left dispatch this year and has moved to a new Town department. She is now the program manager for Parks and Rec. While it has been difficult filling her shoes here, I know she has excelled in her new position. Also leaving us this year was Sarah Valiente. She

moved on to different employment outside the town. We wish her all the best in her future endeavors. These fulltime openings were open from April thru September. We did fill both full-time vacancies. They were filled by Elizabeth Hickin and Theodore Dunbar. After completing the rigorous 12-week training program, they were both released on their own in October and November respectively.

We have had a couple oral boards looking to fill the open PT position. This has proved to be a difficult position to fill and it is ongoing. There are interviews to fill this position scheduled right after the first of the year. We are hopeful to find the right person to fill this vacancy.

Training is an on-going and integral part of Dispatch. The supervisor, who is the NCIC Terminal agency coordinator, along with the Alternate TAC went to yearly NCIC TAC training. All dispatchers are current in their NCIC certification. We com-



Members of the Special Reaction Team. L-R Officer Bradley Penniman, Sgt. Jason Hamilton and Officer Colby Kerylow.

POLICE DEPARTMENT

plete a monthly worksheet that outline several different areas to train on. This keeps us fresh and up-to-date on current practices. Henry Scott was sent to Communications Training Officer (CTO) class this year. He is now the 3rd dispatcher we have trained that can train new hires. All dispatchers trained on the Communications trailer this year as well. We reviewed the deployment and set up for the trailer. Went thru every piece of equipment inside the trailer as well. This keeps everyone up to speed on this resource if we ever need to deploy it in the field. The communications trailer is a great resource that can assist at a prolonged incident. It gives all of the communication staff as well as the field commanders an opportunity to talk directly with each other in a centralized area.

Dispatch had a new piece of equipment added this year. It is a Radio Box Receiver unit. This is part of the Fire department's equipment for receiving fire alarm boxes. It streamlines our process and puts additional information at our fingertips when a master box rings into Dispatch. This will be a great piece of equipment and the use of it will expand as more Radio boxes are added to the town's infrastructure.

Dispatch went thru 3 different audits this year. 2 were conducted by the FBI, and 1 by the state of VT. All were specific to how dispatch handles criminal justice information, enters information into a national database, the security of our facility and our IT infrastructure. I am happy to report Dispatch passed all 3 with flying colors.

Special community project; This year the Chief Dispatcher was asked to talk to the kindergarten students at the Academy School. It was a great time. I had the opportunity to speak to 3 different kindergarten classes. We talked about the 911 system. How they should be using it and what is important when reporting an emergency. We also talked about different kinds of communications. The phone, the radio and how both are used in emergency situations. It was a great experience for me, and I look forward to visiting again with them next year.

Respectfully Submitted,
Wayne R Stires
Chief Dispatcher

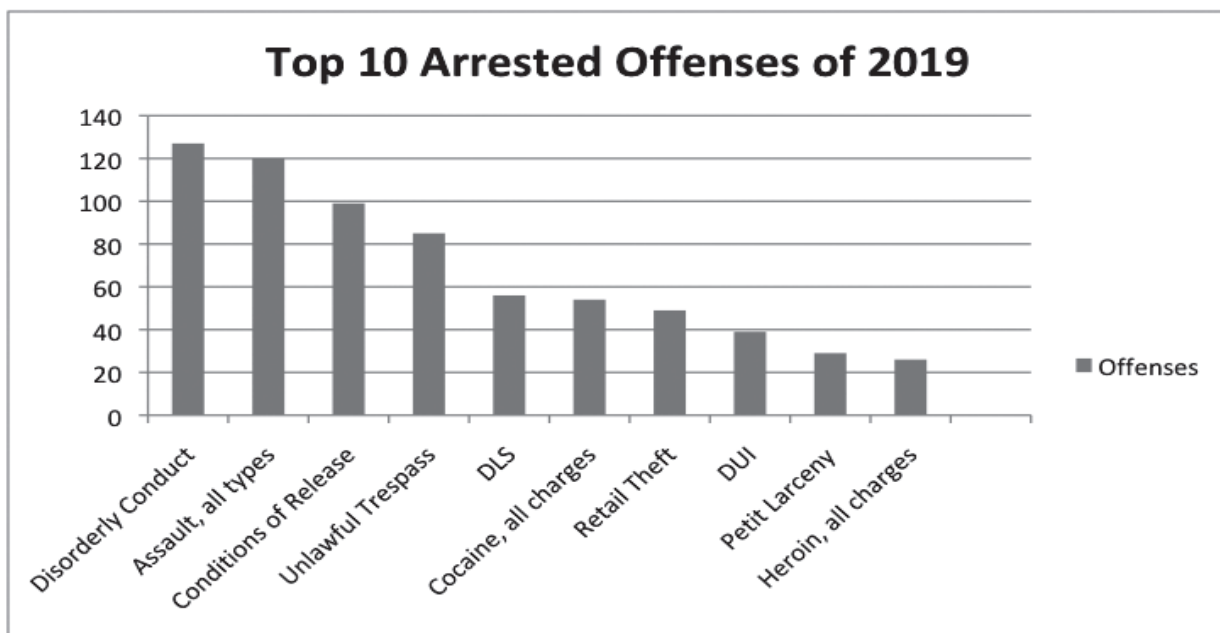


Chief Dispatcher Wayne Stires with students from Academy School.

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 | 2017 | 2018 | 2019 | 3 yr avg | Offense | 2017 | 2018 | 2019 | 3 yr avg |
|-------------------------------------|------|------|------|----------|---------------------------------------|------|------|------|----------|
| Consent Search | 13 | 4 | 21 | 13 | Regulated Drugs—Possession of | 34 | 55 | 75 | 55 |
| Suicide | 3 | 1 | 0 | 1.5 | Regulated Drugs—Cultivation of | 0 | 0 | 0 | 0 |
| Accidental Death | 2 | 4 | 12 | 6 | Prescription Fraud | 1 | 1 | 0 | 1 |
| Natural Death | 2 | 15 | 19 | 12 | Controlled Substance/Drug Equipment | 0 | 0 | 1 | 0 |
| Sex Offense-Forcible Rape | 2 | 2 | 2 | 2 | Drugs—Civil | 11 | 5 | 4 | 8 |
| Sex Offense-Attempted Forcible Rape | 0 | 0 | 0 | 0 | Child Offense | 2 | 12 | 15 | 10 |
| Sex Offense-Forcible Fondling | 1 | 0 | 0 | .50 | Mistreatment of Elderly | 0 | 0 | 0 | 0 |
| Sex Offense, Statutory Rape | 0 | 0 | 0 | 0 | Contributing to Delinquency of Minors | 0 | 0 | 0 | 0 |
| Sex Offense, Child Molestation | 0 | 0 | 0 | 0 | Runaway Juvenile | 1 | 3 | 1 | 2 |
| Attempted Sex Offense | 0 | 0 | 0 | 0 | Domestic Abuse Order Violation | 7 | 25 | 23 | 18 |
| Sex Offense, Forcible, Other | 0 | 0 | 0 | 0 | Driving under the Influence | 31 | 80 | 54 | 55 |
| Robbery | 7 | 9 | 4 | 7 | Liquor Violation | 5 | 2 | 9 | 5 |
| Aggravated Assault | 13 | 30 | 28 | 24 | Disturbing the Peace | 3 | 0 | 1 | 2 |
| Assault, Simple, Not Aggravated | 60 | 83 | 121 | 88 | Quarrels | 1 | 0 | 0 | 0 |
| Assault, Intimidation | 5 | 6 | 4 | 5 | Family Disturbance | 78 | 103 | 136 | 106 |
| Stalking | 2 | 6 | 3 | 4 | Disorderly Conduct—Other | 86 | 160 | 201 | 149 |
| Stalking, Aggravated | 0 | 2 | 1 | 1 | Blackmail | 0 | 0 | 1 | 0 |
| Burglary/B&E—Force | 59 | 59 | 40 | 53 | Conditions of Release Violation | 207 | 126 | 122 | 152 |
| Burglary/B&E—No Force | 35 | 17 | 15 | 22 | Impeding Police Officer | 3 | 27 | 26 | 19 |
| Larceny—Pocket Picking | 2 | 2 | 1 | 2 | Discharging Firearms | 1 | 0 | 0 | 0 |
| Larceny—Purse Snatching | 10 | 8 | 4 | 7 | Phone Offenses | 2 | 1 | 1 | 1 |
| Larceny—Shoplifting | 83 | 129 | 146 | 119 | Identity Theft | 0 | 1 | 0 | 0 |
| Larceny—From Motor Vehicle | 64 | 83 | 167 | 105 | False Information to Police | 8 | 17 | 12 | 12 |
| Larceny—Auto Parts/Accessories | 2 | 1 | 38 | 14 | Kidnapping | 1 | 6 | 5 | 4 |
| Larceny—Bicycles | 9 | 8 | 31 | 16 | Escaping from Custody | 0 | 3 | 1 | 2 |
| Larceny—From Building | 62 | 94 | 101 | 86 | Probation/Parole Violation | 1 | 0 | 0 | 0 |
| Larceny—From Coin-Op Machine | 0 | 0 | 2 | 1 | Public Nuisance/Pranks | 1 | 2 | 0 | 1 |
| Larceny—All Other | 81 | 84 | 67 | 77 | Trespassing Violation | 488 | 499 | 574 | 520 |
| Larceny—Skis/Ski Equipment | 0 | 0 | 0 | 0 | Bomb Threat | 0 | 1 | 0 | 0 |
| Theft of Motor Vehicle | 10 | 23 | 13 | 15 | Fireworks | 22 | 27 | 40 | 30 |
| Arson | 0 | 1 | 4 | 2 | Obstructing Justice | 1 | 0 | 0 | 0 |
| Forgery/Counterfeit | 3 | 6 | 4 | 4 | Cruelty to Animals | 0 | 1 | 1 | 1 |
| Fraud, Bad Checks | 3 | 5 | 5 | 4 | Vagrancy | 12 | 27 | 33 | 24 |
| Fraud | 70 | 95 | 68 | 78 | Fugitive | 10 | 13 | 13 | 12 |
| Fraud, Cred Card, ATM | 0 | 68 | 8 | 25 | Arrest on Warrant-Federal Check | 0 | 0 | 4 | 1 |
| Fraud-Impersonation | 0 | 0 | 0 | 0 | Arrest on Warrant-Police Check | 112 | 242 | 217 | 190 |
| Fraud—Wire | 3 | 0 | 0 | 0 | Accident-Fatal | 1 | 0 | 0 | 0 |
| Embezzlement | 1 | 4 | 3 | 3 | Accident-Injury | 63 | 69 | 61 | 64 |
| Stolen Property | 6 | 17 | 5 | 9 | Accident-Damage | 539 | 509 | 501 | 516 |
| Vandalism | 93 | 143 | 90 | 109 | Motor Vehicle Disturbance | 148 | 206 | 220 | 191 |
| Weapon Law Violation | 2 | 2 | 4 | 3 | Careless/Negligent Operation | 6 | 11 | 16 | 11 |
| Prostitution | 0 | 0 | 0 | 0 | Attempting to Allude Police | 1 | 3 | 7 | 4 |
| Lewd-Adultery | 31 | 51 | 40 | 41 | Driving License Suspended-Criminal | 51 | 69 | 61 | 60 |
| Peeping Tom | 0 | 0 | 0 | 0 | Leaving Scene of MV Accident | 5 | 21 | 10 | 12 |
| Pornography/Obscene Material | 0 | 4 | 2 | 3 | Littering | 26 | 19 | 25 | 23 |
| Sex Offender-Failure to Register | 2 | 1 | 0 | 1 | Fire Investigation | 2 | 2 | 2 | 2 |
| Regulated Drugs—Sale of | 3 | 11 | 11 | 10 | Fire Alarms | 0 | 1 | 1 | 1 |
| | | | | | Assist Fire Investigation | 1 | 0 | 0 | 0 |



FIRE DEPARTMENT

CHIEF'S REPORT

Mission Statement

Our essential mission and number one priority as members of the Brattleboro Fire Department is to deliver the best possible services to the citizens of Brattleboro. We will strive to effectively protect life and property from the effects of fire and all other emergencies and will continually look for better ways to improve our services to the people we serve.

The public relies on first responders during emergencies, and the more substantial the incident or the disaster, the greater the need for assistance delivered by the fire department and others with public safety missions. In every incident we respond to, the men & women of the Brattleboro Fire Department are seeing citizens in crisis and we are always striving to make a positive difference in the situation.

Organizational Structure – The Brattleboro Fire Department consists of a career staff of 25 which is broken out into 21 shift firefighters, the Chief, Assistant Chief, Fire Alarm Superintendent and an Office Administrator. The career staff is supplemented by 10 Call Staff members and we respond out of 2 stations which are staffed 24/7/365.

Stations – Central Station (103 Elliot St) & Station 2 (6 South St) – Many of you will recall that during the years 2016 & 2017 the replacement of Station 2 and a complete renovation and addition to Central Station took place. Now two years removed, the stations continue to be something we are very proud of. They are modern, healthy, and bright, and are a joy to work and live in.

Fleet – BFD operates 4 engines (2 at each station), a ladder truck, Car 1 (Chief's vehicle), Car 2 (Asst Chief's vehicle) and several other small vehicles and four trailers. If the replacement of Engine 1 is approved in the FY2021 budget it brings me great pleasure to say we have brought an

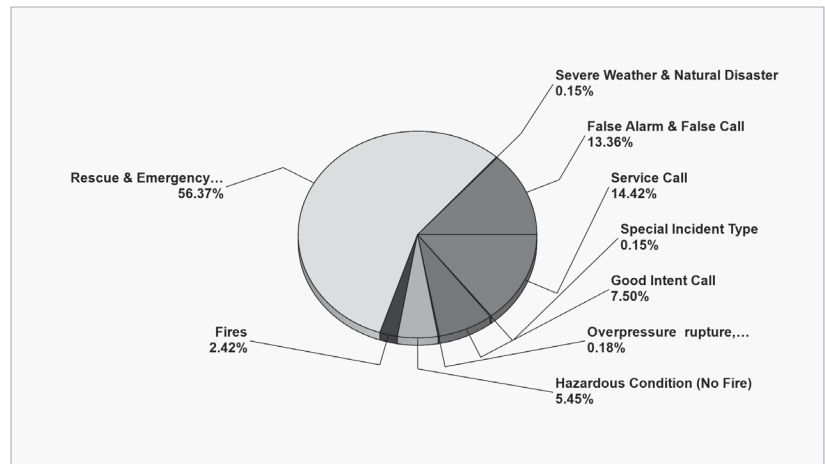
aging fleet up to modern standards with the replacement of all our trucks since 2008. That is a true testament to the support we receive from the taxpayers.

Snapshot of 2019:

- BFD responded to 2735 calls for assistance in 2019, our highest ever annual run total.
- There were 102 overdoses that resulted in 9 deaths. In 2018 it was 54/5.
- In late June we put our new 2019 107' single rear axle aerial into service. The shorter wheelbase allows us to get the truck into tighter areas, where the previous one wouldn't fit.
- Each of the shifts continues to do monthly outreach to the elementary schools. The

program has been a big hit with both the schools & the firefighters. The kids have become pretty comfortable around "the uniform", a lot of fun has been had by both parties, and new friendships have been made.

- In late October firefighters were afforded some near real-life training experiences due to the generosity of the Brattleboro Housing Authority. As parts of Melrose Terrace were being torn down, we were allowed access to vacant apartments to train on ventilation, firefighter self-rescue, search and rescue for victims as well as other much needed skills. With opportunities like this to be far and few between, we are very grateful for the chance to en-

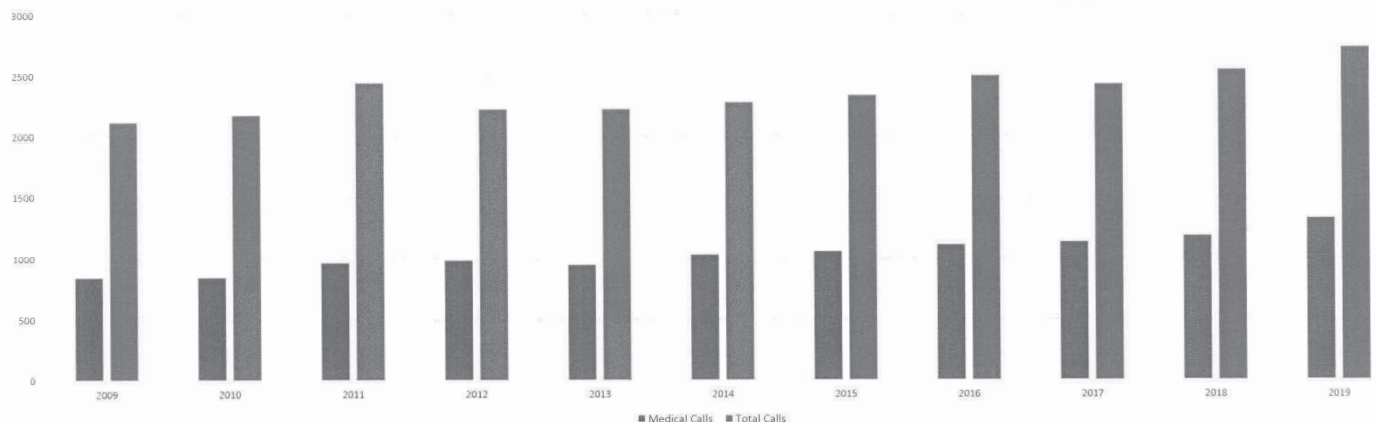


| MAJOR INCIDENT TYPE | # INCIDENTS | % of TOTAL |
|--|-------------|----------------|
| Fires | 66 | 2.42% |
| Overpressure rupture, explosion, overheating - no fire | 5 | 0.18% |
| Rescue & Emergency Medical Service | 1540 | 56.37% |
| Hazardous Condition (No Fire) | 149 | 5.45% |
| Service Call | 394 | 14.42% |
| Good Intent Call | 205 | 7.50% |
| False Alarm & False Call | 365 | 13.36% |
| Severe Weather & Natural Disaster | 4 | 0.15% |
| Special Incident Type | 4 | 0.15% |
| TOTAL | 2732 | 100.00% |

Brattleboro Fire Department

Emergency Response 10 Year Trend

| Year | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Medical Calls | 844 | 845 | 964 | 982 | 947 | 1030 | 1058 | 1112 | 1133 | 1182 | 1325 |
| Total Calls | 2117 | 2174 | 2440 | 2222 | 2225 | 2280 | 2339 | 2498 | 2429 | 2550 | 2732 |



FIRE DEPARTMENT

hance our skills in this manner.

- 1/24/19 - A large ice jam on the Whetstone Brook near Village Drive of Mountain Home Trailer Park caused flooding and the evacuation of 11 homes in the trailer park. Some businesses in the area along Marlboro Rd were also affected.
- 7/14/19 - Smoke detectors saved the lives of 5 family members in a 2-family house on Shore Drive. The early morning fire, started by embers from a fire pit, gutted the building. There were no injuries.

2019 - This past year has seen the inception of our new Rental Housing Registration and Inspection Program of multifamily dwellings. Though we have always had an inspection program of these dwellings, the registration requirement and more frequent inspections of the aging building stock that is used in multifamily housing will make for safer and healthier living conditions for occupants while upgrading fire safety systems and in turn saving lives of the residents. The revamped program stepped off in October and we have had great support and feedback to this point.

The year has not shown any decrease in the heroin epidemic or opiate-related drug abuse, despite the very hard work and best efforts of many first responder and social services agencies. BFD has organized and participated in many forums and training opportunities on the topic, yet along with our partners, continue to be disheartened by the number of overdoses we have responded to this year. Going into the new year the fire & police departments are working with high school officials to take a prevention message into the school through a series of speakers who will share their powerful message.

In April the Insurance Services Office (ISO) began an audit of Brattleboro's fire protection. ISO's Fire Suppression Rating Schedule (FSRS), evaluates four primary categories of fire suppression — the fire department, emergency communications, water supply, and community risk reduction. The FSRS includes standards set by the National Fire Protection Association (NFPA). The community is then given a "grade" or "score" from 1 – 10 (1 being the best) according to the outcome of the audit, this is called the Public Protection Classification. The Public Protection Classification (PPC®) program recognizes the efforts of communities to provide fire protection services for citizens and property owners. A community's investment in fire mitigation is a proven and reliable predictor of future fire losses. Insurance companies use PPC information to help establish fair premiums for fire

insurance — generally offering lower premiums in communities with better protection. By offering economic benefits for communities that invest in their firefighting services, the program provides an additional incentive for improving and maintaining public fire protection. Brattleboro currently holds a Class 3 rating, which is very good for a community of our size. We have not yet received our new classification from the latest audit but expect it very soon and are optimistic that our classification may improve.

Cancer and mental health wellbeing in the fire service is our current reality, and over the past year BFD has taken steps to address both, with much more work coming in 2020 and beyond. We are better understanding firefighters' increased risks and cancer's devastating toll and have enacted some best practices to protect ourselves, our crew members and our families from this work-related risk. Wearing all of our protective gear properly and all of the time, as well as frequent washings has very much become the norm along with proper self-hygiene after a fire and annual physical screenings. The staff is much more educated, aware, and "peer policing" has proven to be a big success.

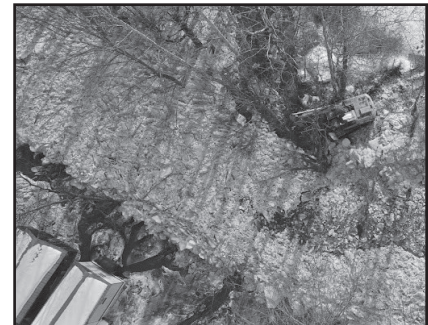
Going into the next year I am also very committed to the issue of mental wellbeing for my staff. The nature of the work of firefighters, including repeated exposure to painful and provocative experiences and erratic sleep schedules, can pose significant risk to firefighters' mental health, and the threat is very real. First responders are usually the first on the scene to face challenging, dangerous, and draining situations. They are also the first to reach out to disaster survivors and provide emotional and physical support to them. These duties, although essential to the entire community, are strenuous to first responders and with time put them at an increased risk of trauma. The challenges encountered during regular duty as well as following disasters lend to behavioral health consequences such as PTSD, stress, and depression of the employee, and measures need to be in place to reduce these risks either on the individual or institutional levels. Over the past couple of months, the Fire Department Administration has worked closely with the Brattleboro Retreat, Uniform Services Program and Employee Assistance Program to develop training programs and learn relaxation techniques that can be used after critical incidents. They are also assisting us in rewriting our *Critical Incident Stress Policy* to ensure our staff is provided timely and proper assistance when needed. We have also hired an exercise and wellness coach and look forward to this program beginning after the first of the year.

Communicating with the Public – During 2019 the Department has increased and improved our communications with the citizens. We have increased our presence on Facebook and Twitter, and thanks to Call Staff member Mesa Kennedy, we have a totally redesigned web site (www.Brattleborofire.org) and we also utilize our electronic sign board which is rotated between stations on a weekly basis. These sources, along with a frequent out-

reach to local newspaper and radio outlets, help us to reach a larger receiver base for safety messages, consumer recalls, weather and traffic alerts and emergency messaging. We are beginning training with BCTV and in the coming year will gain the capability of remotely creating scrolling banners on their channels as another way of reaching the public with messages during emergency situations.

Department Involvement – Department members continued to make contributions to both the fire service and EMS Community in 2019 through their dedicated and active participation in local, state, regional and national organizations that are shaping the future. Some examples of this are;

- Active member of the International Association of Fire Chiefs
- Board of Directors, representing VT, on the New England Division of IAFC
- Active members of the VT Career Fire Chiefs Association
- Board of Directors - VT Coalition of Fire & Rescue Service
- Representative to the 13th Ambulance District
- Appointee – Governors' Opiate Council
- Appointee - Governors' VT Emergency Preparedness Council
- Per Diem Instructors – VT Fire Academy



- Lead Instructor – BURS Fire Service Vocational Class

2020 – Going into 2020 we have set goals that I feel will make the department stronger and better as we move forward. As I mentioned above, on top of my list is the health of my staff. Mental wellness is key to a happy and productive employee and so important to life off the job. If ignored or not dealt with properly, mental health problems can lead to high sick leave use, depression, substance abuse, anxiety and other illnesses. Established procedures and partnerships are paramount to a successful program and will always be a work in progress.

The National Institute for Occupational Safety and Health (NIOSH) recently undertook two large studies focused on **firefighter cancer** and concluded that **firefighters** face a 9 percent increase in **cancer** diagnoses, and a 14 percent increase in **cancer**-related deaths, compared to the general population in the U.S. because of repeated exposure to carcinogens in the line of duty. We have adopted several best practice recommendations and taken other steps to reduce unnecessary



Ice jam flooding residence

FIRE DEPARTMENT

exposures. Annual medical evaluations for both mental wellness and cancer screenings is certainly something I will be working toward as part of both programs.

Another large feat that I would like to accomplish is to send every member of the Brattleboro Fire Department, in groups, to the VT Fire Academy to go through a "Fire Ground Operations" course using the new burn building on their site. This will be an expensive endeavor, one that I will be in search of a grant to accomplish, but the end result will be very beneficial. Search & rescue, self-rescue,

hose advancement, incident command, and thermal imaging camera use are just a few of the evolutions that will be covered, and the team building that will occur will only make us better.

On average, a home fire occurs every 87 seconds, there is a civilian fire death every 2 hours and 24 minutes and a civilian fire injury every 35 minutes in the United States. Almost three of every five home fire deaths resulted from fires in homes with no smoke alarms or no smoke alarms that were working. Over the past 11 years that I have been

Chief there has been at least one local instance where a smoke detector has saved lives. The importance of properly installed and maintained smoke detectors can not be overstated as smoke alarms provide an early warning of a fire, giving you additional time to escape. Please have properly installed and maintained photoelectric smoke detectors in your home, they double your chances of getting out alive!

Michael Bucossi
Brattleboro Fire Chief

INSPECTIONS & PREVENTION REPORT

The inspections program took a huge step forward in 2019 with the adoption of the Rental Housing Ordinance. The ordinance requires all rental property owners to register their rental property buildings annually with the town, this can be done via the Town of Brattleboro or Fire Department websites. The town has been broken up into four zones, one zone will be inspected each year. There is a \$75.00 fee per unit, if the owner lives in one of the units that unit is not charged but does need to be inspected. Once the building has been inspected and meets the minimum fire/health and rental housing codes, the registration is completed, and all fees are paid, the owner will receive a certificate of habitability that will be valid for four years, unless there are complaints received during that four-year period that would require the building to be inspected. The new ordinance started October 1, 2019, as I write this report, we have inspected 60 buildings, 278 units for a total of 36% of Zone 1 has been completed. The inspections are being conducted by Capt. Charles Keir, Lt. Rusty Sage, FF Chris Fellows, FF Matt Casabona, FF Alex Morin, Brian Bannon from the

Planning Department and myself. We currently have three more fire department personnel enrolled in an inspector's class that will make them certified to perform inspections.

The inspections are done to ensure all Life Safety Codes and the Vt Rental Housing Codes are being followed to protect the public and the tenants. Things the inspectors look for on the inspection are: smoke & carbon monoxide detectors on every level, smoke detector in each bedroom, blocked egress paths, extension cords, proper clearance around heating units, fire extinguishers in the kitchen, sprinkler head over furnace or boiler, proper ventilation in bathroom, clothes dryers vented properly, handrails, excessive storage, storage in egress paths, each room must have a window as a second means of egress. We also enforce the rental housing codes, which can be found on the Vt Department of Health's website.

It is important to know that any public building that is being constructed or being remodeled or renovated needs to apply for permits with the Vermont Division of Fire Safety, before any work can be performed. The Springfield office serves Brattleboro and can be con-

tacted at 802-885-8883. Some projects that were done in 2019 are, Snow Block, Burger King, 2-6 Elliot Street, Planet Fitness, 178 Linden Street (Linden Lodge), 300 Maple Street Phoenix House, Saxton's River Distillery, 83 Main Street (Cooper Properties) and Against the Grain.

It is very important to have working smoke and carbon monoxide detectors in your homes. It is a fact that from the beginning stage of a fire, the occupants have two to three minutes to exit the building, before the room of origin becomes completely consumed by fire. A smoke detector is good for ten years, a combination smoke/carbon monoxide detector or carbon monoxide detector is good for five years. Smoke detectors and sprinkler systems save lives.

In closing, if you ever have any questions regarding inspections, rental housing or fire safety feel free to contact the fire department. Stay safe.

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

FIRE ALARM, COMMUNICATIONS, AND TRAFFIC SIGNALS

Municipal Fire Alarm

2019 was an average year for the municipal alarm system. The department responded to 2735 requests for service. Of those requests 174 of those calls were box alarm activations. Work continues on refurbishing master and street boxes as well as upgrading sections of cable as needed. As the power company continues replacing poles in town quite a bit of time has been spent transferring the fire alarm wire to the new poles, transfer work will continue into the new year.

In August of 2019 the alarm receiver was upgraded at Brattleboro Central Dispatch. With this upgrade we are now not only able to receive the traditional box alarms from mechanical master boxes, we can also begin receiving alarms from wireless radio master boxes. With the addition of radio master boxes we can offer so much more to the property owners within Brattleboro. We will be working to get all town buildings converted to radio boxes and begin working with existing users of the system to switch over as repairs are

needed to existing equipment. We currently have two radio boxes in-service with 5 more in process.

Phase 2 of this project will come in a 2020-2021 Capitol expense for the second redundant receiver that is required by NFPA 72. Funds for this receiver are currently in the capitol budget being presented to town meeting in 2020.

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

This year we received pricing to upgrade the fire department's 15 year old communications system. With this figure we were able to work out a plan with the town manager to fund the project with a multi-year plan.

We are also working on 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

2019 was an average year for the signals. We did experience several major controller issues this year that cost a significant amount of money over what we normally spend. As these signals begin to age I would expect that they will begin to cost more to repair than they previously have. We continue to make improvements and little adjustments to the downtown system to improve its efficiency.

FIRE TRAINING REPORT

Brattleboro Fire Department was especially busy during 2019 with regards to education. Department members logged more than 3,100 hours of training. These hours include the training that happens daily on each shift and numerous courses attended outside of our firehouse walls.

The safety of our Brattleboro area students continues to be on the forefront of this Department. Our members attended multiple trainings on school crisis situations. One such opportunity included a multi-agency drill where Brattleboro Police Department, the Vermont State Police, Rescue Inc., and Brattleboro Fire Department worked together in simulated situations to safely care for these populations. Our Department also hosted a grant funded course provided by FEMA and Louisiana State University titled "Campus Emergencies Prevention, Response, and Recovery". This course was attended by members of our Department, as well as many

local school administrators. This class was invaluable as we continue to build a comprehensive Town plan for any incident involving our schools.

The Department also participated in extensive training with regards to the physical and mental well-being of our members. Occupational cancer continues to be very real concern in the fire service. All six of our lieutenants researched and presented information to our members on reducing cancer risks. This information led to new and revised policies regarding contaminated gear and equipment following any fire or other significant incident. Also, in 2020, our department will again put effort into keeping our members healthy by providing yoga classes!

Brattleboro Housing Authority provided us with a relatively rare opportunity this year as well. Our Department had the opportunity to practice existing skills and acquire new ones in some of the buildings that have since been

demolished. While much of our day to day training is simulated, each shift spent multiple days practicing search and rescue, ventilation, hose line deployment, maydays, and rapid intervention crew deployment in some of the Melrose Terrace buildings. In the provided buildings, we were able to use our tools to breach walls, cut ventilation holes in the roofs, and flow water from our fire hose.

With the arrival of our new ladder truck came many hours of training. All of our members spent weeks driving and learning to operate this new apparatus safely and efficiently. There are hundreds of other training topics that our Department tackled during 2019. There is no doubt that 2020 will yield just as many educational opportunities that we will take advantage of in order to keep us prepared and our community safe.

David J. Emery Jr.
Captain / Training Officer

FIRE DEPARTMENT DIVE TEAM YEAR END REVIEW - 2019

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 2019, the Brattleboro Dive Team ended with an active roster of eleven (11) members. The members consist of five (5) permanent staff and six (6) call staff. This year the Brattleboro Dive Team gained two new members with the addition of William Streeter and Alex Richardson. Both William and Alex are also permanent staff members with the Brattleboro Fire Department.

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. This year the Brattleboro Dive Team also provided ice water rescue training for twelve (12) members of the Brattleboro Fire Department (not including dive team members). The ice water rescue training included both classroom and practical evaluations to allow Brattleboro Fire Department staff an opportunity to enhance their skill sets.



In the year of 2019, the Brattleboro Dive Team responded to eleven (11) emergencies/call outs. We responded not only to the town of Brattleboro, but mutual aid to the following communities: Hinsdale, Londonderry, Chesterfield, Dummerston, and Walpole NH. Aside from emergencies the Brattleboro Dive Team also aided in the repair of a dry hydrant for the community of South Londonderry. The hydrant repaired provides essential water for the fire protection of the South Londonderry community.

Charles W. Keir III
Captain – Dive Team Leader

RECREATION & PARKS DEPARTMENT

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 2019 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, and Matthew Rink 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>. The project was put out to bid twice during 2019 and bids came in significantly over budget. The project will go back out in January of 2020.

Facility Improvements

In the summer of 2018 a new roofing system was installed on the Gibson Aiken Center Roof (10,600 sq. ft.). Two alternating layers of 3" rigid polyisocyanurate with a combined R-Value of a minimum of 34.8 was applied to the roof and finished off with a new 60 mil EPDM membrane.

Due to the efforts of Todd Einig and the Harris Hill Jr Ski Program the 10 meter Jr. Ski Jump at Living Memorial Park was revitalized. The revitalization project included the viewing platform, the jump, new stairs with railings, a deck at the top and a new in run deck. In addition the committee updated the lighting for the jump.

Fundraising Efforts

The Department worked with the participants in the Senior Pickleball Program to raise over \$10,000.00 for facility improvements. Four new Pickleball Courts Lines were painted on the existing Tennis Courts at Living Memorial Park and four temporary nets were purchased along with a storage container. At the Gibson Aiken Center we installed (24) open weave solar sun controlled shades on rollers to improve the quality of the playing conditions for the participants.

The kitchen floor at the Gibson Aiken Center was replaced with a commercial quarry tile in the fall of 2019. This was made possible with a grant from The Thomas Thompson Trust and The Raymond Riddle Trust.

RECREATION & PARKS DEPARTMENT

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.

| Facility | Total Daily Attendance | | Total Season Passes | |
|---------------|------------------------|--------|---------------------|------|
| | 2018 | 2019 | 2018 | 2019 |
| Skating Rink | 18,575 | 18,817 | 75 | 113 |
| Swimming Pool | 10,375 | 10,606 | 190 | 172 |

PROGRAMS

| SPRING | 2018 | 2019 |
|------------------------------------|--------------------------|-----------------|
| Girls Youth Softball | 16 | 19 |
| Pitch & Run | 0 (<i>bad weather</i>) | 3 |
| Small Fry Baseball | 92 | 86 |
| T-Ball | 52 | 59 |
| Youth Lacrosse | 58 | 53 |
| SUMMER | 2018 | 2019 |
| Afternoon Fun | 10 | 10 |
| Arts in the Park (weekly) | 40-50 (weekly) | 40-50(weekly) |
| Baseball Camp | 25 | 21 |
| Basketball Camp | 38 | 45 |
| Day Camp | 382 | 328 |
| Gymnastics Camp | 196 | 172 |
| Lacrosse Camp | 10 | 14 |
| Little People | 8 | 10 |
| Men's Softball | 465 | 473 |
| Co-ed Softball | 84 | 69 |
| Pilates/Yoga | 43 | 61 |
| Soccer Camp | 122 | 74 |
| Swim Lessons | 140 | 134 |
| T.G.I.F. Morning Matinees (Weekly) | 100 per week | 80-100 per week |
| Track & Field | 27 | 23 |
| Women's Softball | 143 | 118 |
| Adult Ultimate Frisbee | 42 | 46 |
| Magical Earth Retreats Camp | 9 | 11 |
| Mad Science | 11 | 17 |
| Camp Out | 13 | - |

| FALL | 2018 | 2019 |
|----------------------|------|------|
| Girls Field Hockey | 18 | 17 |
| Pre-K Soccer | 41 | 31 |
| *Kindergarten Soccer | 41 | 38 |
| Youth Soccer League | 137 | 121 |
| *Flag Football | - | 48 |

| WINTER | 2018 | 2019 |
|---------------------------------|------|------|
| Adult Volleyball | 142 | 138 |
| Badminton | 98 | 114 |
| Basketball Clinic | 22 | 24 |
| Boys Youth Basketball | 75 | 70 |
| Chess Class | 40 | 34 |
| Coed 1st & 2nd Grade Basketball | 42 | 40 |
| Girls Youth Basketball | 36 | 37 |
| Gymnastics (Includes Team) | 509 | 587 |
| Indoor Soccer – Grades k-6 | 25 | 40 |
| Kindergarten Basketball | 20 | 15 |
| Kung Fu | 51 | 14 |
| Men's Basketball | 183 | 166 |
| Movie Matinee | 25 | 30 |
| Open Gym/Game Room (daily) | 15 | 26 |
| Open Tot Gym (2 x a week) | 10 | 15 |
| Kickboxing | 24 | 29 |
| Pickleball | - | 89 |
| Speed Skating | 16 | 8 |
| Women's Basketball | 34 | 26 |
| Winter Little People | 0 | 0 |
| Zumba | 119 | 32 |
| Table Tennis | 116 | 94 |
| Winter Mini Camp | 7 | 7 |

| SPECIAL EVENTS | 2018 | 2019 |
|--------------------------|------------------|------------------|
| 4th of July | Several Thousand | Several Thousand |
| Bowling (Vacation Weeks) | 300 | 258 |
| Duck Derby | 275 | 262 |
| Easter Egg Hunt | 150 | 178 |
| Family Pool Party | 330 | 171 |
| Horrible Parade | 150 | 143 |
| Santa's Visit | 125 | 119 |
| Ski Skate Snowboard Sale | Several Hundred | Several Hundred |
| Super Bike Day | 100 | 127 |
| Winter Carnival Week | Several Hundred | Several Hundred |

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 "T-Bone", 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 2020 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 Annual Phil & Mary Dunham Ski/Snowboard Sale, which is co-sponsored with the Brattleboro Outing Club is valuable services that we offer to the community. It is an opportunity for families to sell as well as purchase good used winter sports equipment.

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

Community Education

AARP Smart Driving Course
Advanced Directive
AARP Taxes
Book Talks/Presentations
Cell phone/Tablet Workshops
Fire Safety Talk with Fire Department
Police Department Talk
Free Legal Help – VT Legal Aid
Nutrition with Chris Ellis
Great Courses
Travel Talks with Jean Zebb
Ticks & Tickborne disease with Brattleboro Dept. of Health

Health Screening

Monthly Blood Pressure with Rescue Inc.
Flu Shoot Clinic
Medicare Minute
VT/NH Foot Care Clinic

Recreation

Country Line Dancing
Bowling
Ice skating
Pickleball
Swimming

Social Events

AARP Programs
Annual Cookie Swap
Bingo with Nina sponsored by Pine Heights
Birthday Celebrations
Bridge
Game Day
Greenery Arrangement Class
Holiday Luncheon Meal
Last Night Potluck Lunch Celebration
Mixed Fiber Arts
Monday Movie
Nickel Bingo with Sarah
Oil Painting

RECREATION & PARKS DEPARTMENT

Ornament Making
Picnics
Socializing
T.E.L.L.
Thanksgiving Lunch Event
Valentines Lunch Event
Volunteer Appreciation
Watercolor Painting
Writing Group

Trips

Tour of Brattleboro Art Museum
Hildene
Train Foliage Ride

My thanks and appreciation go to the Recreation and Parks Staff, Sarah Clark (Assistant Director), Erin Cooke (Program Coordinator), Kim Isaacs (Administrative Assis-

tant) 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 Allegra Carignan. 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 commu-

nity, 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



Dressing Fancy for Swim Lessons at Living Memorial Park



Senior Center Group by train



Senior Center Holiday Fun



Duck Derby Fastest Boat Team



Paint Jousting during Day Camp

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 the other divisions within Public Works. The Highway Division is responsible for almost 80 miles of roads, 14 bridges, the drainage and stormwater system, pedestrian facilities, and parking lots. The Maintenance Division repairs and rebuilds components of the 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 Division is responsible for 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 as needed and coordinated closely with other Town departments as needed.

ENGINEERING DEPARTMENT

The DPW Engineering Technician conducted monthly traffic studies (speed surveys) in various locations. Working in conjunction with a consulting engineer, an intern was hired to inventory all of the towns gravel roads to comply with the state MRGP program. The technician continued to digitize records for use in the field. Efforts are underway to update the GIS database. Using the DPW drone aerial imaging was provided for the many DPW projects.

DISTRIBUTION AND STORAGE

On December 1, 2019, the distribution and storage staff lost their most senior co-worker, Anthony Bombicino. Anthony was the primary backhoe operator and worked for the department for eight years before he was diagnosed with stage four liver cancer this fall. The distribution and storage staff played a large role in helping his family with the setting up and cleaning after his funeral. Anthony was a wonderful coworker and a true asset to the town. He is missed.



Utilities personnel was on hand to upgrade the manholes and valve boxes ahead of the paving performed this year. They responded to three water main breaks, one sewer main collapse, maintained approximately 15,000 linear feet of sewer lines and many other projects.

Routine annual operations for the Utilities Division include sewer line maintenance, 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 larger projects. Crews worked with a contractor to replace a section of aging water main on Main Street following a break. The Chestnut Hill Reservoir stabilization project is nearing completion. A retaining wall installation and final paving will take place in the spring.

HIGHWAY DIVISION

The Highway Division capital improvement plan included the resurfacing of Estey Street, Vine Street, Cottage Street, Fairview Street, Oak Street and Green Street. A class II paving grant through VTrans also allowed us to pave a portion of Old Guilford Road. A box culvert on Hinesburg Road was generously funded through the State of Vermont Structures Program and was completed by a contractor in July. In addition to routine drainage maintenance and smaller scale repairs, we utilized a Grant-In-Aid grant to make significant drainage improvements to Bonnyvale Road. This included four new culverts and approximately 1000 feet of stone lined ditches. Crews worked with under the guidance of a local stone mason to rebuild a failing retaining wall on Beech Street. Several sections of sidewalk were repaired or replaced, as well as the wooden bridge deck on the Whetstone Path.

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 as needed. 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 busses.

MAINTENANCE DIVISION

The Maintenance Division staff does all the maintenance and repairs of vehicles and equipment for all 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. They also perform the annual Vermont safety inspections on all Public Works vehicles. 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 WELL

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.

DEPARTMENT OF PUBLIC WORKS

This year, the Town continued 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 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 watershed continues to be managed by a forestry contractor 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.

WASTEWATER TREATMENT PLANT

This year, our Wastewater Treatment Plant and staff received and treated over 460 mil-

lion 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 biosolids that are the result of the treatment process are dried and sent to a facility for recycling as compost, topsoil and other soil enhancement. Daily, staff at the Wastewater Treatment Plant performed routine plant and pump station operation and maintenance. 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.

As with the other utilities division crews, the wastewater crew regularly attends training and classes to maintain certifications.

RETIREMENTS

Bruce Lawrence retired from DPW in May. Bruce first worked for the Town of Brattleboro from 1975 to 1986 as Waste Water Treatment Plant Operator (3 years), Engineering Technician (3 years) and Waste Water Treatment Plant Superintendent (3 years) before leaving and working as a Licensed Reactor Operator at the Vermont Yankee Nuclear Plant in Vernon, VT. Bruce returned to the DPW in 2012 as the Chief Operator of the Wastewater Treatment Plant. Bruce was the Chief Operator until January 2019. Bruce was promoted to Highway/Utilities Superintendent until his retirement in May.

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. Prevention services include HIV and Hep C testing, syringe services program, referrals, HIV and Hep C presentations, safer sex supplies and information and a website with links to additional resources.

During the period of July 1, 2017 – June 30, 2019, we served 496 Brattleboro residents through our Direct Services and Prevention Programs.

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

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. 49 Brattleboro youth were served by Big Brothers Big Sisters between 7/1/2018 and 6/30/2019.

BOYS & GIRLS CLUB OF BRATTLEBORO

The Boys & Girls Club of Brattleboro serves youth from 6 to 18 years old at our Clubhouse on Flat Street. Our mission is to inspire and enable all young people, especially those who need us most, to reach their full potential as productive, responsible, and caring citizens. This is done through a variety of life-affirming, high interest programs and activities organized and facilitated by positive adult role models.

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 2018 we completed our third full year of offering advance care planning. Since its start we have facilitated 906 people with advance care planning. Sixty five percent of people using this service thus far have reported Brattleboro as their residence. "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. This and all of our services are offered free of charge.

In the past year, Brattleboro Area Hospice served 361 Brattleboro residents. 59 individuals were served by the hospice care program. 193 family members and loved ones were served by our Bereavement Program. 109 residents worked with Advance Care Planning facilitators. 5 of our 7 current board members are Brattleboro residents. 59 Brattleboro residents serve actively (unduplicated count) as Hospice Care, Advance Care Planning and / or Bereavement Volunteers. Please call us at 257-0775 with any questions on death or dying or visit us at www.brattleborohospice.org

BRATTLEBORO AREA PREVENTION COALITION

BAPC- Brattleboro Area Prevention Coalition (pending name change to Building a Positive Community) is comprised of people throughout our community who are deeply committed to promoting our young people's wellbeing, supporting their families and working to

prevent the harms of substance misuse. The Coalition has served those who live, work, and play in the Windham Southeast area since 1995. 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 local issues, concerns, and trends related to substance use and abuse. The Coalition has offered and provides technical assistance and resources to the Brattleboro Selectboard, Brattleboro Town Planner, liquor retailers, healthcare providers, and property owners/managers. Additionally, the Coalition provides education and direct service to the five schools in Brattleboro. These services include the School leadership Teams (also titled Asset Councils), as well as co-leading the Youth to Youth group and Queer-Straight Alliance at Brattleboro Union High School. The Coalition heads a medical Rx Abuse Prevention team. It holds dialogues for providers and pharmacists and have served on the Consortium of Substance Use (COSU), which is a countywide coalition that is addressing the impact of opioid and other substances across the continuum of care (prevention, harm reduction, treatment, and recovery). The Coalition will be transitioning over the next two years to oversee the ten year old Social Competency Development Curriculum for the Windham Southeast School District. The Coalition's goal and vision is to foster a community that is free from the pressures and harms of substance use where youth are informed, supported and assisted in making positive choices to live to their fullest potential.

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 lo-

HUMAN SERVICE AGENCIES

cation 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 COMMUNITY JUSTICE CENTER

The Brattleboro Community Justice Center is a restorative justice-based organization that engages with community members to prevent and repair harm caused by conflict and crime. We run programs in schools and neighborhoods; provide mediation around community conflicts; facilitate interventions with individuals involved in the criminal legal system; and work with individuals returning to our community after incarceration. The BCJC operates in coordination and coalition with State agencies, community organizations, and restorative justice groups at the local, county, and state levels to both serve our clients effectively and transform relationships, communities, and institutions. In the period July 1, 2018 - June 30, 2019, we served 91 unduplicated Brattleboro residents.

Submitted by Mel Motel, Executive Director

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 2018-2019, BSM has served over 34,000 meals to 538 individuals (307 are Brattleboro Residents) with 4 paid

staff and over 112 volunteers with a budget of \$269,153.

BRATTLEBORO TIME TRADE

Brattleboro Time Trade offers to the community an alternate economic model in which community members trade goods and services for banked hours, and in the process build a stronger community. By promoting the skills and knowledge of each member and enabling reciprocity, the Brattleboro Time Trade empowers each of our members to share our wealth of experience and resources with others, thereby enriching the local community and economy. Brattleboro Time Trade is requesting funds for general operating expenses, and served 105 Brattleboro residents with an estimated 3125 hours between July 1, 2018 and June 30, 2019.

FAMILY GARDEN

The Family Garden provides high-quality child care to 41 of Windham County's youngest children (ages six weeks to five years) at 861 Western Avenue in Brattleboro, 25 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 of Windham County since 1989. TGP is conveniently located on 30 Terrace Street in Brattleboro and 3 Mountain Park Plaza in West Dover. Seniors and adults, age 18 and over with disabilities, chronic illnesses, and/or need for socialization, of a variety of ages, races, religions and socioeconomic status enjoy the benefits of the Center and its services. TGP is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The centers are open Monday through Friday from 8:00AM to 5:00PM.

TGP Adult Day'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 services include:

- nursing oversight

- access to on-site counseling, and occupational and physical therapies
- daily exercise program
- recreation and social activities
- nutritious meals and snacks
- personal care (showers, podiatry, hairdressing)
- outreach services
- companionship
- special events
- access to transportation and coordination of medical appointments

For questions, additional information or to schedule a tour please contact TGP at 802-254-6559, email info@gatheringplacevt.org or visit us on the web at <https://www.gatheringplacevt.org>.

GREEN MOUNTAIN RSVP

Green Mountain Retired Senior Volunteer Program (GMRSPV), a Senior Corps Program sponsored by SVCOA continued its work this year in recruiting and placing older Vermonters into volunteer opportunities where they used their skills and experience to address vital community needs. Across Bennington, Windham, and Windsor counties, 377 GMRSPV volunteers provided 46,278 hours to causes throughout southern Vermont. Key outcomes for the GMRSPV fiscal year include 892 tax returns submitted on behalf of those needing assistance; 741 food-insecure individuals served; 783 Bone Builder participants served; 230 Meals on Wheels recipients served; 493 rides provided by transportation volunteers; friendly visits to 12 older Vermonters; and 5 individuals assisted by money management volunteer. Additionally, many nonprofit organizations in the GMRSPV service area received support from volunteers, and include activities at museums, schools, hospitals, blood drives, senior centers and meal sites, libraries, and more. 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

HUMAN SERVICE AGENCIES

Center, and our region's most heavily utilized food shelf program: Foodworks. Altogether, Groundworks served an estimated 3,381 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 FY19, HCRS provided 49,424 hours of services to 830 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.

INCLUSION CENTER

Inclusion Center, a 501c3 non-profit incorporated in 2013, is a free drop in, activity center by and for people with disabilities, medical concerns and interested community members. The core belief behind Inclusion Center is that all people, including those with disabilities and/or medical issues, have talents, skills and interests that are valuable to the individual and the community. Inclusion Center is located at 16 Bradley Ave, in the lower level of St. Michael's Episcopal Church. We are open Mondays from 9:00 to 2:00 and Fridays 9:00 to 3:00. The space is fully accessible and fragrance free. There are no eligibility requirements for attending Inclusion Center; Everyone is welcome to attend. In fiscal 2018/2019 our services were used approximately 1092 times by 43 Brattleboro residents.

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 by providing a safe, fun and engaging learning environment for young children in their varying stages of development. Our mission is to promote healthy parent and child engagement and provide primary prevention by nurturing the healthy development of young children and families. We provide regular hours, party and community rental space, special events and ongoing programming in an all inclusive community space, allowing 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. Our beloved and inspiring indoor play-space for children ages 0-8, served 485 Brattleboro residents last year and includes a diverse attendance by children, parents, grandparents, caregivers, child care providers,

and local agencies serving children and families. KidsPLAYce continues to be a special destination for area visitors with children, and supports the vibrancy of downtown Brattleboro with our central location. Thank you to all of the founders, alumni, volunteers and members who continue to be at the heart of the KidsPLAYce Story!

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/caregivers. 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 child(ren)'s development. Last year, 119 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 the specialized services care we provided. Our bus service for our Y Day Camp program in Springfield increased the accessibility and affordability of our out-of-school programs for 29 of your youth. 24 Brattleboro children were with us for 50 weeks of out-of-school programming in the year that ended on August 31, 2019. Your \$7,500 investment was part of a total of more than \$83,200 in financial assistance to Brattleboro parents for participation in MWYMCA's youth development programs and \$17,500 in camp bus services. 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 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 private donations.

OUT IN THE OPEN

Out in the Open (OITO, formerly known as Green Mountain Crossroads) connects rural Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) people to build community, visibility, knowledge, and power through one-to-one crisis support, peer support groups, educational workshops, support to allied orga-

nizations, and multimedia projects. OITO 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 688 (unduplicated count) Brattleboro residents in the previous fiscal year. Our goal is to create a dedicated LGBTQ community space in Brattleboro throughout the coming year and to expand our impact to work with 800 residents of the Town.

PUTNEY FOODSHELF

The mission of the Putney Foodshelf, Inc. is "to provide supplemental healthy food to area people in need." The Foodshelf is open on Tuesdays, 6 – 7 p.m., and Saturdays, 9 – 10 a.m., every week of the year, at the Putney Community Center, 10 Christian Square, back ramp entrance. Anyone in need of food is welcome. Last year (July 1, 2018 – June 30, 2019) during Open Hours we served 6,430 people in 2,751 households; **27% of these people were from the Brattleboro area (05301)**, 59% were from the Putney area (05346), and 14% other. (This is a duplicated number, as we track people anonymously.) The Foodshelf also hosts a Vermont Foodbank Food Drop on the 4th Thursday of every month at Putney Meadows, free and open to anyone. In addition, Putney Foodshelf runs a program called Food4Kids at Putney Central School. This is an in-school food pantry, free and open to all PCS students, serving an average of 120 kids a week. The Foodshelf operates thanks to a group of 40+ dedicated volunteers, a four-person Board of Directors, a part-time Executive Director, and support from the community.

RICH EARTH INSTITUTE

The Rich Earth Institute is a nonprofit research and demonstration organization based in Brattleboro and serving Windham County residents in urine diversion and nutrient recovery work. Since 2012, our grass-roots organization has been providing urine nutrient recovery as an environmental service to the community. Funded by the EPA, USDA, Water Environment and Reuse Foundation, National Fish and Wildlife Foundation, and National Science Foundation, Rich Earth conducts scientific research that supports the vision of a world with clean water and fertile soil achieved by reclaiming the nutrients from our bodies as elements in a life sustaining cycle. Our mission is to engage in research, education, and technological innovation to advance the use of human waste as a resource. We are requesting funding to support our Urine Nutrient Reclamation Program (UNRP). Currently, this program provides for the urine collection needs of over 150 people, including approximately 70 Brattleboro residents. Rich Earth then pasteurizes the urine to create an affordable fertilizer on four local farms, two of which are within Brattleboro; Whetstone Valley Farm and Fair Winds Farm. Brattleboro residents benefit from the opportunity to participate in the creation of sustainable fertilizer as well as the larger environmental service of diverting nitrogen and phosphorous out of the Connecticut River and conserving potable water for use within Brattleboro.

HUMAN SERVICE AGENCIES

ROOT SOCIAL JUSTICE CENTER

The Root Social Justice Center was founded in 2013 by four organizers with a vision to provide a financially- and physically-accessible organizing space for social justice groups. The Root has been a multi-racial collective from its inception and one of the few places in southern Vermont that is a safe organizing space for people of color (POC). A central focus of our work is finding equity-based solutions to social justice issues and taking an anti-racist stance. Our organizing emphasizes building leadership and power within POC communities and shifting resources to POC. We strive for a regenerative economy that mobilizes social capital to affect change and to address social needs. If people don't feel supported at the local/individual level, they won't have the energy or resources for systemic change. The Root administers six programs which uphold leadership by and within frontline communities. The Root is run by 4 Collective members, 5 Advisory Board members, 4 staff, and around 20 key volunteers. Of these, 16 identify as people of color. From July 1, 2018-June 30, 2019 The Root served an estimated 1600 Brattleboro residents, including over 200 people of color.

SENIOR SOLUTIONS

Senior Solutions (Council on Aging for South-eastern 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) and local number of 802-885-2669 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 179 Brattleboro elders last year, totaling 1764.25 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 1,445 services to 735 Brattleboro households consisting of 1,510 individuals. Our Family Services / Crisis Resolution Program, whose Brattleboro Outreach office is supported by this funding, provided a total of 870 services to 525 Brattleboro residents. We provided 107 crisis fuel / utility assists to 187 residents, and 165 emergency housing assists to 298 residents.

TURNING POINT

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 at the center invested about 12,000 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. We also added a grant-funded Recovery Coaching in the Emergency Department program that allows Turning Point coaches to work out of the ED at the Brattleboro Memorial Hospital (in partnership with HCRS and the Brattleboro Retreat), providing 24/7 supports for people in recovery from substance-use disorders. And we've started a New Mothers in Recovery suite of supports.

VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED

The Vermont Association for the Blind and Visually Impaired (VABVI), founded in 1926, is the only private non-profit organization in the state to provide comprehensive support ser-

vices to all Vermont residents with visual impairments. VABVI provided these services to 1,431 clients from all 14 counties in Vermont in FY2019, including 55 adults and 10 students in Brattleboro, and 116 adults and 24 students in Windham County. Our mission is to enable Vermonters, whether blind or visually impaired, to be more independent, to cultivate adaptive skills, and to improve their quality of life. Each year, we serve thousands of clients from birth through end of life. Through our various adult and children's services programs, VABVI empowers clients to make the living and care choices that work best for them individually. For more information, visit www.vabvi.org.

Contact information:

Shannon Turgeon

Development Assistant, VABVI

60 Kimball Avenue, So. Burlington, VT 05403

sturgeon@vabvi.org

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. In FY'19 VCIL responded to 87 requests from individuals, agencies and community groups in Brattleboro for information, referral and assistance and program services for individuals living with a disability. 38 residents called our Information, Referral and Assistance Specialists and VCIL Peer Advocate Counselors (PAC's) provided one-on-one peer counseling to 17 individuals to help increase their independent living skills. Our Home Access Program (HAP) assisted 1 household with assistance to make their bathroom and entrance accessible (resident was on waiting list last year, project completed \$14,100.00). 3 residents received information from our Sue Williams Freedom Fund, (2 residents received assistive technology which can include hearing aids, scooters, flashing alarms etc. at a cost of \$1,582.50 and 1 resident is on the waiting list for FY'20), and our Meals on Wheels Program (MOW) delivered 2,312 meals (\$15,028.00) to 22 residents. Our VT Telecommunications Equipment Distribution Program (VTEDP) provided information to 7 residents and 6 of them received equipment to help Deaf, Deaf-Blind or Hard of Hearing residents to communicate by telephone (\$2,324.00).

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

HUMAN SERVICE AGENCIES

supported 43 families in Windham County, 22 families of which specifically live in Brattleboro.

VISITING NURSE AND HOSPICE FOR VT AND NH

Home Health, Hospice and Skilled Pediatric Services in Brattleboro, VT

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed 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, 2018 and June 30, 2019 VNH made 7,855 homecare visits to 350 Brattleboro residents. This included approximately \$225,400 in unreimbursed care to Brattleboro residents.

- **Home Health Care:** 3,222 home visits to 222 residents with short-term medical or physical needs.
- **Long-Term Care:** 2165 home visits to 67 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 2,346 home visits to 45 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 122 home visits to 16 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, 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.

WINDHAM COUNTY HUMANE SOCIETY

Windham County Humane Society (WCHS) is requesting an appropriation of \$2,000 to provide essential veterinary care and pet food to low-income residents of Brattleboro, Vermont through our Pet Care Assistance program. In FY 19, 209 Brattleboro residents participated in the program. WCHS provided 112 cat spay/neuter surgeries, 24 dog spay/neuter surgeries, 2 rabbit spay/neuter surgeries, 140 distemper vaccines, 137 rabies vaccines, 15 diagnostic blood tests, 6 pet euthanasias (2 with cremation) 3 microchips, 9 nail trims, 1 grooming, 22 medications, 173 doses of parasite prevention and 35 bags of prescription pet food.

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

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 a minimization of trauma and stress. In fiscal year 2019, Safe Place CAC/SUSI served 52 Brattleboro residents (plus their families) and a total of 134 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, 965 youth qualify for free or reduced meals 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 isn't 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 state and federal regulations and the cost of transporting meals to each site. From July 1, 2018-June 30, 2019 this program served 10,712 meals 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 meals to 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. Our services are available 24 hours a day, 365 days a year and are free and confidential. During FY 2019, the Women's Freedom Center responded to over 2,010 hotline calls and had almost 9,000 contacts. 1,414 people who were abused (900 women, 52 men, 3 gender non-binary indi-

viduals, and 459 children) 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 488 survivors from Brattleboro (329 adults and 159 children). Safe, confidential, emergency shelter was provided for 154 people fleeing domestic violence (110 adults and 44 children), 67 of whom were from Brattleboro. Education and community outreach activities—including school presentations, workshops, violence prevention, and support trainings were provided for approximately 1,250 people (including over 650 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 experienced 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 47 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 youths and young adults, career-based mentoring at the area high school, 24/7 emergency housing youth crisis line, a transitional living program, supervised visitation for families, pre-trial services and court diversion for youth and adults. This past year, 327 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-Carlin
Executive Director, Youth Services

www.youthservicesinc.org
Transforming Lives, Inspiring Futures

**The full color version of this report
is posted on the Town's website at:**

**www.brattleboro.org >
Doing Business Here >
Economic Development >
“Brattleboro Economic Update, November 2019”**



**BRATTLEBORO
DEVELOPMENT**
CREDIT CORPORATION

REPORT



Brattleboro Economic Update

November 2019

Adam Grinold, Executive Director Brattleboro Development Credit Corporation
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This economic overview has been prepared by Southeastern Vermont Economic Development Strategies, by Brattleboro Development Credit Corporation staff at the request of the Brattleboro Selectboard.

All data used in this report is from publicly available state or federal government sources. For more detail on any of the topics covered please refer to:

- The Vermont Department of Health
- The Vermont Department of Labor (vtlmi.org)
- The Bureau of Labor Statistics
- U.S. Census and American Community Survey
- Windham Regional Commission

The Town of Brattleboro may benefit from additional analysis regarding long-term changes in sources of tax revenue, and changes in subsidy from outside sources particularly state and federal funding for infrastructure. We encourage efforts to increase understanding among local decision-makers and residents of long-term of cost-drivers which include changing demographics and services, as well as changing needs and expectations. From steady inflation, to new regulations, municipalities create budgets and plans based on factors which range from largely knowable to extremely variable, but they must plan nonetheless. This report provides an array of baseline information to inform such discussion, but by no means represents the full range of analysis and scenarios which must be thoughtfully considered in order to effectively steward the resources of this or any community.

Southeastern Vermont Economic Development Strategies

Since 2011 the grassroots organization, Southeastern Vermont Economic Development Strategies (SeVEDS) has conducted research, education, organizing, and planning to increase the ability of southeastern Vermont communities and leaders to understand and respond to long-term economic challenges. SeVEDS is an affiliated entity of Brattleboro Development Credit Corporation (BDCC) which has enabled the Windham region to leverage modest state investment in economic and community development in order to generate the research, planning, and programs necessary for a proactive approach to rural regional economic development.

SeVEDS helps the 27 communities of the Windham region by:

- Leading the development of the five-year plan, the 2019 Southern Vermont Comprehensive Economic Development Strategies (CEDS);
- Helping community leaders better understand economic conditions and economic development - through BDCC staff visiting town Selectboards, running small conferences, hosting the annual Southern Vermont Economy Summit, and hundreds of other small group and individual meetings per year;
- Designing, identifying, and promoting regional projects via the annual CEDS project process;
- Fostering partnerships to advance CEDS goals, including business and workforce development;
- Implementing programs and projects through BDCC staffing and initiatives; and
- Building grassroots energy and buy-in for economic development.

From 2014 to 2019 the goals outlined in the 2014 Windham CEDS focused on:

- Increasing the size and quality of the labor force;
- Retaining and growing great employers;
- Sectors and employers that can pay above average wages;
- Attracting and retaining workers and young people;
- Wraparound support for entrepreneurs from startup to financing;
- Improving flow of capital into the region – from capital available to businesses, to private investors, to state and federal grant dollars; and
- Recovery from the impacts of Vermont Yankee nuclear power plant closure.

The Windham County Economic Development Program (WCEDP) was the result of SeVEDS research and partnerships with Windham Regional Commission, the Town of Brattleboro and others, which resulted in \$10 million for economic recovery plus additional funds for Windham Wood Heat and energy programs. WCEDP is administered through the state, but local partners ensure it's done with our CEDS priorities in mind. The majority of WCEDP grants and funding have been expended in Brattleboro.

Data-driven action has made it possible to attract resources, build capacity, and through hundreds of initiatives both large and small, to make a real difference in the regional economy. From growth in the manufacturing sector to recovery from wages lost to the VY closure, the data in this report illustrates some of the near-term outcomes of the collaborative, strategic, and ambitious approach to creating economic vitality, fostered by SeVEDS.

The 2019 Southern Vermont CEDS goals are simple: strengthen business, support people.

Going forward, economic development work in the region will be guided by the new five-year 2019 Southern Vermont CEDSⁱ, created in conjunction with our partners in Bennington County. The 2019 CEDS is organized around five objectives:

- 1) **Increase our Population:** Attract more people to live in southern Vermont, participate in the community and the workforce, and support the business and civic environment.
- 2) **Improve our Physical Infrastructure:** Make critical infrastructure improvements so southern Vermont is resident and business ready.
- 3) **Enhance our Social Infrastructure:** Improve the quality of life and stability for residents.
- 4) **Expand our Business Infrastructure:** Create an environment that will encourage more jobs and opportunities in Southern Vermont.
- 5) **Develop our Economic Development Capacity:** Enhance the ability for economic development professionals and partners to play a role in implementation.

Brattleboro Overview & Regional Context

Brattleboro is the cultural, educational, service, residential, transportation, and economic hub of southeastern Vermont. It is one of several economic hubs the Southern Vermont Economic Zone as designated by the Vermont legislature, which includes both Bennington and Windham Counties as well as the Town of Weston. Brattleboro is also part of a multi-state economic region which shares services, amenities, and workforce with adjacent counties in New Hampshire and Vermont.

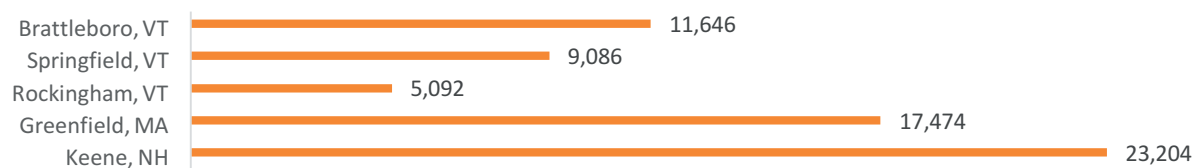
Brattleboro is the largest town in Windham County, but smaller in comparison with other nearby economic hubs that are part of the shared economic region. Brattleboro is home to a large number of establishments which provide employment to residents from all over the region. Wages in Brattleboro are high for the county, but Windham county is below neighboring areas. This difference was identified in the 2014 CEDS, which focused economic development on growing jobs, skills, and employers to close the gap.

Wage Comparison - Average Annual Wage (2018)



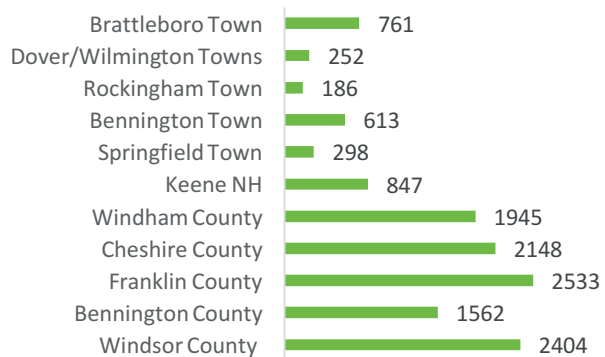
Sources: Vermont Department of Labor Economic and Labor Market Information Tool & Bureau of Labor Statistics Quarterly Census of Employment and Wages

Population Comparison

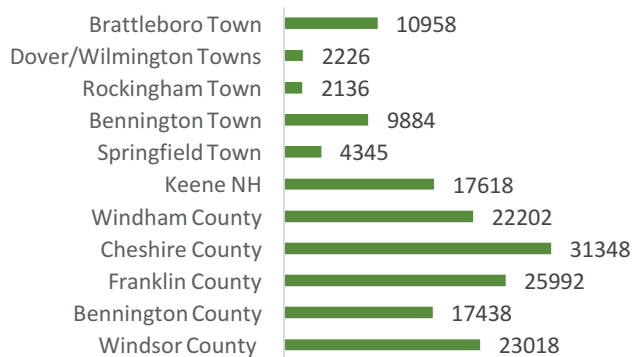


Sources: American Community Survey five year data 2017

of Establishments



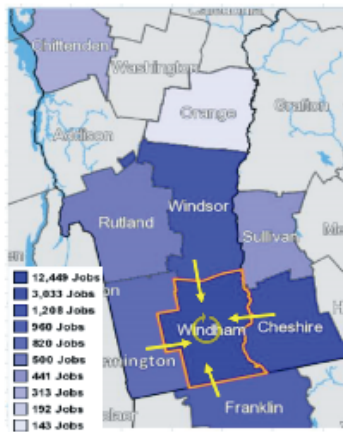
Employment



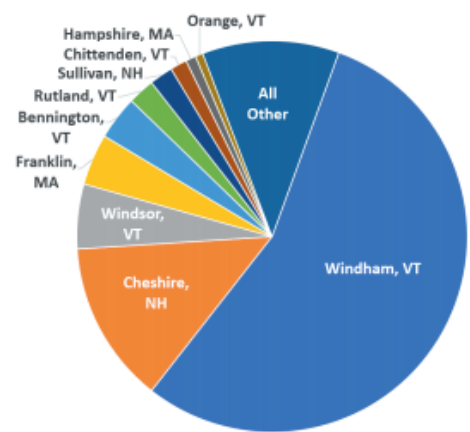
Sources: Vermont Department of Labor Economic and Labor Market Information Tool & Bureau of Labor Statistics Quarterly Census of Employment and Wages

Windham Regional Commission (WRC), the regional planning commission which serves Brattleboro, provides comprehensive and up to date information through their website. They describe Brattleboro as a “regional employment center” where about 30% of the region’s residents are employed. Other employment centers are Rockingham and Westminster, Dover and Wilmington in the Deerfield Valley, and Londonderry which provide 19.7% of the regional employment. According to WRC, the remaining 22 towns provide 15% of employment. Using Census OnTheMap, WRC illustrates the dynamics of commuter flows within, in, and out of the region. It shows the large proportion of Windham county residents who leave the region for work, and the large number of people who commute in from adjacent areas: Cheshire County, NH; Franklin County, MA; and Windsor and Bennington Counties, VT.

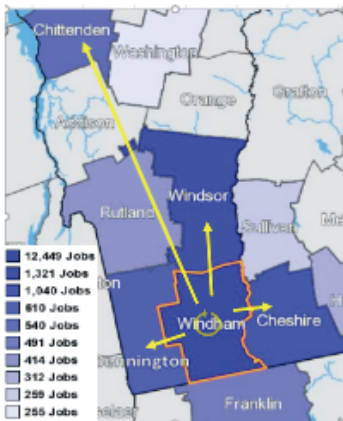
Work in Windham County and Live In or Outside



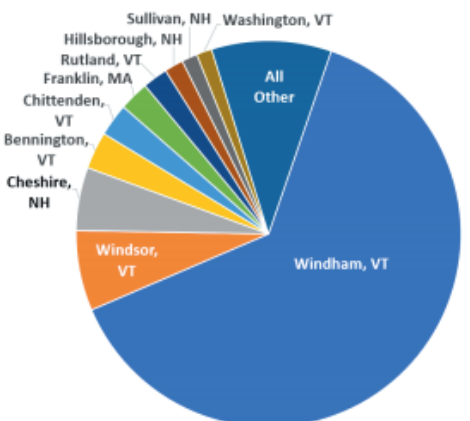
| 2015 | | |
|---------------------------------|--------|--------|
| Work In Windham County | Count | Share |
| | 22,623 | 100.0% |
| Top 10 Counties Where they Live | | |
| Windham County, VT | 12,449 | 55.0% |
| Cheshire County, NH | 3,033 | 13.4% |
| Windsor County, VT | 1,208 | 5.3% |
| Franklin County, MA | 960 | 4.2% |
| Bennington County, VT | 820 | 3.6% |
| Rutland County, VT | 500 | 2.2% |
| Sullivan County, NH | 441 | 1.9% |
| Chittenden County, VT | 313 | 1.4% |
| Hampshire County, MA | 192 | 0.8% |
| Orange County, VT | 143 | 0.6% |
| All Other Locations | 2,564 | 11.3% |



Live In Windham County and Work In or Outside



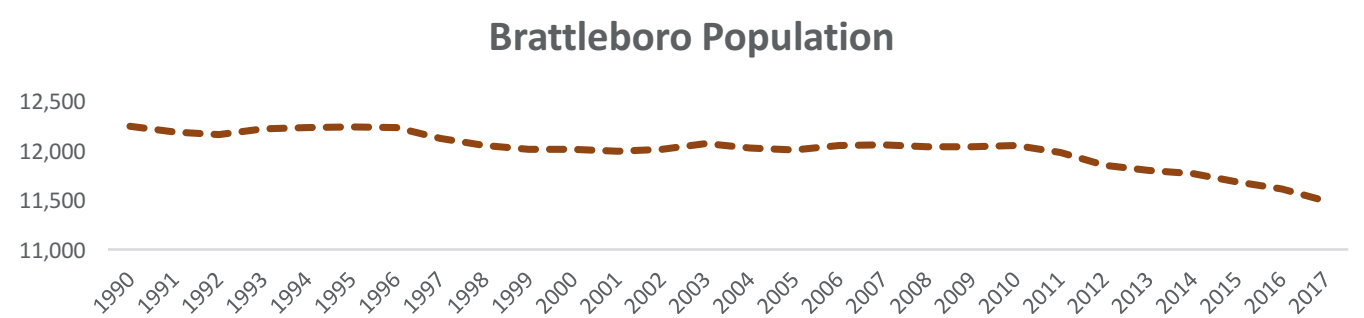
| 2015 | | |
|---------------------------------|--------|--------|
| Live In Windham County | Count | Share |
| | 19,670 | 100.0% |
| Top 10 Counties Where they Work | | |
| Windham County, VT | 12,449 | 63.3% |
| Windsor County, VT | 1,321 | 6.7% |
| Cheshire County, NH | 1,040 | 5.3% |
| Bennington County, VT | 610 | 3.1% |
| Chittenden County, VT | 540 | 2.7% |
| Franklin County, MA | 491 | 2.5% |
| Rutland County, VT | 414 | 2.1% |
| Hillsborough County, NH | 312 | 1.6% |
| Sullivan County, NH | 259 | 1.3% |
| Washington County, VT | 255 | 1.3% |
| All Other Locations | 1,979 | 10.1% |



Source: Windham Regional Commission, Census OnTheMap data

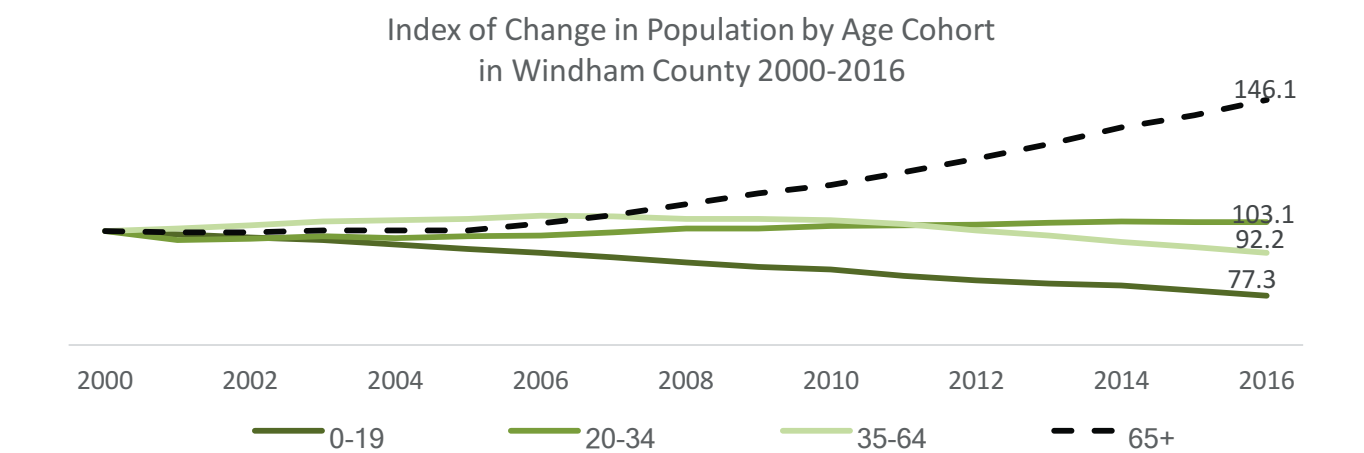
Demographic Overview

The town of Brattleboro is the largest municipality in Windham County, Vermont. The population is estimated today at 11,471 people, the lowest since the 1950s. Brattleboro hit peak population twice in the 20th century; once in 1970 with 12,239 residents and once in 1990 with 12,241. Since 1990 the population has become older on average, with birthrates and school enrollment falling. Absent an increase of in-migration, these trends are expected to continue.



Source: U.S. Census and American Community Survey

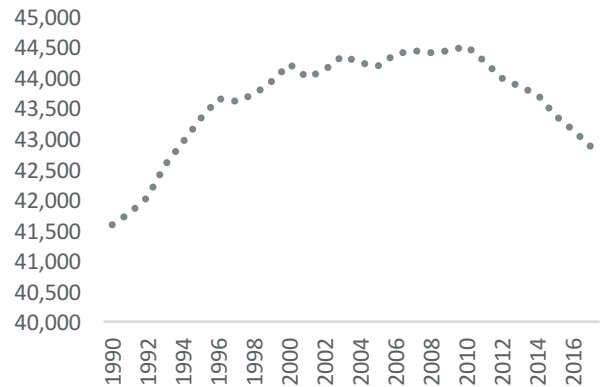
Population decline and aging have important implications in terms of understanding future workforce availability, k-12 and post-secondary education planning, childcare demand, housing requirements, and of course changes in the need for various local services.



Source: Vermont Department of Labor (Economist, Kevin Stapleton)

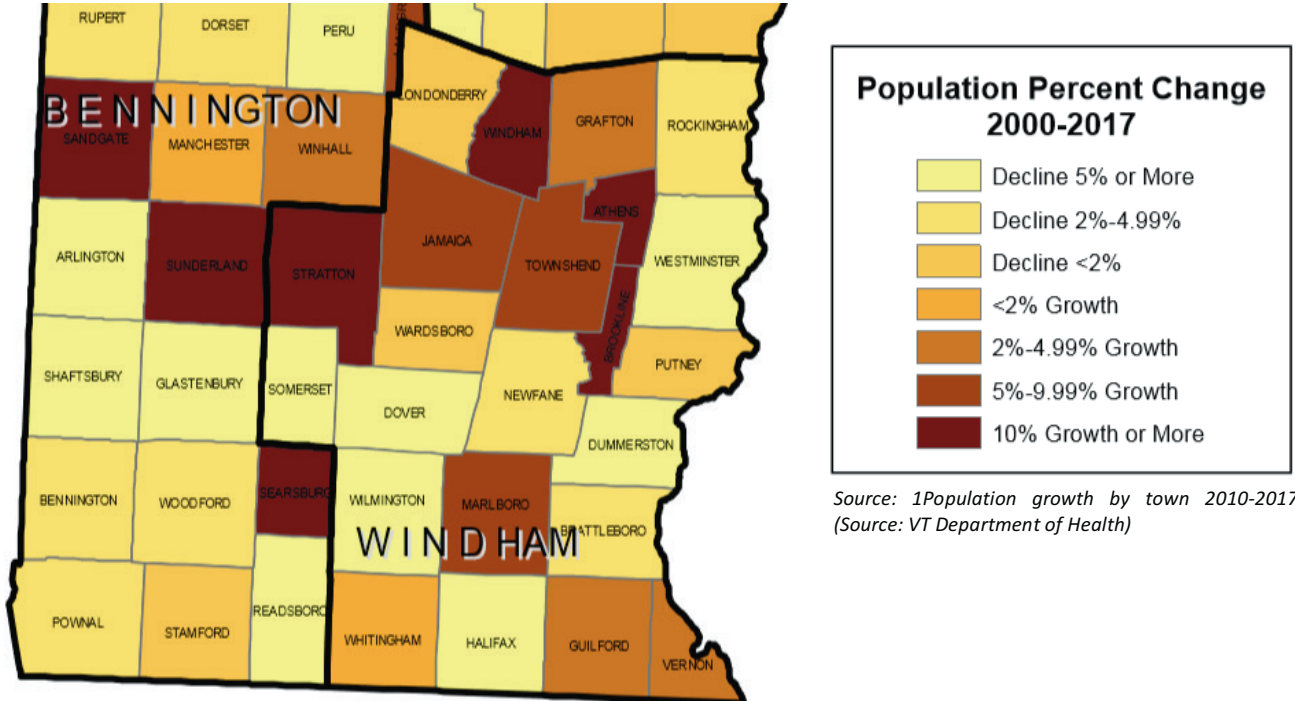
The county's population has been flat or declining slightly—the 2020 census will help establish more clearly what has been happening. But viewing population changes town-by-town we can also see how dynamics at county level can diverge from local experience. In recent years some towns have been losing population, some gaining, and some staying the same. For example, Readsboro, VT had 1,252 residents in 1910, but only 763 in 2010. Conversely, Dummerston had 643 people in 1910 but by 2010 1,864 residents (an all-time high, although in 1810 it was close at 1,704 residents).

Windham County Population



Source: Census and American Community Survey

Regional towns have seen various highs and lows based on historic changes in agriculture, manufacturing, demographics, migration, and the national economy. Brattleboro's peak population was a few decades ago, Readsboro's a century ago, Dummerston's today. Many regional residents came to the region during a time of growth in the 1960s through 1990s, one which impacted the entire state and spurred regulatory action to preserve towns, land, and farms. These are examples of experiences and dynamics that create very different local and individual perceptions about growth and change.



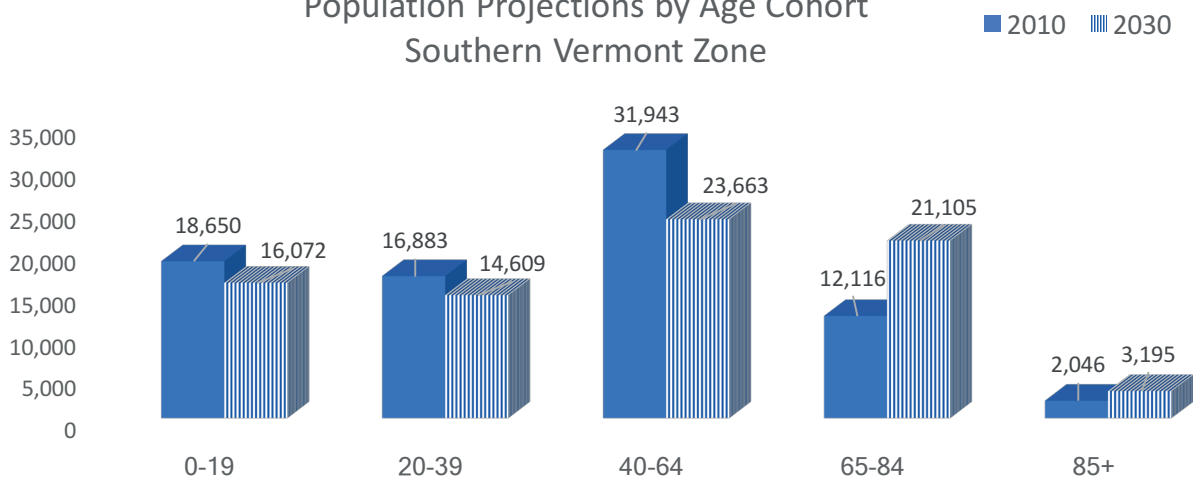
In 2016 Brattleboro had 96 births, 158 deaths.

Windham county also had fewer births (347) than deaths (484).

source: VT Department of Health

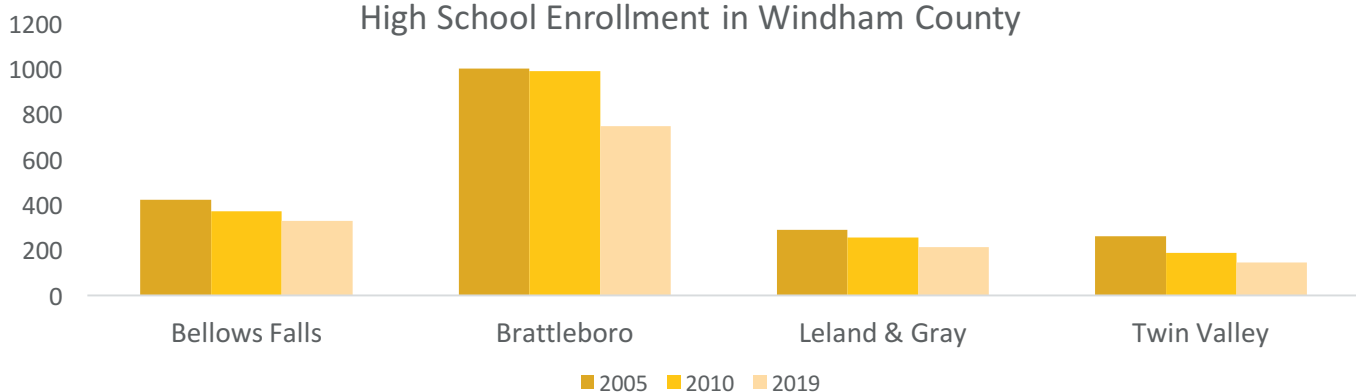
Population changes have major policy and budget implications. Brattleboro, as home to a large portion of the county's residents, experiences these changes at a larger scale. For instance, while there is a shrinking high school population across all four supervisory districts in Windham County and small schools are deeply affected, the effect of population changes in Brattleboro schools involves a bigger change both as a proportion of the school population and in sheer numbers.

Population Projections by Age Cohort
Southern Vermont Zone



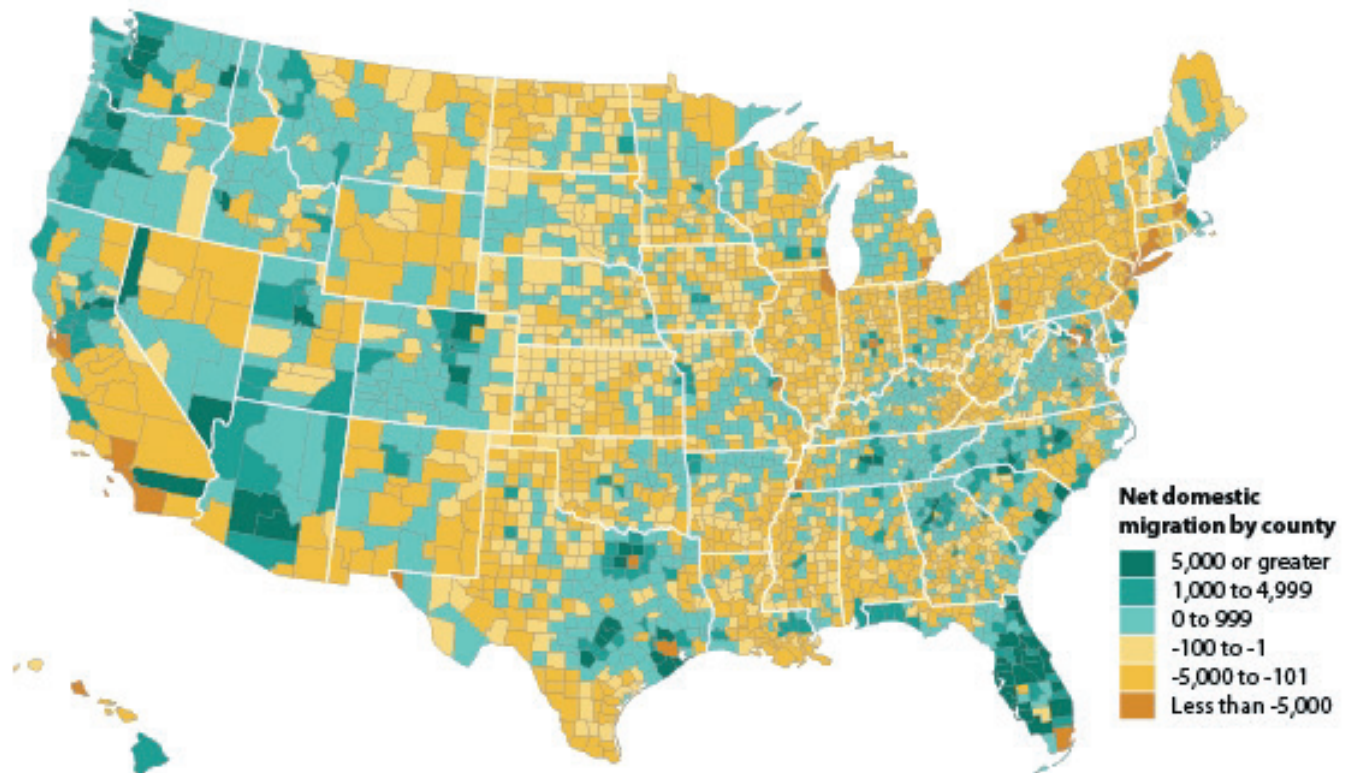
Source: Vermont Agency of Commerce & Community Development, Long Term Population Projections.

High School Enrollment in Windham County



Source: VT DOL VTLM (2019 Economic and Demographic Profile Series)

Population challenges facing Brattleboro and other parts of the county typical of the rural US. Yet Brattleboro also finds itself in a very special rural area, within easy reach of several metropolitan economies which is one of the many assets that has long attracted people to visit and live here. Increasingly, national reporting has begun to focus on the high cost of living and low quality of life in major cities. Data has begun to show out-migration of younger workers from major metropolitan areas. State, regional, and local efforts such as Stay-to-Stay and the Diverse Workforce Committee have sought to capitalize on these more recent trends to attract newcomers to the region.



Source: Census On The Move 2015-2016

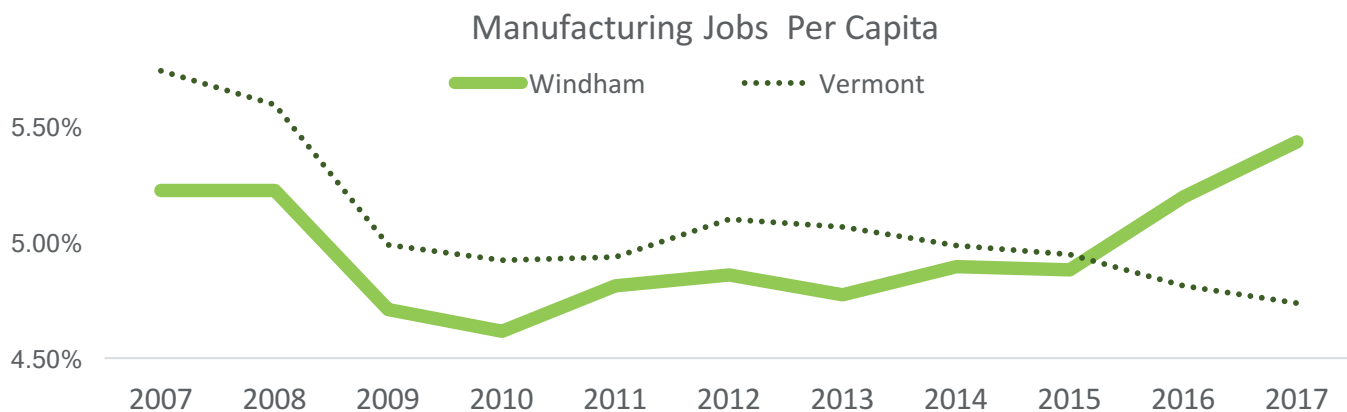
Employment

Brattleboro has 761 establishments where people are employed, 31 of which are in the public sector (local, state or federal government). That number has changed little over the past decade. There are 10,958 jobs in these establishments, 9,784 of which are in the private sector. Employers have created overall job growth of 1.8% since 2009. (source: VT Department of Labor)

However, the employment base has shifted in Brattleboro in ways that reflect national changes; more low-pay and low-skill service jobs and fewer skilled manufacturing jobs at higher wages. However, this region has managed to retain, grow, and start manufacturing firms despite global trends. Brattleboro and Bellows Falls are home to numerous manufacturing companies with unique products and services, representing diverse sub-sectors. As the chart below shows, Brattleboro's manufacturing sector has grown in number of establishments (companies) and job growth, outstripping the statewide performance of this sector.

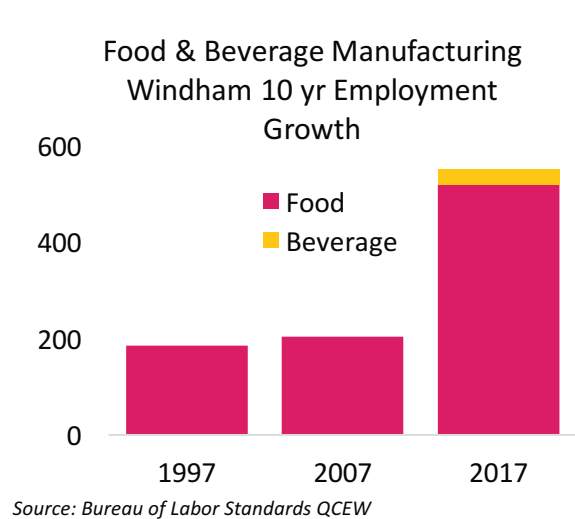
| | Establishments | | Employment | | Avg Wage | |
|---|----------------|--------------------|------------|--------------------|----------|--------------------|
| | 2018 | % chg from 2009 | 2018 | % chg from 2009 | 2018 | % chg from 2009 |
| Brattleboro - Manufacturing Supersector | 46 | 15 | 1581 | 33.4 | 51025 | 14.4 |
| Vermont - Manufacturing Supersector | 1108 | 2.8 | 29827 | -4.4 | 59390 | 14.6 |

Source: Vermont Department of Labor VTLM

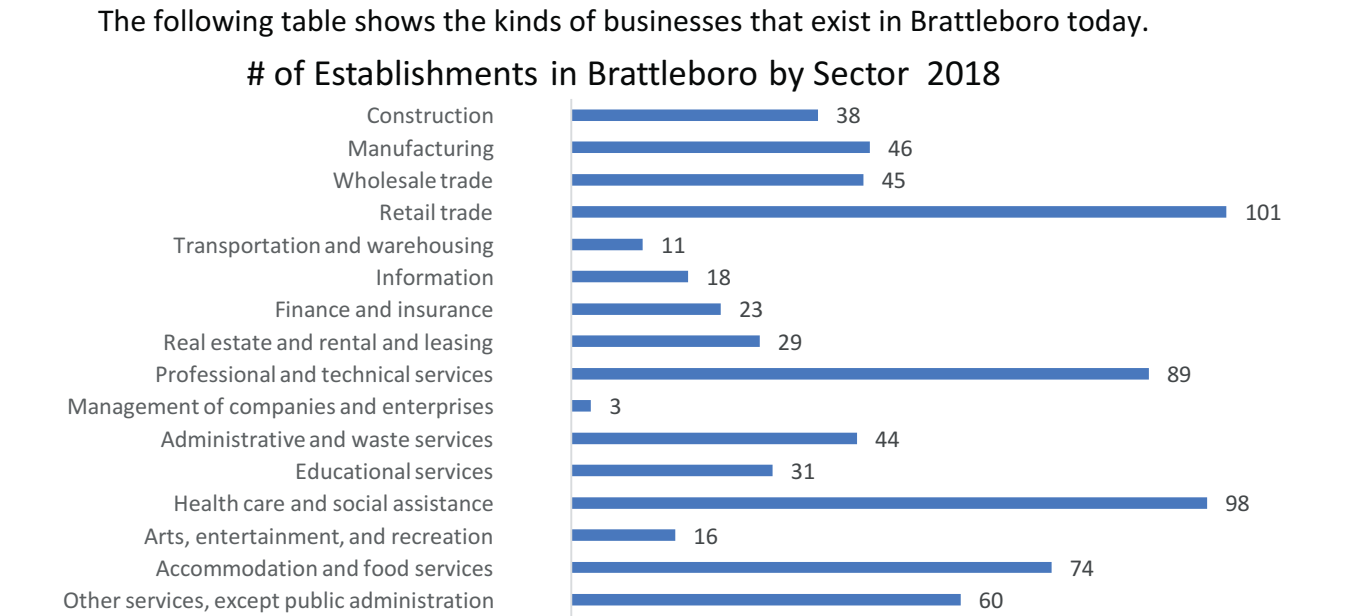


Source: Bureau of Labor Statistics Quarterly Census of Employment and Wages (BLS QCEW)

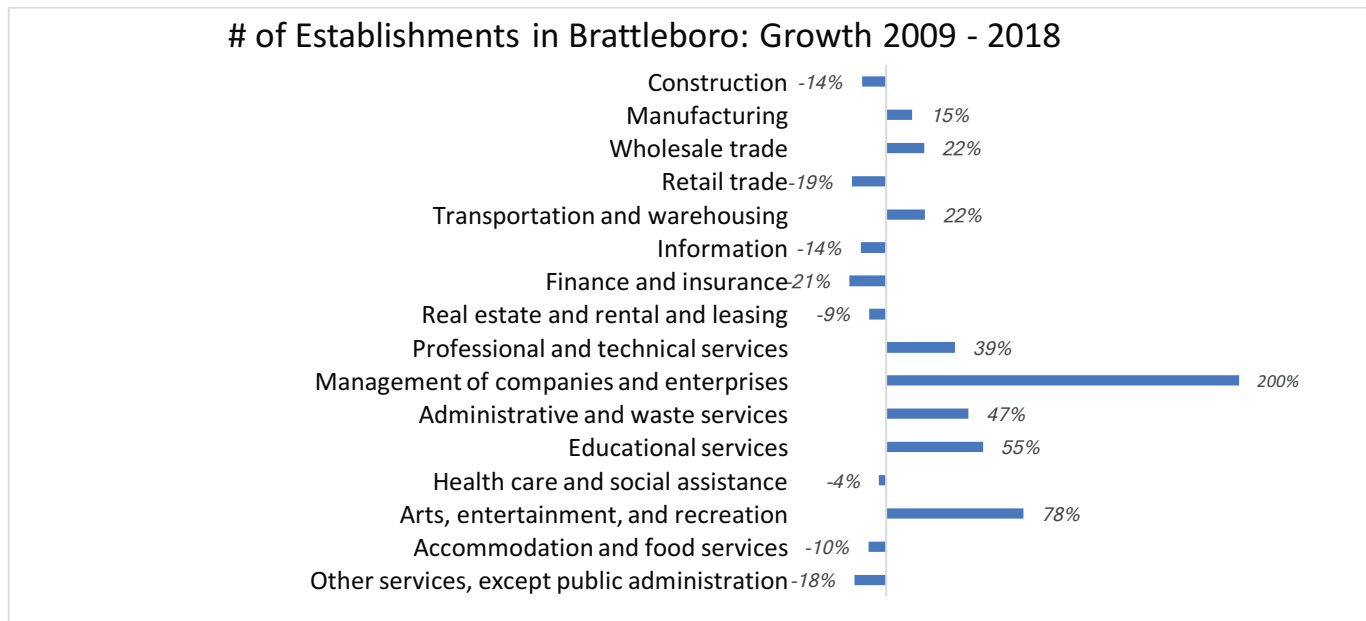
Brattleboro manufacturing sector 10-year wage growth is nearly on par with statewide growth. Sector-level wage growth is a key indicator to track progress towards a major CEDS goal—the gap between Windham wages and those in neighboring regions. Vermont’s median hourly wage is \$18.23, compared to the nationwide level of \$17.81. Southern Vermont’s hourly wage is \$17.74. To produce economic outcomes that counter negative wage trends in rural areas, this region pursues thoughtful, sustained action and investment across multiple economic sectors. (Source Bureau of Labor Standards OES)



Manufacturing growth in the region, largely in Brattleboro and Bellows Falls, has played a major role in job creation over the past decade. Manufacturing job creation trends in Windham have run contrary to statewide trends. Some of the activity driving growth in this sector is coming out of food and beverage production, which has taken off county-wide. Many if not most of those producers are based in Brattleboro: Commonwealth Dairy, Against the Grain Gourmet, Vermont Bread, Hermit Thrush Brewery, Backroads Granola, and Sidehill Farms to name a few.

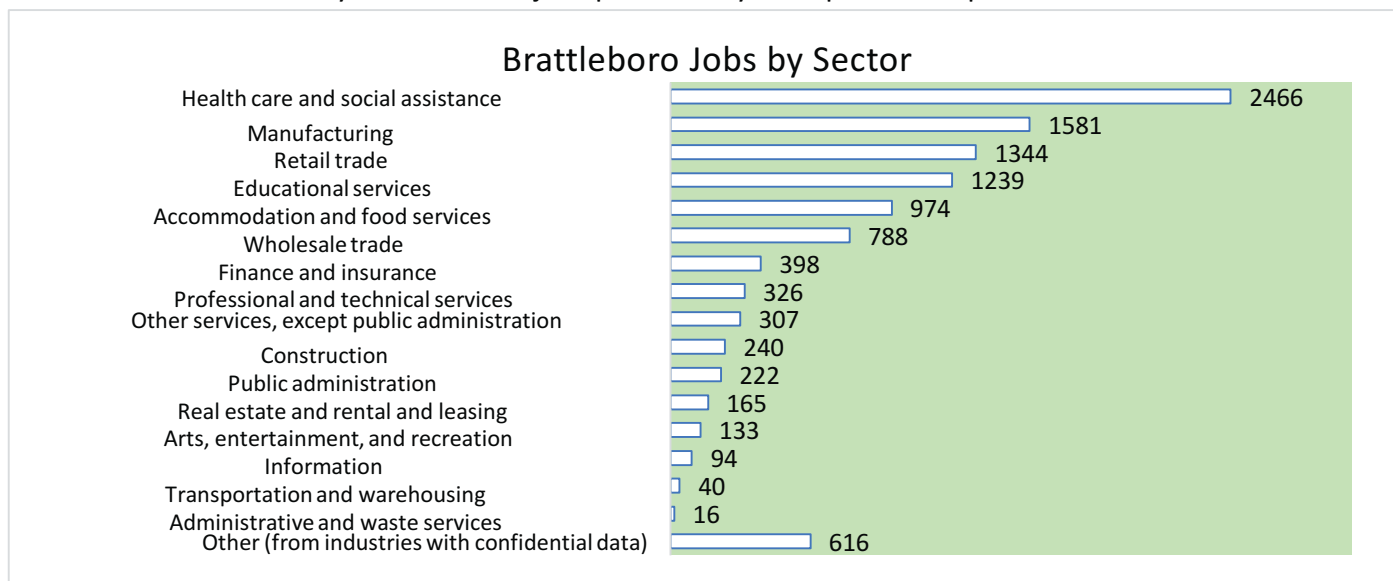


One difficulty in understanding local economies is that only retail and service establishments are highly visible to people. This snapshot of all businesses by type provides a more accurate reflection of the diversity of enterprises contributing to the economy, many of which are tucked away in side streets, upper stories, and business parks. The following chart shows trends affecting the employment base.



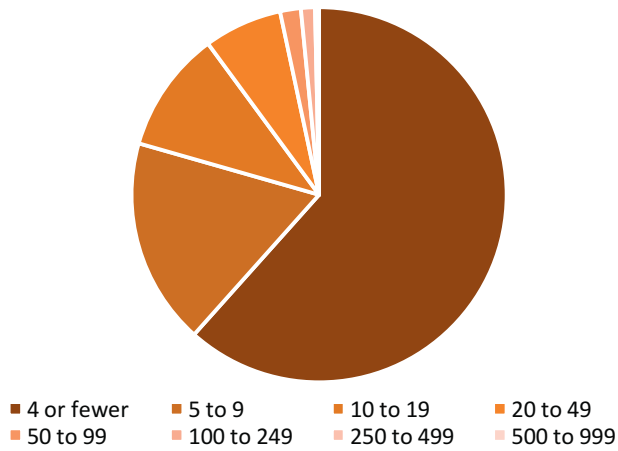
Source: Quarterly Census of Employment and Wages Program (QCEW) produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

This breakdown by sector shows jobs provided by both public and private establishments.



Source: Quarterly Census of Employment and Wages Program (QCEW) produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

Brattleboro Businesses by Size
(# of employees)



As with most of Vermont, Brattleboro's employment base is overwhelmingly made up of small and very small companies. Only three regional employers have 500 employees or more. Another three have 250-499. While most employers are small, the total number of jobs provided by the other 1,069 companies (which have 4 or fewer employees) is totally eclipsed by the quantity of employment provided by the few, largest organizations. Brattleboro's largest employers are in healthcare and manufacturing.

Source: QCEW, produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

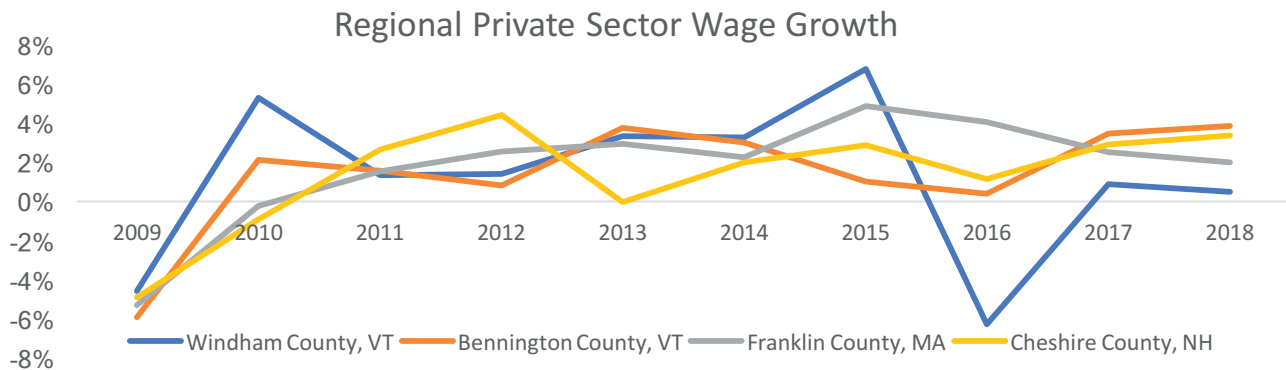
Over-dependence on a very small number of employers for most of the region's jobs can create risk. It creates a challenge for local and regional economic development partners who are trying to work with very different types of organizations. For long-term economic resilience, it is critical to find ways to support all types of businesses and employers. When considering ways in which the Town can foster desired economic and community development at the local level, it is important to use data and information-gathering to inform that desire and balance focus on retention vs new. The data is helpful, but a direct understanding of local companies and their sector provides even more valuable context.

Setting priorities for town-level investment, policy, or regulatory change in order to foster economic development requires alignment with other local values and goals. For instance, certain types of economic activity are beneficial to the community in special ways, such as social responsible businesses or creative economy establishments. Every rural area wants to support the knowledge economy to attract and grow 21st century talent and jobs. Towns can create an environment that makes it possible to foster new growth by first understanding what is working, and what gaps might present new opportunities. But it's important not to lose sight of what is already working, or what is impeding the success of those already here. We cannot afford to lose ground while striving to break new ground.

To aid local understanding of workforce development, BDCC & SeVEDS' Workforce Center of Excellence published a paper entitled "What is a Good Job?". It unpacks the various pathways to opportunity, based on factors including wage growth, potential for on-the-job education and training, sector growth, and growing employment demand due to company growth and employee retirement.ⁱⁱ

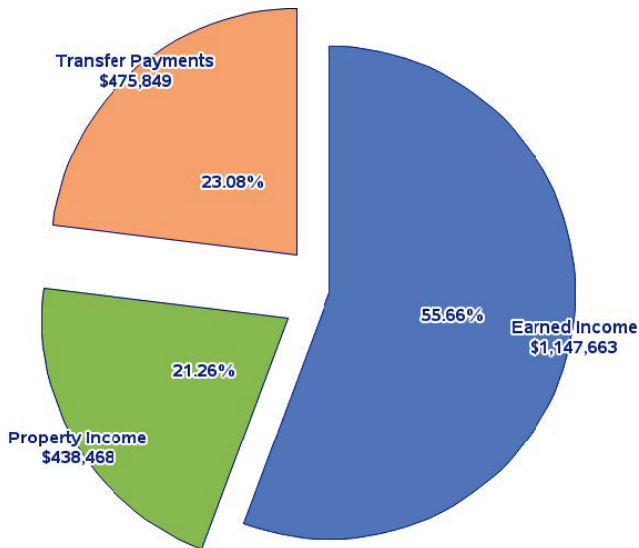
Wages & Income

The average wage of \$44,140 is higher in Brattleboro than in the county overall (\$42,094), but both are low compared to the average wage for the state of Vermont (\$47,639). Coming out of the 2008 recession Windham wage growth was growing relative to neighboring counties, after lagging behind for some time. However, the 2014 Vermont Yankee nuclear power plant closure created a serious setback, dropping Windham wage growth to a position from which recovery is unlikely for another 1-2 years at best. (source Vermont Department of Labor Economic & Labor Market Information)



Source: BLS QCEW

Sources of personal income - Windham Ratio: 0.557



Source: Vermont REAPProject.org
Data: Regional Income Division, BEA (11-17-2016)

Last year overall wage growth got back on track for the region, with help from the manufacturing sector, after layoffs at Vermont Yankee dramatically reduced utility sector wages and (source VT DOL).

One important factor to note is that regionally (and statewide) about half of household income is not derived from wages. Rather it comes from benefits and entitlements, investment, or other passive sources of income.

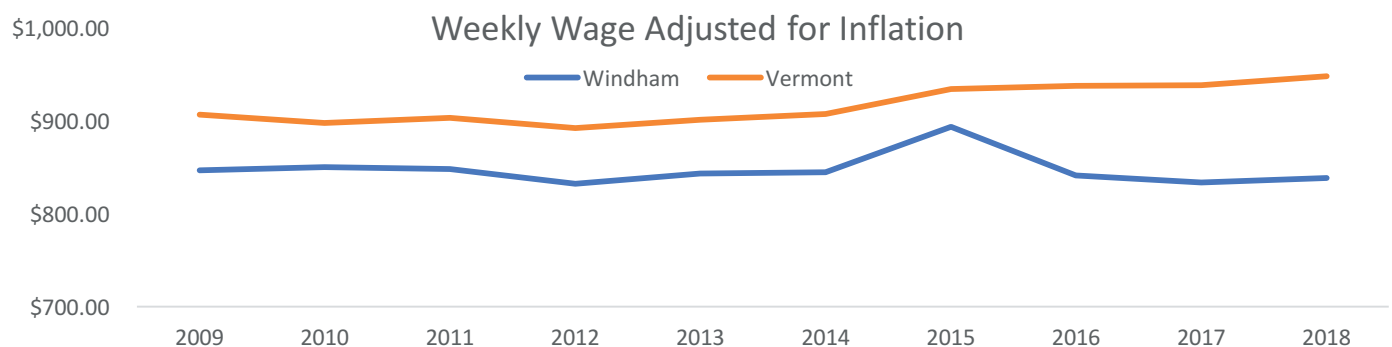
Source: Vermont REAPProject.org | Data: Regional Income Division, BEA (11-17-2016)

Brattleboro Wages by Sector (2018)

| | |
|--|--|
| Professional and technical services | \$65,448 |
| Finance and insurance | \$64,350 |
| Wholesale trade | \$53,745 |
| Manufacturing | \$51,025 |
| Health care and social assistance | \$49,487 |
| Construction | \$46,988 |
| Real estate and rental and leasing | \$43,565 |
| Information | \$41,211 |
| Educational services | \$36,794 |
| Retail trade | \$32,247 |
| Other services, except public administration | \$31,395 |
| Accommodation and food services | \$19,865 |
| Arts, entertainment, and recreation | \$16,791 |
| Transportation and warehousing | <i>Suppressed due to low # of est.</i> |
| Management of companies and enterprises | <i>Suppressed due to low # of est.</i> |
| Administrative and waste services | <i>Suppressed due to low # of est.</i> |

Source Vermont Department of Labor Economic & Labor Market Information

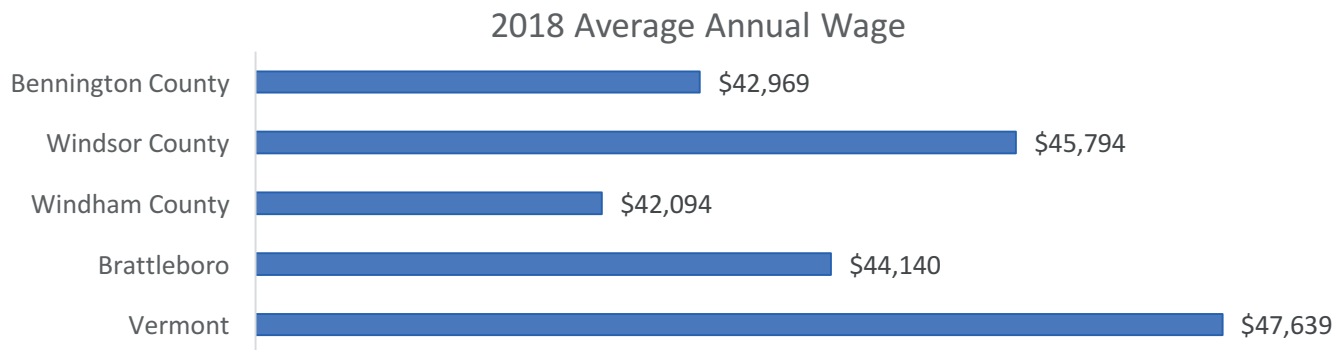
Note the number of suppressed records due to the low number of establishments. One or two very large employers can be missing entirely from local data analysis due to this factor, which can seriously skew attempts to build understanding of economic data at a local level. This is why local officials benefit from gaining direct knowledge of various local businesses and employers.



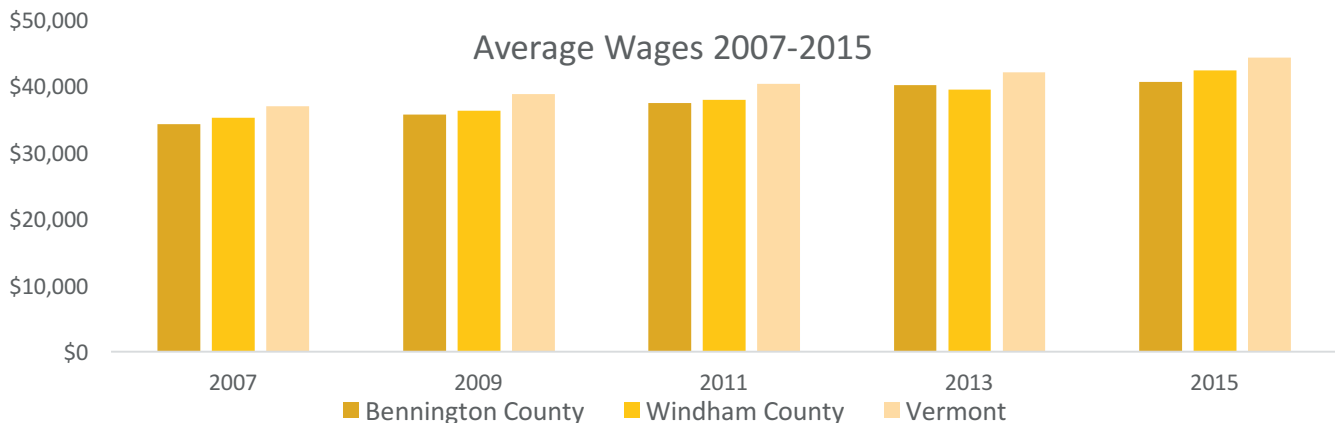
Source: BLS QCEW

The chart on Weekly Wage Adjusted for Inflation includes public sector employment, and thus shows a more positive trend than a previous chart on regional wage growth. Public sector employment is a major source of stability and wages in the region, however it is not from an economic development standpoint an area directly influenced by regional or local efforts, and thus often excluded from data for analysis and planning purposes. Also of note is the regional “bump” in 2015, a phenomenon typical to nuclear plant closures due to special expenditures around that time period, including relocation packages and retention bonuses to maintain necessary personnel throughout the transition.

Adjusted for inflation, the weekly wage earned in Windham County has not kept up with inflation over the past 10 years. In reality, this represents a divergence with some sectors and job categories moving with or ahead of inflation and others, such as service sector jobs, lagging behind. Wage growth in the county lags behind the state and when adjusted for inflation, does not even represent true recovery from the recession. This divergence is even stronger when one compares the Chittenden–Burlington economy with all other areas of Vermont.



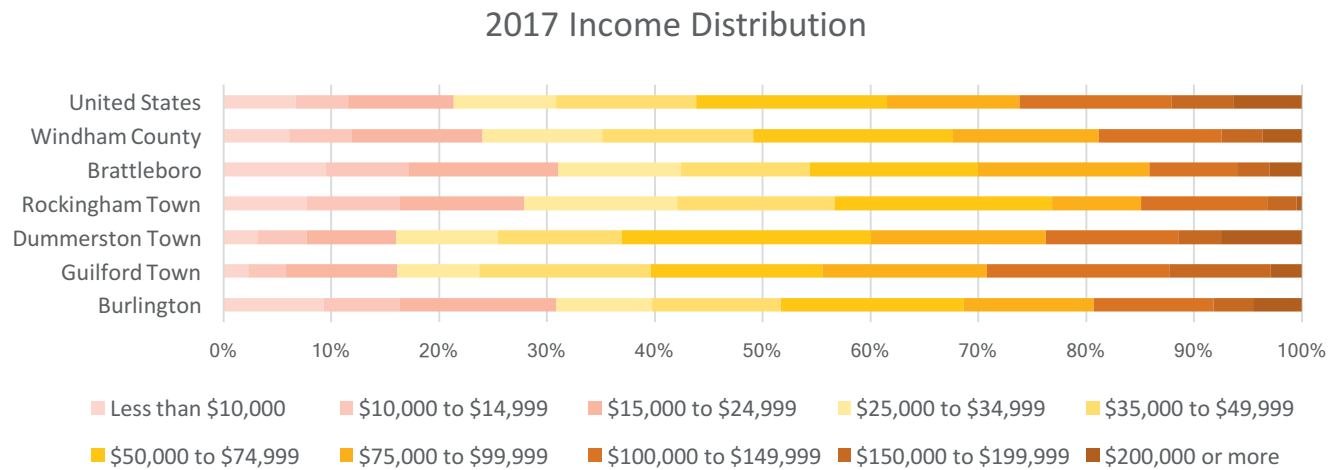
Source: Quarterly Census of Employment and Wages Program (QCEW) produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.



Source: QCEW, Economic & Labor Market Information Division of the VT Department of Labor in cooperation with BLS

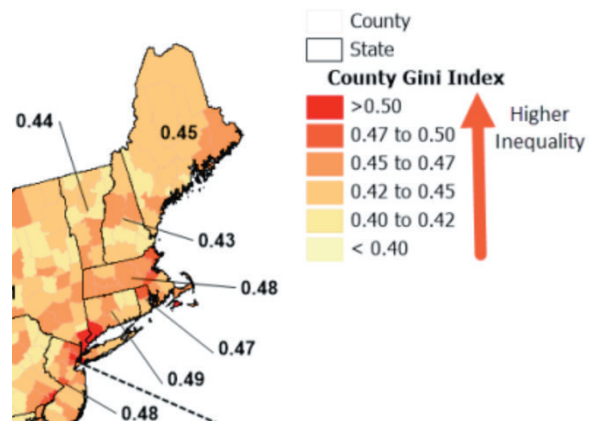
Brattleboro wages are stronger than the county overall. Windham County wages lag behind neighboring Vermont counties, and far behind the state. Brattleboro’s positive contribution to regional wage levels is underscored here.

One way to look at the income levels in a community is to analyze the distribution in comparison to benchmarks. Below Brattleboro’s income distribution is displayed with the middle four segments in orange to emphasize households living in the range of a single-income livable wage job, through households earning above median but still in a range that for multi-person households would be considered moderate or middle income. The chart below shows Brattleboro in comparison with the county and nation as a whole, some neighboring communities, and Burlington.



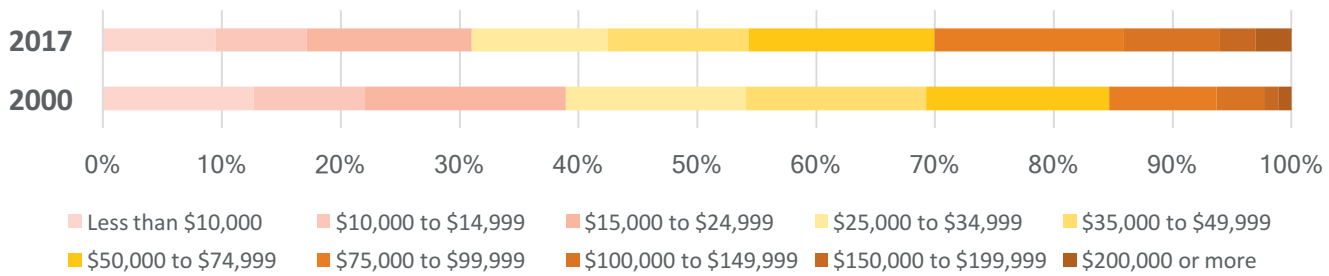
Source: American Community Survey (ACS) 2017 Five Year Data

Another way to look at income distribution is to consider what is happening over time. The nation as a whole has experienced growing income inequality, which in this census data can manifest as a shrinking number of households within those moderate to middle income ranges. With so many variables, such as household size, assets (homes, investments) and life stages it’s difficult to look at this data and determine exactly how national and statewide trends towards inequality are impacting individuals and the community as a whole. But these distributions correlate with real and perceived resource changes.

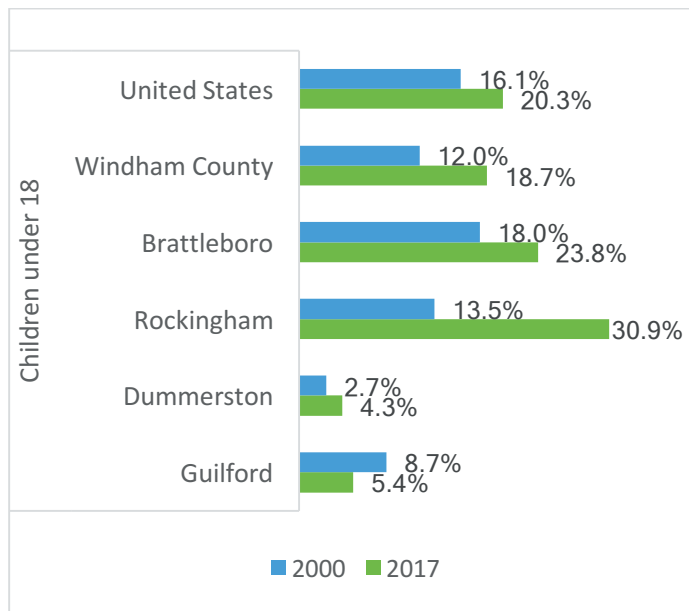
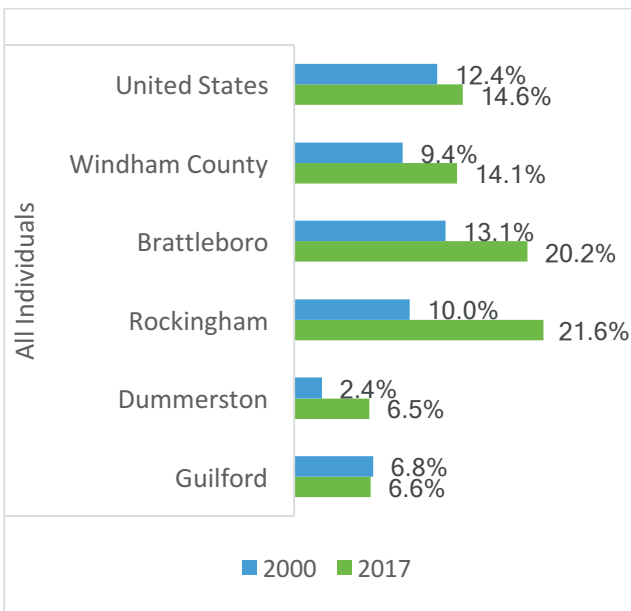


Source: Metricmaps.org retrieved October 31 2019

Brattleboro Household Income 2000 vs. 2017



Finally, data on individuals living in poverty provides a sense of recent changes, and the special role that regional hubs like Brattleboro and Rockingham play as home to many of the county's most vulnerable people. One manifestation of income inequality is the growing share of individuals living in poverty. Of particular concern is the increased proportion of children affected by these economic trends.

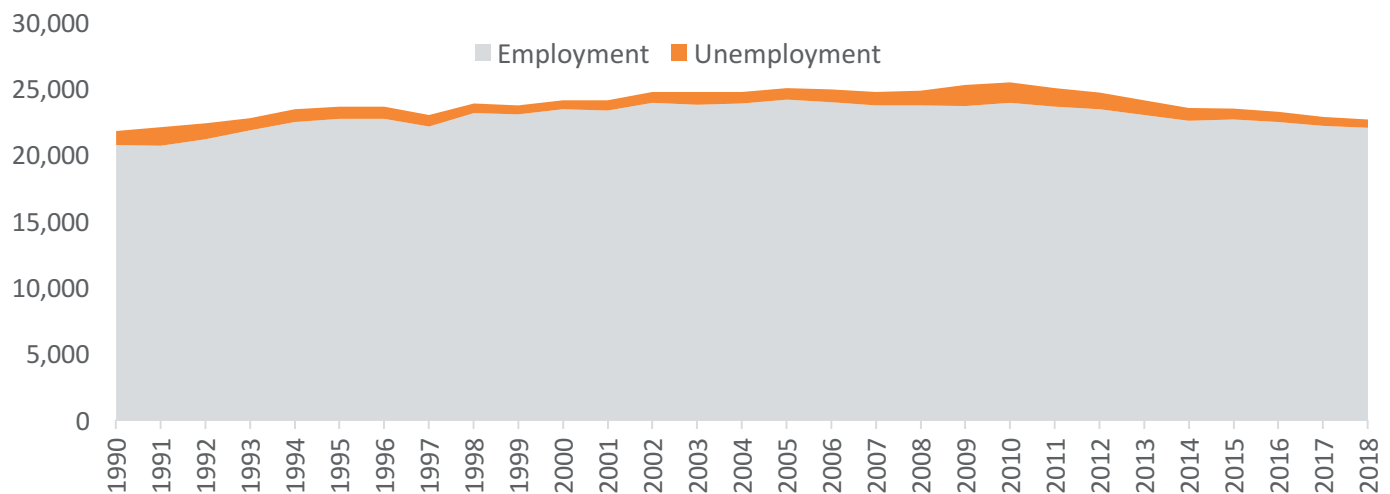


Labor Force

The Windham county labor force grew until the early 2000s. It has since been on the decline in terms of size, and has a higher median age with an increasing proportion of workers nearing retirement. At this time local, regional and state unemployment rates are all around 2-3%, which means the available labor pool is very tight for employers. There is also a group of people who are not counted in those statistics, representing people who are both voluntarily and involuntarily out of the labor force but not counted in the most commonly used unemployment data. There is also a large informal labor force, people who work partially or fully “under the table”, a group for which there is little reliable local data.

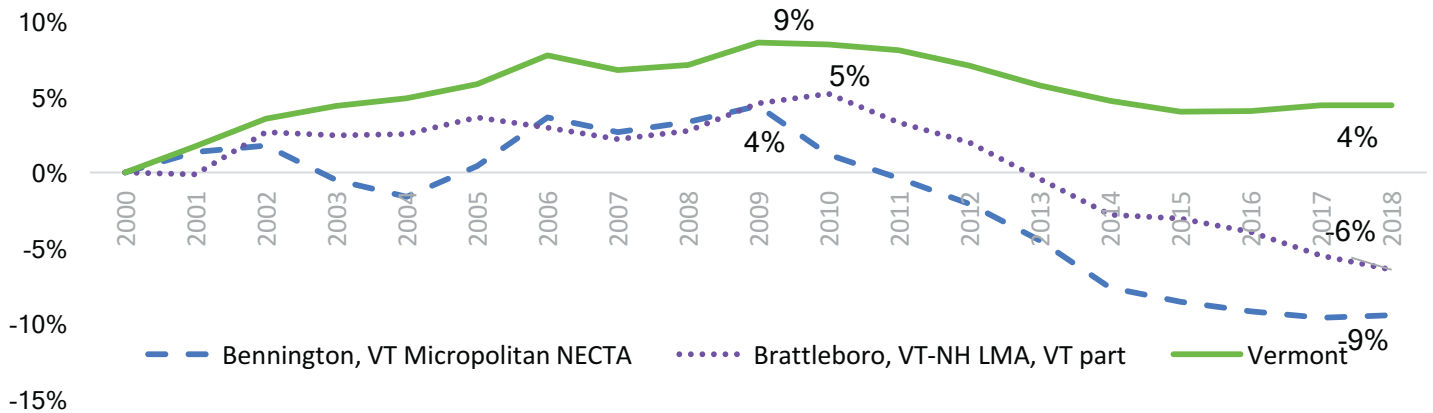
The labor shortage has created new opportunities, as employers reduce requirements for hiring and raise wages to attract and retain the talent they need. The tight labor pool is shared across Vermont, rural areas, and to some extent the nation. This is causing concern about how employers may respond. With a shrinking labor force due to aging and depopulation, an increasing number of jobs goes unfilled. Therefore, underneath the simple employment statistics lie questions economists and policy-makers have begun to ask about how labor shortage is driving employers to compromise and lose productivity, and in some cases to reduce reliance upon labor. In order to adapt to unfilled jobs, employers are having to innovate, outsource, and automate. Responses that reduce a need for personnel may impact future opportunities available to local people in ways we don’t yet understand.

Windham County Labor Force



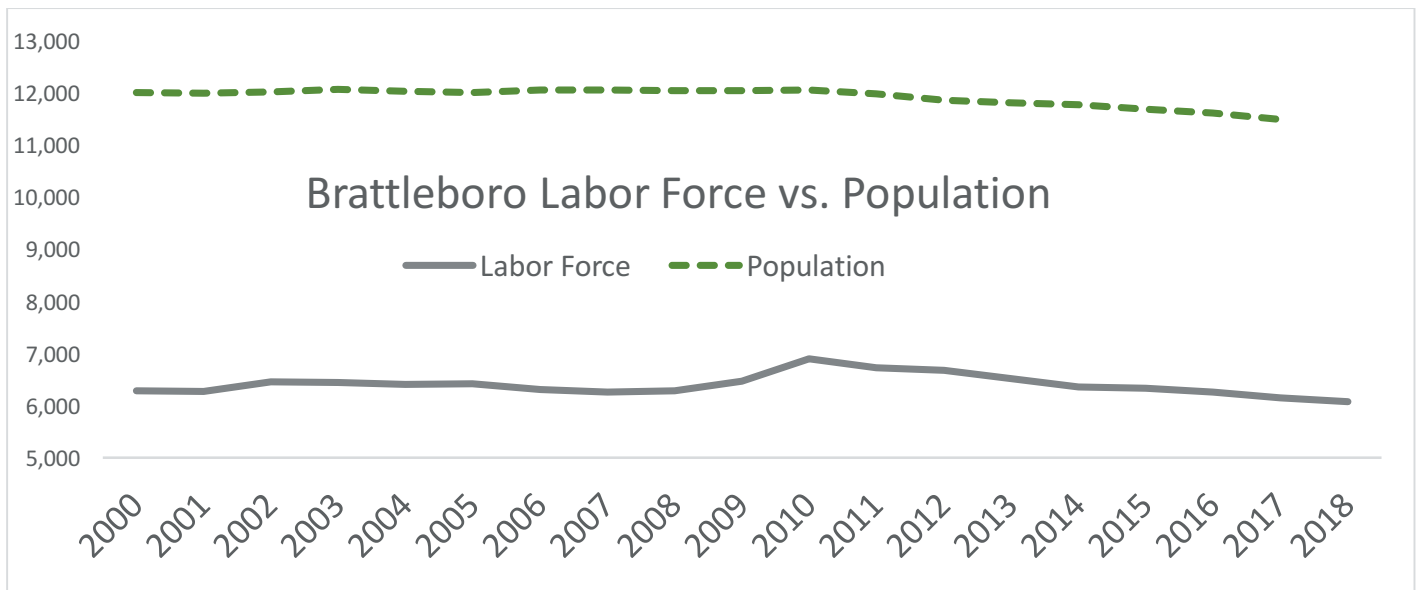
Source: Quarterly Census of Employment and Wages Program (QCEW) produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

Labor Force Growth Indexed to 2000, Based on Annual Averages



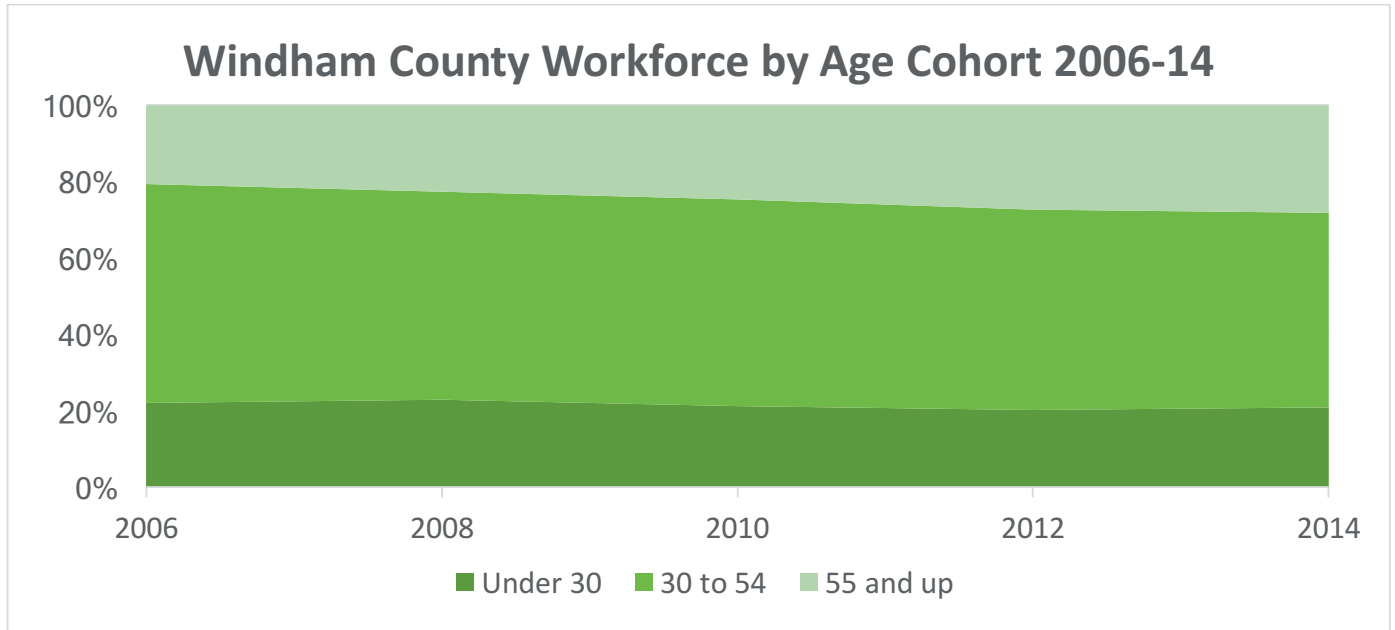
Source: Vermont Department of Labor, Kevin Stapleton

Regional demographic trends and implications for workforce were raised in SeVEDS research back in 2013. Talent supply is now a major focus of statewide policy. This is likely to continue as a growing share of the VT workforce is made up of individuals near, at, or past retirement age. Without compensating gains in younger cohorts through in-migration and better retention of young residents, labor supply will continue to be a challenge. Without workers to fill jobs, employment rates will further decline.

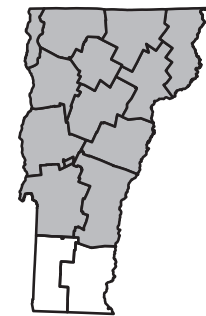


Sources: Bureau of Labor Statistics LAUS and VT Department of Health

The charts below illustrate the downward trend in southern Vermont, versus a plateau statewide.

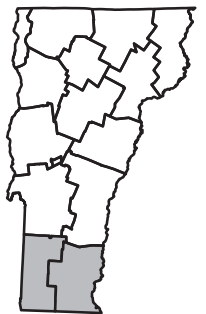
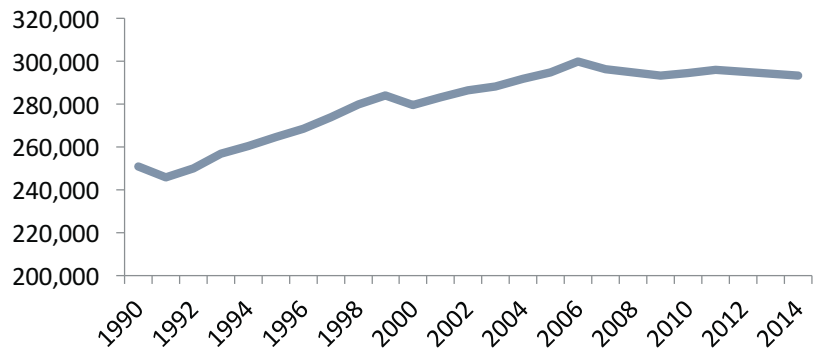


Source: American Community Survey and Census



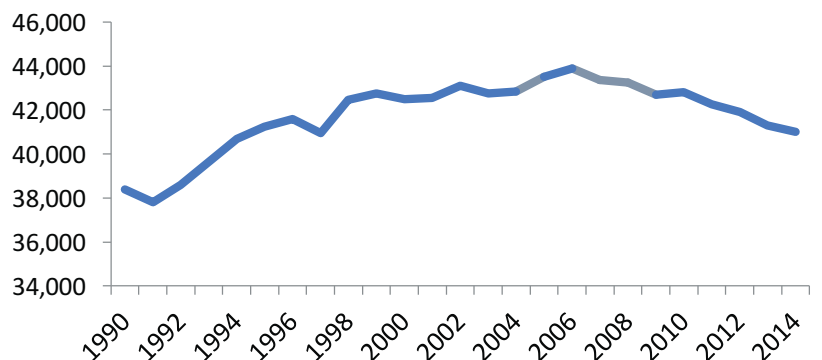
EMPLOYMENT:

REST OF
VERMONT



EMPLOYMENT:

SOUTHERN
VERMONT

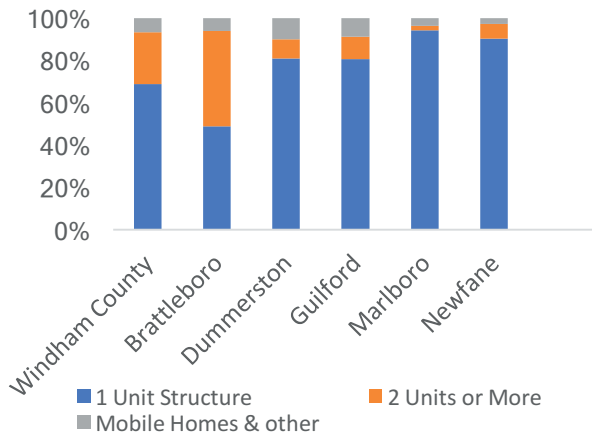


Source: Quarterly Census of Employment and Wages Program (QCEW) produced by the Economic and Labor Market Information Division of the Vermont Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

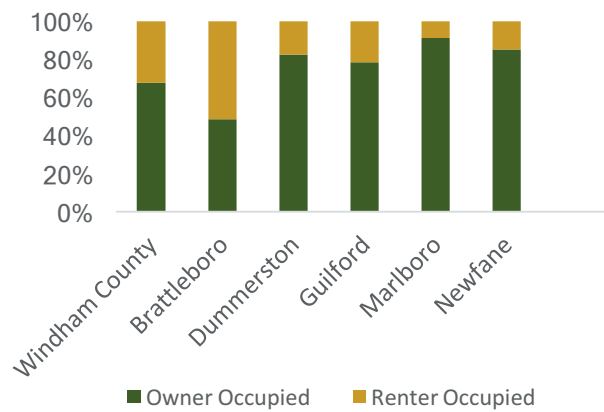
Housing and Households

Brattleboro hosts more multi-family units (apartments), and more of the region's minors and elders, than the five nearest towns combined. Brattleboro's households consist of nearly 40% single adults—more than nearby towns, even more than Burlington, Springfield, and Bennington. In these and other ways, Brattleboro functions much more as an urban community than a rural or suburban setting.

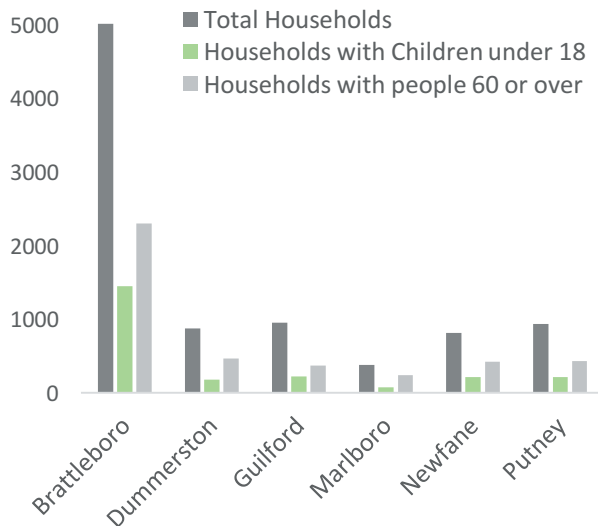
Housing Type Proportionally



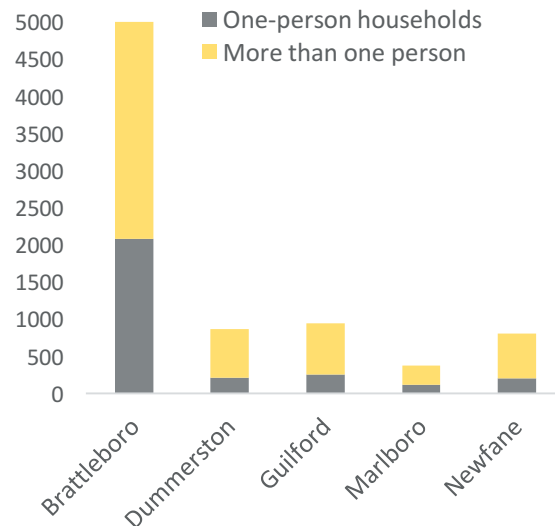
Housing Tenure Proportionally



Age Profile: Minors & Seniors Comparison



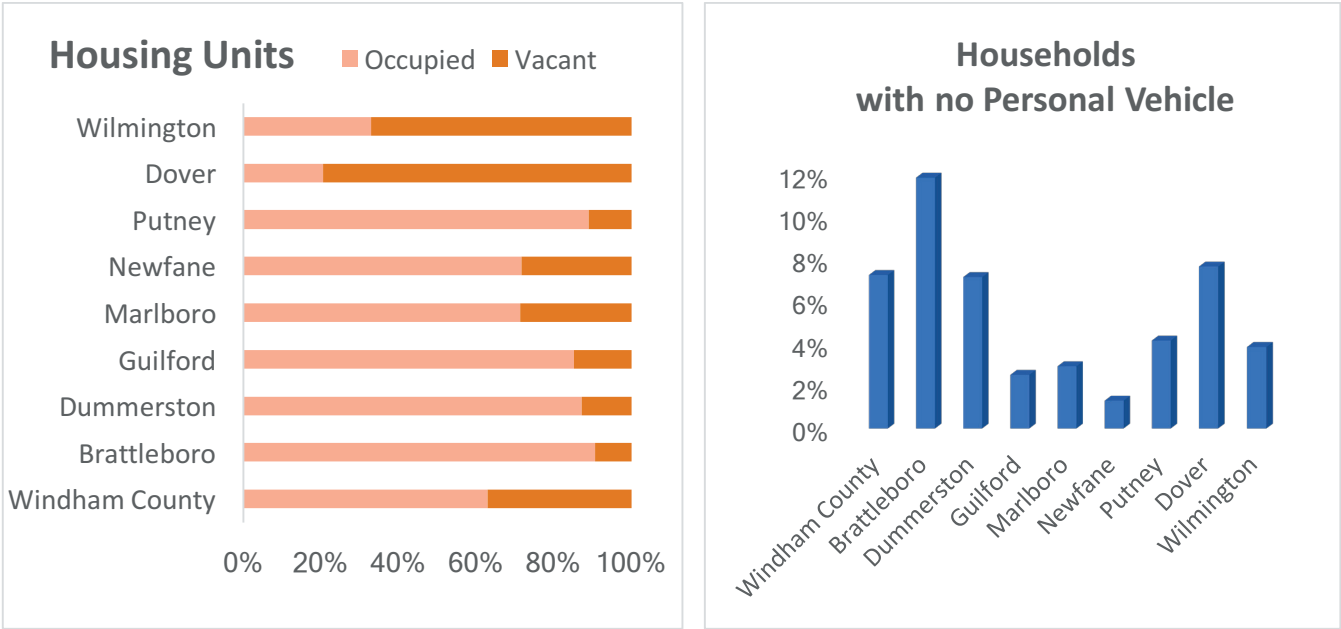
Household Size: 1 Person or More



Source: American Community Survey 5 year data 2017

Of 5,421 occupied housing units in town, 51% are renter-occupied and 49% owner-occupied. Brattleboro’s predominance of renters contrasts with the county where 68% of units are owner-occupied, but it is still below Burlington’s 61% renter rate. Of the town’s owner households, 15% experience cost burden (30% or more of income spent on housing related costs like mortgage, insurance, utilities). The rate is nearly double for renters: 29% of Brattleboro renting households are cost burdened, which translates to 1,549 renting households vs. 803 owner households. The dynamic at county level is inverted, with a greater percentage of owners (22%) experiencing cost burden than renters (16%).

There are 559 unoccupied units, over 9% of the housing stock. This is a very low rate of vacancy compared to nearby communities where second homes are a large part of the housing stock. A more accurate assessment of homestead versus non-homestead properties town by town is available through local and state tax data. An understanding of housing stock or rentals that are actually available, not just “vacant”, is best ascertained through realtors. But statewide and national studies indicate vacancy rates are very low, and housing costs far exceed that which local wages truly support.ⁱⁱⁱ

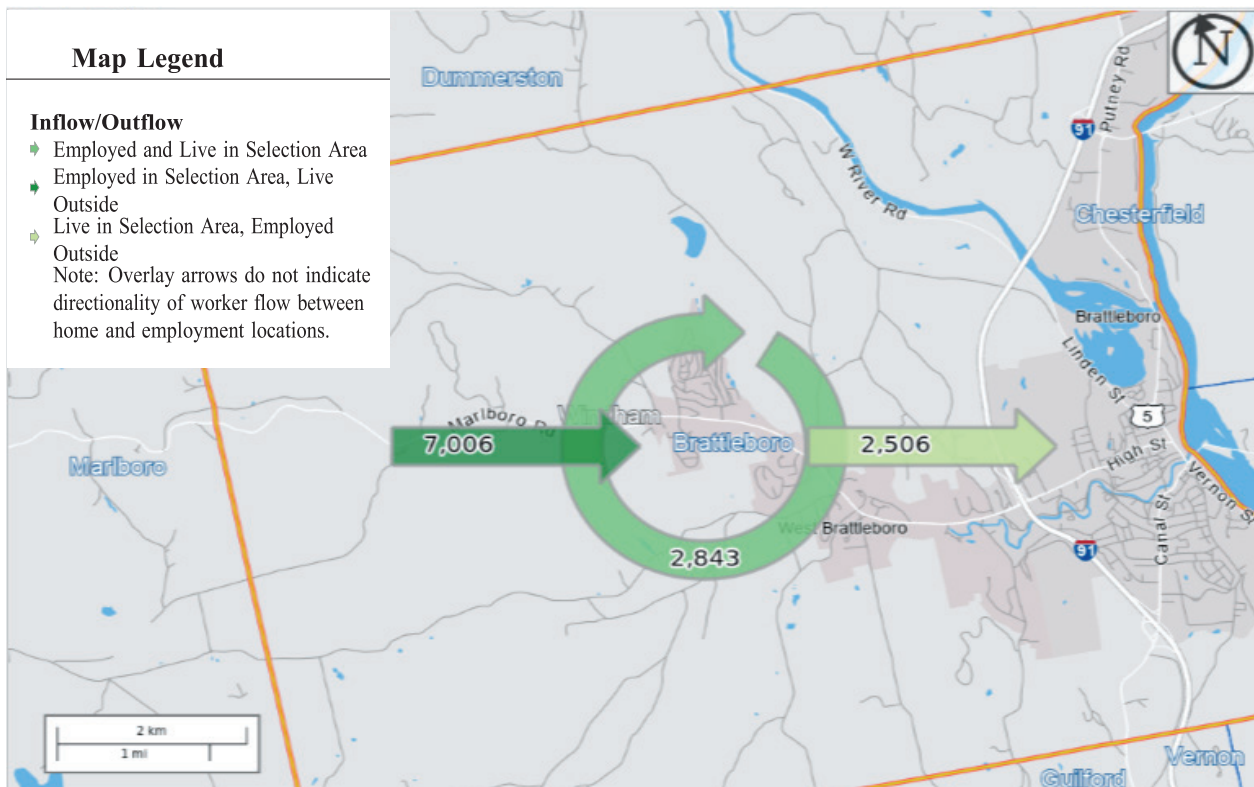


Source: American Community Survey 5 year data 2017

Finally, Brattleboro is home to 46% of the 1,379 households in the county with no personal vehicle. That means 638 households are reliant upon public transportation or other multi-modal solutions. This reflects a number of dynamics, including Brattleboro’s role as host to the vast majority of regional renters many young adults, low-income households and diverse housing options. It is also a town where people seeking a certain quality of life can easily choose to both live and work in town, which many do as the commuter data illustrates. All of these factors contribute to local diversity, and to divergent perspectives and needs among residents.

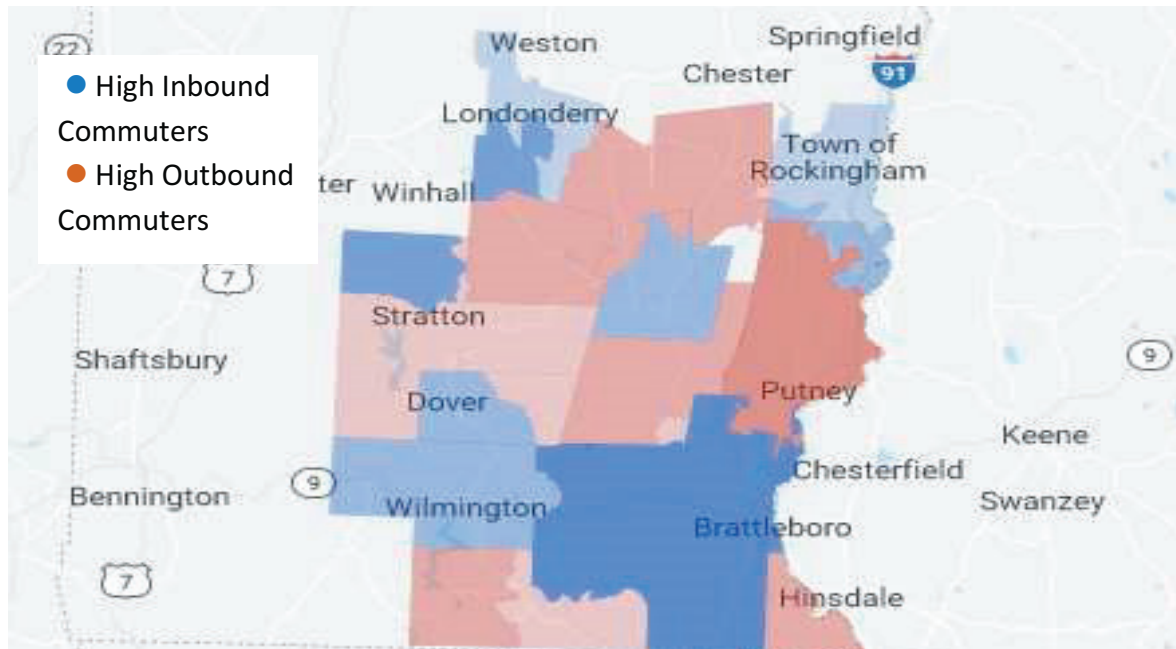
Commuter Dynamics

The labor force that resides in Brattleboro includes people who both work in Brattleboro, and who commute to jobs in other towns and states. The Windham county level data introduced at the start of this report illustrates a dynamic that connects this region with adjacent regions. Similarly Brattleboro, as a major employment hub for the region, welcomes workers from around the region who benefit from the diverse employment base to which the town is home. The diagram below illustrates this dynamic using three categories: non-residents of Brattleboro who enter town to work (7,006), residents who stay to work in town (2,843), and Brattleboro residents who leave town to work (2,506).



Source: Census OnTheMap Brattleboro Worker Flow

Another way to think about commuter dynamics is to look across the county and compare those towns which are employment hubs, importing workers each day, to those towns which are home to workers but have few jobs by comparison. The chart and image on the following page provide use ZIP codes to categorize data. It bundles Brattleboro with adjacent areas including Dummerston and Guilford, hence a higher labor force "Resident Workforce" than in the OnTheMap data which is strictly Brattleboro. However, it's a useful comparison of the role each town plays in the regional employment base.



Source EMSI Developer, Bureau of Labor Standards QCEW

2018 Net Flow Data (table and map) Source EMSI Developer, Bureau of Labor Standards QCEW

| ZIP | Town / Area | Resident Workers | Jobs | Net Commuters |
|-------|-----------------------|------------------|---------------|---------------|
| 05301 | Brattleboro | 7,855 | 10,159 | 2,304 |
| 05346 | Putney | 2,413 | 1,911 | -502 |
| 05101 | Bellows Falls | 2,396 | 2,492 | 96 |
| 05302 | Brattleboro | 1,897 | 1,897 | 0 |
| 05354 | Vernon | 834 | 574 | -260 |
| 05363 | Wilmington | 827 | 1,001 | 174 |
| 05148 | Londonderry | 796 | 837 | 41 |
| 05345 | Newfane | 754 | 454 | -300 |
| 05155 | South Londonderry | 531 | 1,849 | 1,318 |
| 05343 | Jamaica | 518 | 266 | -252 |
| 05353 | Townshend | 403 | 552 | 149 |
| 05158 | Westminster | 393 | 546 | 153 |
| 05361 | Whitingham | 354 | 113 | -241 |
| 05356 | West Dover | 334 | 648 | 314 |
| 05342 | Jacksonville | 306 | 242 | -64 |
| 05146 | Grafton | 302 | 145 | -157 |
| 05344 | Marlboro | 276 | 276 | 0 |
| | Windham County | 22,808 | 25,149 | 2,352 |

Taxes

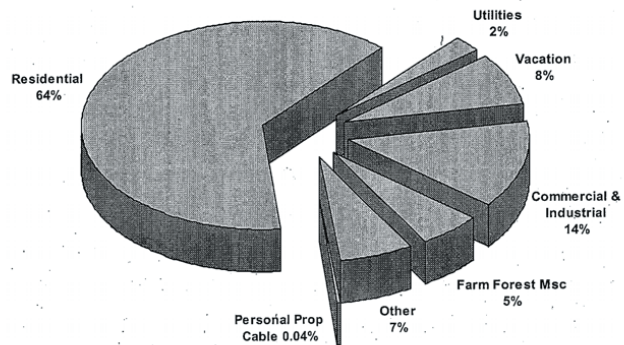
It is beyond the scope of this project to conduct an analysis of the Brattleboro property tax base, but we recommend a joint fiscal impact analysis and economic impact analysis be undertaken to better understand how land use dynamics might be shaped to create a sustainable tax base, given the large amount of infrastructure and services Brattleboro is committed to maintaining.

One basic observation is that the Vermont grand list, particularly for areas outside the Chittenden region, has simply not kept pace with inflation. This means that property value growth has not kept pace with the rise in liabilities associated with local and state government. There are three ways the grand list grows: new taxable development, rising value of existing taxable property through improvements (redevelopment, additions, upgrades), and rising markets. Absent these factors, new sources of revenue must be found to meet budgets. According to the Vermont Department of Taxes, Brattleboro in 2018 had 4,294 taxable parcels with a total equalized education grand list value of \$10,691,050. In 2009, the town had 4,298 parcels which yielded \$11,552,310 in 2009 dollars – over \$17.5 million in today's dollars.

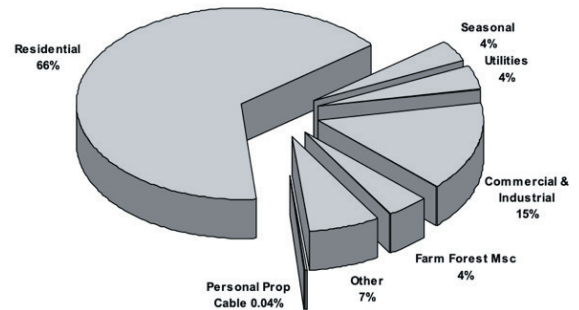
Of note is also a shift in the proportion of property taxes statewide. There is today an increased relative burden on residential property owners. This trend has been ongoing (the residential share was 63% in 2006, 64% in 2008, last year 66%). Analysis of this nature at the local level, including how property improvements or additions have contributed to the grand list over time, can shed light on factors driving the residential property tax burden, relief from which motivated the passage of a Brattleboro 1% local option tax in 2019. Understanding ways to reduce reliance on residential taxes could inform policy action in the future, because this challenge is unlikely to go away.

Grand list trends are major contributors to a structural deficit for towns. There are local policies and practices that can foster redevelopment and reinvestment in the private sector with long-term gains to the local bottom line, but the local toolkit is limited. Much of the real estate activity in rural communities since the 1980s has been public sector or non-profit projects, low-value projects designed to depreciate such as dollar stores, and a large stock of aging structures owned by investors or struggling occupants who are not investing in the upkeep and value of those assets. Long experience in redevelopment and infill, even in very strong markets, has shown a need for increased resources, expertise, investment and innovation to foster sustainable growth that meets local social, environmental, and economic goals.

2008 Summary of Education Equalized Values



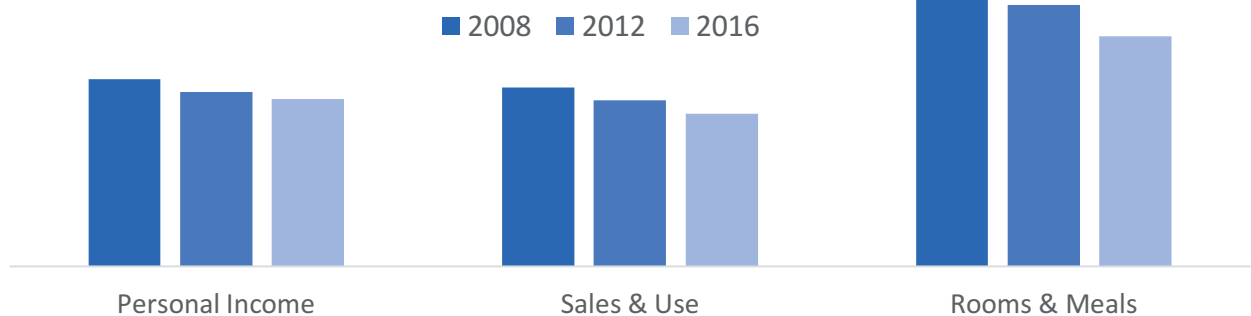
2018 Summary of Education Equalized Values



Source: Vermont Department of Taxes Annual Reports

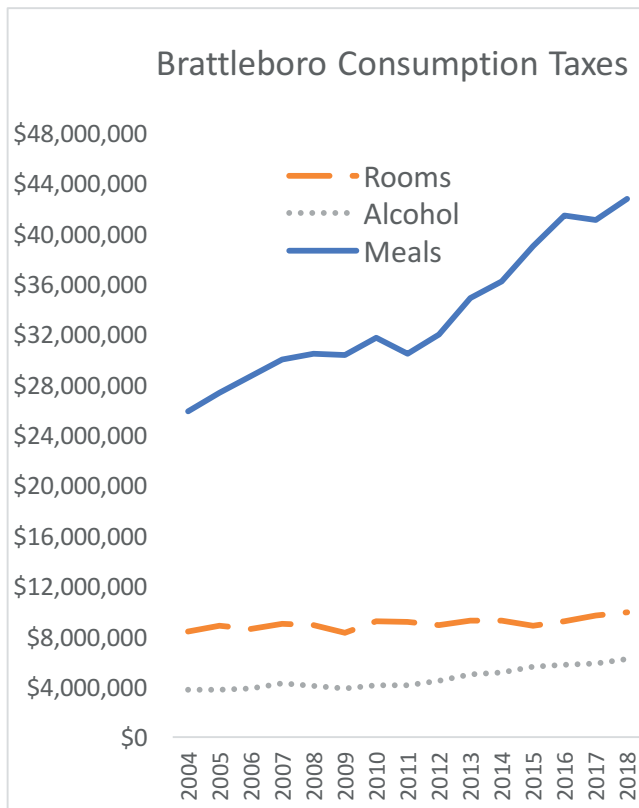
When it comes to other sources of tax revenue, only some of which provide revenue directly to the town, the overall trend in southern Vermont is that the production of tax revenue has not kept pace with state growth levels. This is not surprising, given the relative stagnation in wages, aging population and growing share of retirees, as well as shrinking households with fewer children. To some extent the region can rely upon visitor spending to make up for low local consumption levels, as sources of tax revenue to municipalities. Many variables impact the effectiveness of a visitor-centered revenue model, from changing demographics and preferences, to changes in hospitality choices, to weather events.

Southern Vermont
Share of Statewide Tax Revenues



Source: Vermont Department of Taxes, Courtesy of Bennington County Regional Commission

Brattleboro's trends in tax production have diverged widely. Sales & Use dropped off over a decade ago and has mainly trended down. Alcohol and Rooms taxes have grown slightly, but the meals tax receipts have climbed. One economic development action at the local level to consider is how local permitting, land use, and other policies impact establishments that generate these taxes. There are three sources of customers: nearby towns, out of town overnight, and in-town. Marketing, market rate housing availability, and lodging options are all influenced at the local level. Paying attention to these drivers is critical. For instance, in the Leisure and Hospitality Supersector there are 209 establishments in the Brattleboro Labor Market Area, only 4% more than there were 20 years ago. Employment in these businesses is actually down 10.4%. The high number of second homes, and ever-growing stock of vacant inns and motels, tells us that consumption habits among tourists have changed markedly. Brattleboro's revenue plans must account for these and other emerging trends. (source VT Department of Labor Economic and Labor Market Information)



Marketplace Profiles

Local economic development is a combination of understanding existing opportunities, such as market trends, and having local goals that are then supported by investment, policy, and action to realize something that the marketplace might otherwise manifest in your community. For instance, the current economic and demographic trends in rural America have led to a proliferation of dollar stores and urgent care clinics, which are inserted by large-scale organizations that utilize national financial structures and by-right local zoning. These buildings depreciate quickly, these businesses direct profit out of the region. Inserting a home-grown, locally owned small business into a historic building requires a much more complex process, is difficult to finance, and has little margin for error. Yet it's nearly universally preferred by locals. Right-sizing efforts and investments towards that which is preferred is difficult, but can have long-term benefits to the triple bottom line.

One thing that towns can do is direct scarce resources towards entities which are not only desired by residents, but which have a chance to thrive given the market opportunities. Looking at "leakage" data can provide insight as to what goods or services may find local market demand. Obviously a factor that must be taken into account is the adjacency of New Hampshire where there is no sales tax, and the proximity of large national retail chains in the Keene, NH area. While Brattleboro may not favor competing for box store business, this data nonetheless provides a sense of spending norms and what types of businesses might do well locally.

The marketplace profiles included here also highlight a tremendous "surplus" that is the result of Brattleboro functioning as a hub for services and recreation. Brattleboro has a tremendous number of assets in this regard from music every night, to nationally renowned performers and venues. Economic trend-watchers emphasize the general downturn in retail demand, and uptick in demand for experiences, based on preferences among what is becoming the dominant demographic, millennials. The town can further leverage its role as a recreational destination, capitalize on these national trends, and in doing so increase the flow of revenue through consumption taxes, as well as the new local option tax. This fits neatly with the need to attract and retain people in order to sustain the vitality of the town, and of the region.



Retail MarketPlace Profile

Brattleboro town, VT
 Brattleboro town, VT (5002507900)
 Geography: County Subdivision

Prepared by Esri

| Summary Demographics | | | | | | |
|---|-----------|------------------------------|--------------------------|----------------|---------------------------|-------------------------|
| 2018 Population | | | | | | 11,714 |
| 2018 Households | | | | | | 5,443 |
| 2018 Median Disposable Income | | | | | | \$36,743 |
| 2018 Per Capita Income | | | | | | \$29,531 |
| 2017 Industry Summary | NAICS | Demand (Retail Potential) | Supply (Retail Sales) | Retail Gap | Leakage/Surplus Factor | Number of Businesses |
| Total Retail Trade and Food & Drink | 44-45,722 | \$161,527,007 | \$327,626,932 | -\$166,099,925 | -34.0 | 256 |
| Total Retail Trade | 44-45 | \$146,767,397 | \$296,294,813 | -\$149,527,416 | -33.7 | 191 |
| Total Food & Drink | 722 | \$14,759,610 | \$31,332,119 | -\$16,572,509 | -36.0 | 65 |
| 2017 Industry Group | NAICS | Demand (Retail Potential) | Supply (Retail Sales) | Retail Gap | Leakage/Surplus Factor | Number of Businesses |
| Motor Vehicle & Parts Dealers | 441 | \$29,185,821 | \$76,247,268 | -\$47,061,447 | -44.6 | 16 |
| Automobile Dealers | 4411 | \$24,631,180 | \$71,478,883 | -\$46,847,703 | -48.7 | 9 |
| Other Motor Vehicle Dealers | 4412 | \$2,200,297 | \$645,735 | \$1,554,562 | 54.6 | 1 |
| Auto Parts, Accessories & Tire Stores | 4413 | \$2,354,344 | \$4,122,650 | -\$1,768,306 | -27.3 | 6 |
| Furniture & Home Furnishings Stores | 442 | \$5,053,118 | \$8,652,130 | -\$3,599,012 | -26.3 | 13 |
| Furniture Stores | 4421 | \$3,094,050 | \$2,559,389 | \$534,661 | 9.5 | 5 |
| Home Furnishings Stores | 4422 | \$1,959,068 | \$6,092,741 | -\$4,133,673 | -51.3 | 8 |
| Electronics & Appliance Stores | 443 | \$5,174,061 | \$12,064,403 | -\$6,890,342 | -40.0 | 13 |
| Bldg Materials, Garden Equip. & Supply Stores | 444 | \$7,804,195 | \$9,753,819 | -\$1,949,624 | -11.1 | 15 |
| Bldg Material & Supplies Dealers | 4441 | \$7,112,784 | \$9,164,235 | -\$2,051,451 | -12.6 | 14 |
| Lawn & Garden Equip & Supply Stores | 4442 | \$691,411 | \$589,584 | \$101,827 | 7.9 | 1 |
| Food & Beverage Stores | 445 | \$24,473,133 | \$73,229,272 | -\$48,756,139 | -49.9 | 19 |
| Grocery Stores | 4451 | \$21,393,715 | \$64,587,315 | -\$43,193,600 | -50.2 | 12 |
| Specialty Food Stores | 4452 | \$1,517,198 | \$5,569,997 | -\$4,052,799 | -57.2 | 5 |
| Beer, Wine & Liquor Stores | 4453 | \$1,562,220 | \$3,071,960 | -\$1,509,740 | -32.6 | 2 |
| Health & Personal Care Stores | 446,4461 | \$9,697,513 | \$38,140,746 | -\$28,443,233 | -59.5 | 17 |
| Gasoline Stations | 447,4471 | \$18,552,488 | \$28,501,805 | -\$9,949,317 | -21.1 | 9 |
| Clothing & Clothing Accessories Stores | 448 | \$10,197,848 | \$10,735,661 | -\$537,813 | -2.6 | 21 |
| Clothing Stores | 4481 | \$7,564,795 | \$5,085,074 | \$2,479,721 | 19.6 | 11 |
| Shoe Stores | 4482 | \$1,057,736 | \$4,158,042 | -\$3,100,306 | -59.4 | 6 |
| Jewelry, Luggage & Leather Goods Stores | 4483 | \$1,575,317 | \$1,492,545 | \$82,772 | 2.7 | 4 |
| Sporting Goods, Hobby, Book & Music Stores | 451 | \$10,899,151 | \$18,258,694 | -\$7,359,543 | -25.2 | 19 |
| Sporting Goods/Hobby/Musical Instr Stores | 4511 | \$10,190,541 | \$15,028,283 | -\$4,837,742 | -19.2 | 16 |
| Book, Periodical & Music Stores | 4512 | \$708,610 | \$3,230,411 | -\$2,521,801 | -64.0 | 3 |
| General Merchandise Stores | 452 | \$14,001,422 | \$6,008,724 | \$7,992,698 | 39.9 | 10 |
| Department Stores Excluding Leased Depts. | 4521 | \$9,117,752 | \$2,981,379 | \$6,136,373 | 50.7 | 4 |
| Other General Merchandise Stores | 4529 | \$4,883,670 | \$3,027,345 | \$1,856,325 | 23.5 | 6 |
| Miscellaneous Store Retailers | 453 | \$4,996,975 | \$10,419,845 | -\$5,422,870 | -35.2 | 36 |
| Florists | 4531 | \$195,968 | \$1,067,365 | -\$871,397 | -69.0 | 3 |
| Office Supplies, Stationery & Gift Stores | 4532 | \$1,497,366 | \$3,517,101 | -\$2,019,735 | -40.3 | 10 |
| Used Merchandise Stores | 4533 | \$635,137 | \$1,776,864 | -\$1,141,727 | -47.3 | 8 |
| Other Miscellaneous Store Retailers | 4539 | \$2,668,504 | \$4,058,515 | -\$1,390,011 | -20.7 | 15 |
| Nonstore Retailers | 454 | \$6,731,672 | \$4,282,446 | \$2,449,226 | 22.2 | 3 |
| Electronic Shopping & Mail-Order Houses | 4541 | \$6,010,445 | \$314,549 | \$5,695,896 | 90.1 | 1 |
| Vending Machine Operators | 4542 | \$118,474 | \$0 | \$118,474 | 100.0 | 0 |
| Direct Selling Establishments | 4543 | \$602,753 | \$3,967,897 | -\$3,365,144 | -73.6 | 2 |
| Food Services & Drinking Places | 722 | \$14,759,610 | \$31,332,119 | -\$16,572,509 | -36.0 | 65 |
| Special Food Services | 7223 | \$487,557 | \$122,788 | \$364,769 | 59.8 | 2 |
| Drinking Places - Alcoholic Beverages | 7224 | \$511,700 | \$214,569 | \$297,131 | 40.9 | 1 |
| Restaurants/Other Eating Places | 7225 | \$13,760,353 | \$30,994,762 | -\$17,234,409 | -38.5 | 62 |

Data Note: Supply (retail sales) estimates sales to consumers by establishments. Sales to businesses are excluded. Demand (retail potential) estimates the expected amount spent by consumers at retail establishments. Supply and demand estimates are in current dollars. The Leakage/Surplus Factor presents a snapshot of retail opportunity. This is a measure of the relationship between supply and demand that ranges from +100 (total leakage) to -100 (total surplus). A positive value represents 'leakage' of retail opportunity outside the trade area. A negative value represents a surplus of retail sales, a market where customers are drawn in from outside the trade area. The Retail Gap represents the difference between Retail Potential and Retail Sales. Esri uses the North American Industry Classification System (NAICS) to classify businesses by their primary type of economic activity. Retail establishments are classified into 27 industry groups in the Retail Trade sector, as well as four industry groups within the Food Services & Drinking Establishments subsector. For more information on the Retail MarketPlace data, please click the link below to view the Methodology Statement.
<http://www.esri.com/library/whitepapers/pdfs/esri-data-retail-marketplace.pdf>

Source: Esri and Infogroup. Esri 2018 Updated Demographics. Esri 2017 Retail MarketPlace. Copyright 2018 Esri. Copyright 2017 Infogroup, Inc. All rights reserved.

June 06, 2019

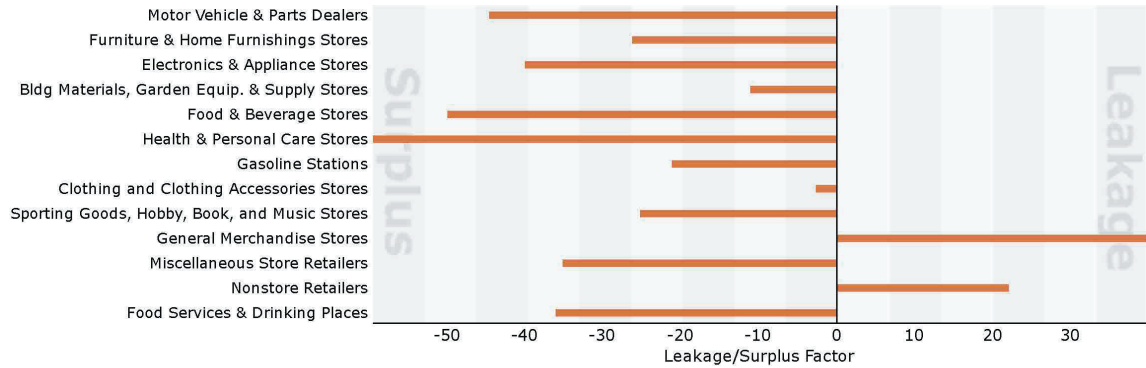


Retail MarketPlace Profile

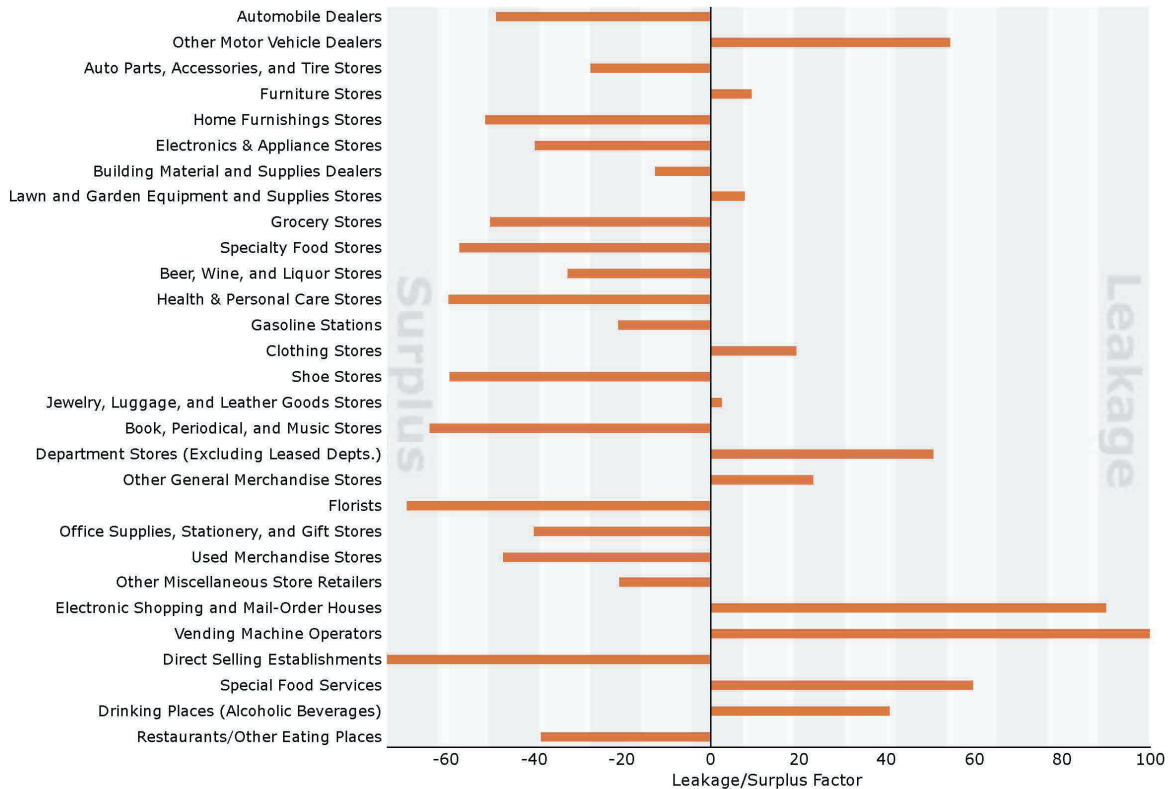
Brattleboro town, VT
Brattleboro town, VT (5002507900)
Geography: County Subdivision

Prepared by Esri

2017 Leakage/Surplus Factor by Industry Subsector



2017 Leakage/Surplus Factor by Industry Group

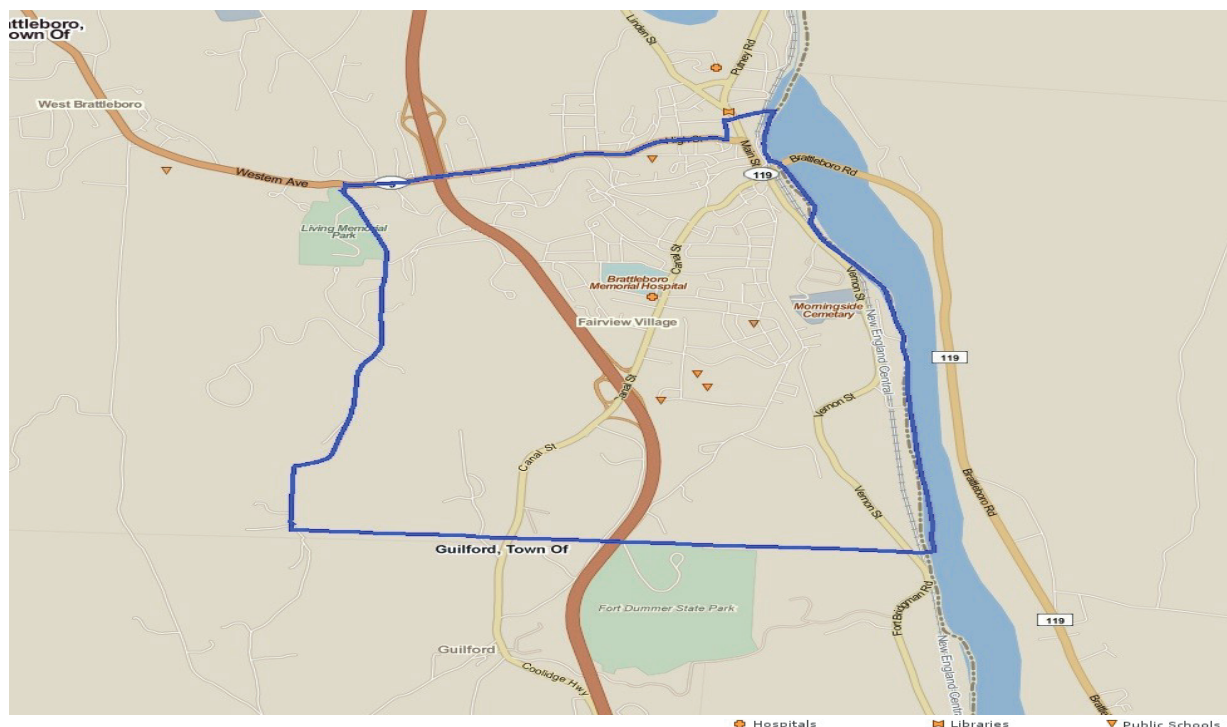


Source: Esri and Infogroup. Esri 2018 Updated Demographics. Esri 2017 Retail MarketPlace. Copyright 2018 Esri. Copyright 2017 Infogroup, Inc. All rights reserved.

June 06, 2019

Opportunity Zones

Opportunity zones are special federally designated districts that qualify for special investment tax breaks due to a number of economic distress factors. Census tract 9685 located in Brattleboro, which includes much of the downtown and exit one, is one of 25 opportunity zones in the state of Vermont.



Investors into businesses and development projects that are located within Opportunity Zones are able to defer and reduce capital gains taxes if this investment is done through a qualified fund. This helps projects in Opportunity Zones appear more attractive to investors, as potentially weaker investment returns are offset by the breaks in capital gains taxes.

A Qualified Opportunity Fund (QOF) is any investment vehicle organized as a corporation or partnership with the specific purpose of investing in Opportunity Zones. The private sector is responsible for establishing Opportunity Funds. When investors move their capital into a QOF the funds can then be invested into businesses within the Opportunity Zone through things like real estate and infrastructure development in both new and expanding businesses. New or existing businesses with tangible assets within Brattleboro's Opportunity Zone can use this funding to grow and expand.

With December 31st, 2019 as the deadline for funds to be invested in order to realize the full gains of this program, it is unclear whether many rural municipalities will be ready to take advantage of this incentive to advance local goals.

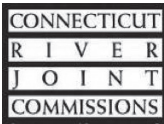
ⁱ To view the 2019 Southern Vermont CEDS (Comprehensive Economic Development Strategies) visit www.SoVermontZone.com or you may request a hard copy from BDCC & SeVEDS.

ⁱⁱ *What is a Good Job: Defining Opportunity in Southern Vermont* may be accessed at www.brattleborodevelopment.com/publications or you may request a hard copy from BDCC & SeVEDS.

ⁱⁱⁱ The Vermont Housing Finance Agency publishes research on housing affordability at www.housingdata.org. The National Low Income Housing Coalition Out of Reach series <https://reports.nlihc.org/or>

Adam Grinold, Executive Director Brattleboro Development Credit Corporation
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agrinold@brattleborodevelopment.com

CONNECTICUT RIVER JOINT COMMISSIONS



CRJC continues its mission to preserve the visual and ecological integrity and working

landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, CRJC is guiding the watershed's growth by reviewing and commenting on hydro-electric dam relicensing, regulatory proposals, shoreland protection, and initiatives on clean water.

CRJC continues to bring policy makers from both states and the public together to keep them abreast of the issues facing the Connecticut River Watershed.

During FY19, the CRJC continued its practice of convening bi-State meetings on important topics that impact both NH and VT. This past year we brought together ranking

experts from the Society for the Protection of NH Forests, the VT Natural Resources Council, and the Watershed Management Division of NH to discuss land use, forests, and wildlife issues in the Connecticut River Valley as well as water quality activities and concerns in both states.

On the local level, the Mt. Ascutney Local River Subcommittee held its annual "Septic Smart" Workshop for property owners.

Going forward into FY20, the CRJC successfully applied for grants to conduct a future event focused on the Connecticut River economy and to undertake a 2020 strategic planning initiative.

The current Officers of the Joint Commissions are Steven Lembke, President (VT); Alex Belenz, Vice President (NH); Jennifer Griffin, Treasurer (NH); and Christopher Campy, Secretary (VT). The Commission currently has several openings available for residents of both New Hampshire and Vermont. For more information on



*Headwaters of the Connecticut River,
Fourth Connecticut Lake, Pittsburg, NH*

responsibilities and the appointment process e-mail contact@crjc.org

For more information on CRJC see <http://www.crjc.org>.

Connecticut River Joint Commissions – FY 2019 Annual Report

Suite 225, 10 Water St., Lebanon, NH 03766,
Website at <http://www.crjc.org>

CRJC WANTASTIQUET SUBCOMMITTEE ANNUAL REPORT - 2019

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by participating municipalities. Current members of Vermont are Paul Harlow and Jim Calchera from Westminster, Joe Grutta from Putney, Daniel Mark and Jack Lilly from Dummerston, Kathy Urffer and Michael Fairchild from Brattleboro, and Andy White from Vernon. Current members of New Hampshire are Samantha Loch from Walpole, Perry Sawyer from Westmoreland, Roland Vollbehr from Chesterfield, and Joe Conroy from Hinsdale. Those with only one representative have an opening for a second volunteer.

The Subcommittee provides a local voice to help steward the resources on or affecting a portion of the Connecticut River, particularly on topics related to the maintenance of good water quality and wildlife habitat. Meeting and events are open to the public. The Subcommittee is one of five that make up the Connecticut River Joint Commissions

since 1989. Specific responsibilities include providing feedback to NH Department of Environmental Services, VT Agency of Natural Resources and municipalities on matters pertaining to the river; reviewing and commenting on proposed permits and plans; and maintaining a corridor management plan.

The Subcommittee stayed up to date on a number of issues, including dam management and the FERC relicensing process. The Subcommittee reviewed and commented on a series of permits. A permit has been reviewed from West Chesterfield for a new home and septic system where representatives encouraged the following of best management practices. Comments have been given and reviewed on work proposed for a gas station in West Chesterfield. The Subcommittee is continuing their involvement with the existing bridges subcommittee, in relation to the replacement of the Hinsdale-Brattleboro bridge. Members are particularly interested in construction impacts, educational signage, river walk and rail trail connectivity. The

Subcommittee is considering a water quality monitoring pilot on the Connecticut River in coordination with both New Hampshire and Vermont state programs. The Subcommittee was given a tour at the Westmoreland nursing home community water and sewer systems that are connected in to the River. This winter, members plan to learn about and discuss the Vermont basin management plan update. NHDES has shared legislative changes to the wetlands permit and is expected to share guidelines for implementation in December 2019.

If you or someone in your community is interested in learning about or contributing to river conservation issues in the region or serving as a liaison to the Wantastiquet Subcommittee, please contact our staff support Olivia Uyizeye at ouyizeye@uvsrprc.org to learn more.

Connecticut River Joint Commissions
10 Water Street, Suite 225, Lebanon, NH 03766, (603) 727-9484, <http://www.crjc.org>

RESCUE INC.



Our dedicated staff of 78 medical and rescue personnel responded to 6500 requests for service this year, an 8% increase from last year. Our fleet of nine ambulances responded to 100% of emergency calls in our 500 square mile coverage area for the third consecutive year! These calls included medical and traumatic emergencies, fire scenes, motor vehicles accidents and countless public assists. Our technical rescue team of volunteers answered calls for water rescues, flood response, missing person searches, drone searches and a cliff rescue. Our training staff taught more than 100 emergency medical providers in this region

as well as stop-the-bleed and CPR to most of the region's firefighters and teachers. We are proud that our system has been recognized for reliability, response and cost effectiveness by agency leaders and legislators. We are recognized as a model of ambulance service delivery.

As your non-profit regional ambulance service, we cannot overstate the importance of community support and volunteer time to our success. Annually, we receive grants and donations that support our emergency response and education program; we could not succeed without them. Our staff and volunteers donate hundreds of hours of labor in support of emergency response, planning and education. As the areas only ambulance service provider we work hard to be an industry leader in the de-

livery of emergency medicine. This year we are pleased to be the first service in Vermont with bedside ultrasound, a new technology that will help diagnose internal injuries, reduce wait times, reduce costs, and improve care to our patients. This is a 100% grant-funded study that will shape the future in EMS in Vermont.

Significant changes will be happening to EMS systems nationwide as a result of federal legislation. The effect of this legislation on Vermont is still unknown, however we look forward to the future and will ensure the reliable, efficient patient-centered care you deserve does not change.

Drew Hazelton, Chief of Operations
Rescue Inc.

VERMONT DEPARTMENT OF HEALTH

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. Your district office is in Brattleboro at the address and phone number above. We provide a wide range of resources and services to the community and local partners with the goal of promoting health and wellness for all Vermonters. A small snapshot of what we have done in 2019 is below.

Supported health in the community: Through our 3-4-50 program, the Old School Enrichment Center in Wilmington was awarded \$19,742 to assist with the creation of a multi-generational community center focused on health and wellness. The Brattleboro Local Health Office supported the work of the Windham County Consortium on Substance Use, which received a 3 year, \$1 million federal Health Resources and Services Administration grant as well as a Vermont Department of Health Community Action grant to work on a multi-faceted community driven response to the impacts of substance use, with a focus on

rural Windham County.

Provided WIC food and nutrition education to families: We continued to serve an average of 650 Vermonters through the Women, Infants, and Children (WIC) Nutrition Education and Food Supplementation Program, which provides individual nutrition education and breastfeeding support, healthy foods, and a debit card to buy fruit and vegetables.

Ensured emergency preparedness: We worked with over 20 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.

Worked to prevent and control the spread of disease: We responded to 138 infectious disease cases in our region. We held a total of 12 Hepatitis A and B vaccination clinics for at risk populations; four at Groundworks and eight at the Syringe Service Program at APSV in Brattleboro. We worked to educate the public about tickborne disease

prevention and helped statewide and national health partners understand the risk of vaping and e-cigarette use.

Student health and youth empowerment: We collaborated with schools and providers to help improve student health and youth empowerment by participating in school district specific Wellness Committees

Substance Use Prevention: Regional substance use prevention consultants worked with community groups, schools, human service agencies, hospitals, and law enforcement to implement trainings and provide assistance to coalitions to implement substance use prevention strategies.

Learn more at <https://healthvermont.gov/local>

Brattleboro Local Health Office
232 Main St., Brattleboro, VT
Phone: 802-257-2880

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 60 homeowners in 2019 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 2019, 80 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 2019, WWHT completed the new construction of the Snow Block in Downtown Brattleboro, with 23 mixed income apartments and a new commercial space. WWHT is also in the planning phases of a similar mixed use, mixed income development located in Downtown Bellows Falls, re-

vitalizing a prominent building in the northern gateway to Downtown Bellows Falls.

Rental Housing Management Program: WWHT owns 867 rental apartments and 16 commercial properties with 1349 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 & Windsor Housing Trust
68 Birge Street
Brattleboro, Vermont 05301

Windham & Windsor Housing Trust
56 Main Street, Ste 210
Springfield, Vermont 05150
www.HomeMattersHere.org

THE WINDHAM REGIONAL COMMISSION



**WINDHAM
REGIONAL
COMMISSION**

The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Ver-

mont to provide effective local governance and to work collaboratively 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 Fillion and Tom Mosakowski. 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 have submitted an application for a VT Public Service Department Broadband Innovation Grant in collaboration with Valley Net and the Center on Rural Innovation to develop a feasibility analysis and business plan to improve access to high-speed broadband to underserved communities for the region as a whole. This work will be done in collaboration with towns. We've established a regional Emergency Management Directors (EMD) Roundtable, and have worked with EMDs and assistance agencies to create a Vulnerable Population Phone Tree to facilitate outreach to those most at risk during a disaster. We continue to help towns apply for grants to support compliance with the state's Municipal Roads General Permit compliance. 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 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 \$2.32 million budget for FY 2020, a substantial portion of which includes our brownfields revolving loan fund and modern wood heat and renewable energy grant funds. 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 \$27,339. To see our detailed Work Program and Budget for FY 2020, visit our website and click on the heading "About Us."

WINDHAM SOLID WASTE MANAGEMENT DISTRICT

The Windham Solid Waste Management District (WSWMD) was formed in 1988. At that time, only eight towns were members of the District. These towns cooperatively managed a 30-acre landfill on Old Ferry Road, Brattleboro. In 1995, federal landfill regulations forced WSWMD to seek alternative landfill sites or an alternative to landfill disposal, and WSWMD opted to get out of the landfill business and construct a materials recycling facility (MRF) on Old Ferry Road, which operated until July 2017. Today, the District has 18 member towns with a combined population of 35,328. The District is governed by an all-volunteer Board of Supervisors representing member towns.

Financial Report: WSWMD finished FY 19 with revenues of \$1,036,285 and expenses, before capitalized expense, at \$971,325. After capital expense the District ended the year with a small surplus. FY 19 capital expenses included a new front-end loader, and facility security cameras.

Transfer Station: WSWMD operates a regional drop-off center for landfill materials, recyclables, organics/food scraps, construction & demolition debris, scrap metal, and appliances. The transfer station diverts 76% of all materials to recycling and composting, including electronics, fluorescent tubes, ballasts, lead-acid and household batteries, waste oil and oil filters, oil-based paint and other paint products, sharps, textiles, books, and tires. Use of the transfer station is limited to residents and businesses from member communities and requires the purchase of an access sticker for \$36/year. The cost for trash disposal is \$3.00 per 33-gallon bag, or \$145/ton.

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 in its 6th year of operation and is the 2nd largest food scrap composting facility in Vermont. In calendar year 2019 WSWMD composted 1,400

tons of food scraps, of which about 50% was from the Town of Brattleboro curbside collection program, and the balance from commercial and institutional sources brought to the compost site by private trash haulers. Total tons of organic materials processed, including leaves, wood chips, and paper fiber was 3,200 tons. The District sold more than 2,000 cubic yards of "Brattlegrow" compost in 2019, primarily through 8 retail distributors. In addition, WSWMD donates compost for town projects, school, and community gardens.

Materials Recovery Facility (MRF): WSWMD closed the MRF in July 2017 but continues to accept cardboard from commercial sources. Cardboard is baled and sold. Eight towns continue to utilize the District's recycling roll-off containers and offer drop-off recycling services in their communities. Towns contract with private haulers to provide recycling services. Currently, WSWMD Supervisors are considering future uses of the MRF building and some of the equipment is being sold.

Solid Waste Implementation Plan (SWIP): Household hazardous waste collection, and education/outreach, are mandated by Act 148, as well as numerous other requirements, as contained in the SWIP. By July 1, 2020, on behalf of member towns, we will draft and submit an amended SWIP as required by the State. Membership in WSWMD makes member towns compliant with these mandates.

Trucking: Since closure of the MRF in 2017, WSWMD no longer collects recyclable materials from member towns, but retained a driver with a Class A CDL license that allows WSWMD to self-haul recyclables from our transfer station, scrap metal, and wood chips for the composting operation.

Solar Array: WSWMD leases its closed and capped landfill to Greenbacker Capital who operate a 5 mega-watt solar array on the landfill. It is the largest group net-metered

project in the state, and has contracted for 20 years with the towns of Brattleboro, Wilmington, Readsboro, Vernon, Wardsboro, Dummerston, Halifax, and Newfane; schools in Brattleboro, Vernon, Putney, and Marlboro; as well as Landmark College, Marlboro College, and the Brattleboro Retreat. The project provides significant cost savings for municipal and school budgets. Greenbacker Capital has a 20-year lease and pays the District a minimum of \$120,290/year for use of the landfill.

Household Hazardous Waste Collections: WSWMD held four household hazardous waste collection events, as mandated by VT ANR Materials Management Plan. Collections were held in the Towns of Townshend and Vernon on June 1, and Brattleboro and Stratton on October 19, with 277 households from District towns participating. Total cost for the collection and processing of HHW from the two events was \$45,895, an average of \$163 per household.

Business Outreach & Technical Assistance: The District continues to promote its business resources and free technical assistance, including food scrap diversion.

School Outreach & Technical Assistance: The District continues to promote its school resources and free technical assistance, including food scrap diversion.

Special Event "Zero Waste" Outreach and Technical Assistance: WSWMD owns 20 event-sorting stations that are available to towns, businesses, residents, and institutions for use at fairs, festivals, etc. In addition, WSWMD offers free technical assistance to help make events "Zero Waste." This year WSWMD provided event-sorting stations and technical assistance to 26 events serving over 17,000 persons.

Bob Spencer, Executive Director

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

Dear Town Meeting Members:

As you will see, the Brattleboro Housing Partnerships had yet another very productive year. We accomplished big goals and even larger tasks. Most of all we continue to build our resident and community connections through many programs and partnerships. I write you this note as I have stepped down as the Executive Director and into the role of part-time Development Director.

Principally my focus is finishing all the work we have been doing to relocate residents and pivot Melrose Terrace into its next role for the community. You will be hearing more of this over the next two years.

In cleaning out 24 years of files I found articles, newsletters and other documents from the very start of the new Board and its new Executive Director. We began with very concrete and positive steps on our commitment to ensure that BHA became a more active supportive member of the community and especially much more responsive to all its residents. We held weekly meetings in community rooms and monthly meetings in each property. We created newsletters, surveys and new staff positions all orientated to improving resident relations. I believe we accomplished this in ways we never thought possible and with an impact far greater than we could imagine.

I leave the BHP in the extremely capable hands of Christine Hazzard and the phenomenal staff that has worked together as a single team for five years. BHP will continue to excel with its staff and very dedicated, involved Board of Commissioners.

I have worked principally in public management since I started with the Town as its Assistant Town Manager in 1975. It really has been an honor to serve this community, to work with so many of you on important community projects and be a part of this great community. I thank you for your support and allowing me the privilege of an excellent career of public service with you. I look forward to being a active part of the community in my new role – as a citizen.

Chris Hart
January 12, 2020

BRATTLEBORO HOUSING AUTHORITY, D/B/A



Brattleboro Housing PARTNERSHIPS

Low income housing supporting independence, creating opportunities



Brattleboro Housing Partnerships staff

It is the Mission of the Brattleboro Housing Partnerships to ensure the provision of quality low income and affordable housing within viable communities to support independence and create opportunity.

Reflecting on history in planning for the future

During Brattleboro Housing Partnerships (BHP) Annual meeting in November, Chris Hart presented a detailed description of the history of the organization. Chris recounted the many markers of growth and success beginning in 1962 when the Town of Brattleboro created the Brattleboro Housing Authority to address the housing needs of the community's lowest income, elderly persons. Since that time there has been much growth and many changes and accomplishments. As BHP deliberately plans for the future, the organization remains committed to reflecting back to ensure that our mission of providing quality, affordable housing while supporting independence and opportunity continues.

Transitioning through change while maintaining cohesion

BHP implemented significant changes in 2019. After leading BHP for 24 years, Chris Hart decided to shift into a different role at BHP as the Development Director. The BHP Board of Commissioners thoughtfully planned the process for finding a replacement for the Executive Director position. Once it was determined that Christine Hazzard would lead the organization beginning in January of 2020, the framework for the change was developed. Christine Hazzard has been at BHP since 2012, most recently as the Manager of the Resident Wellness and Supportive Services Team. As part of the Board led transition plan, in July Christine became the Deputy Director in preparation for her new role.

Another significant change in 2019 was the conversion of Samuel Elliot Apartments, Hayes Court, Moore Court, and Ledgewood Heights to the Rental Assistance Demonstration (RAD) program. These properties will no longer be in Public Housing, but will receive a Property Based Voucher subsidy for each unit. HUD is no longer on the deeds of the properties. The removal of HUD from the deeds allows BHP to make large capital investments in the properties. The Cooperative Agreement with the Town will remain in place. Housing units will maintain a deep subsidy similar to that of Public Housing, continuing to offer residents access to affordable housing. The 25 units at Melrose Terrace are the only units still in Public Housing.

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

BHP received the FEMA Pre-Disaster Mitigation Award of 3.2 million dollars to convert Melrose Terrace to flood mitigation. The first 4 buildings were taken down in the fall of 2019. This change in landscape while bittersweet, has confirmed the importance in reviewing history while planning for the future. The planning and development of the future use of this land will be done mindfully in collaboration with the Town and with community partners including the West B Association and the Vermont Historical Preservation.

Strengthening relationships with residents

The Resident Advisory and Communication Committee (RACC) is a group of residents from different BHP housing neighborhoods that meet monthly to discuss topics relevant to their communities. The Resident Opportunity & Self Sufficiency Coordinator, Lorelei Morrisette assists in facilitating the monthly meeting. In 2019, RACC reviewed the BHP budget, gave feedback on the capital needs assessment, assisted in communicating with neighbors about the RAD program, and identified needs of their individual neighborhoods.

RACC identified this year the importance of communicating that all forms of discrimination will not be tolerated in their neighborhoods. RACC created banners to be displayed in every neighborhood that proudly say "Hate Has No Home Here." RACC members unveiled the banners at the BHP annual meeting and spoke about the importance of this message and their dedication to its meaning.

Section 8 Program, Shelter Plus Care and Transitions to Housing

The Brattleboro Housing Partnerships remains 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 over 30 once homeless individuals and families. The State of Vermont funded Transitions to Housing program, (which is now in its 15th year) provided rental assistance to over 15 different homeless families throughout our community. We are extremely grateful to our community service providers for providing supportive services to both our Shelter Plus Care and Transitions participants.

The BHP was able to provide 6 Section 8 project based voucher subsidies to the Windham-Windsor Housing Trust Snow Block property in 2019. Two of these long term subsidies have been specifically allocated to homeless youth from our area that receive support from Youth Services.

Supporting independence and creating opportunity

BHP offered three programs in 2019 to residents that encourage wellness, self-sufficiency, and personal responsibility. The Support and Services at Home (SASH), (ROSS) and Family Self-Sufficiency (FSS) programs offer a wide variety of self-management tools and supportive services. In 2019, the three programs focused on strengthening communication with residents, increasing collaboration with community partners and enabling residents to improve the quality of their lives.

The ROSS program in collaboration with the Brattleboro Rotary and Hunger Free Vermont was able to offer breakfast and lunch at Moore Court and Ledgewood Heights during school vacations. In collaboration with Hunger Free Vermont over 2500 meals were provided over the summer for residents and youth in the community. The Brattleboro Rotary supported the meal program during the fall, winter, and spring vacations serving 1476 meals to residents. These programs also offer volunteer opportunities to residents within the housing neighborhoods. Volunteers prepare food, serve meals, and clean up after breakfast and lunch. Our resident volunteers take great pride in this program and BHP appreciates their contribution of time.

SASH connects residents and community participants to services in the area, offers Wellness programs, and assists with transitions in and out of hospitalization. Isolation affects many seniors and

adults with disabilities living in BHP neighborhoods. The SASH program offered monthly events throughout the year to bring participants together. SASH offers many programs based on health and wellness; however fun events like celebrating National Hot Dog day and New Years Karaoke were by far the most celebrated events.

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 23 households move into these properties, 5 of which 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. In 2019, 11 households moved into these Tax Credit properties, one of which was homeless.

Our current waitlist times for RAD and Public Housing Properties:

| | |
|--------------|---------------|
| 0/1bedrooms- | 18- 24 months |
| 2bedrooms- | 36months |
| 3bedrooms- | 12-18months |
| 4bedrooms- | 18- 24months |
| 5 bedrooms- | undetermined |

The waiting list times for Red Clover Common and The Ann Wilder Richards Building is undetermined as each unit has different restrictions and income limits that are determined when a unit becomes available.

Working with our community and partners

BHP continues to provide a much needed resource for the Town of Brattleboro. The community collaborations that offer support and assistance to BHP are greatly appreciated.

Christine Hazzard, Executive Director



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

Leo Schiff 2021, Vice President

Adam Franklin-Lyons 2021, Treasurer

Connie Bresnahan 2020, Secretary

John Woodward 2020

Sirkka A. Kauffman 2021

Howard Burrows 2022

Elizabeth Ruane 2022

Jane Southworth 2022

Jennifer Rowe, President
Board of Trustees, Brooks Memorial Library

Starr LaTronica, Director
Brooks Memorial Library

Date: January 19, 2020

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Nine library trustees are elected at representative town meeting in March. They may serve three 3-year terms. The trustees' authority derives from the Town Charter and the Vermont Statutes Annotated, Title 22, and Chapter 3. They meet a minimum of ten times per year, on the second Tuesday of the month. They are charged with many tasks including: revising library policy; providing guidance for planning activities; overseeing the fine arts collection; and managing and preparing the budget for the endowment fund.

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.

The full plan may be found at <http://www.brookslibraryvt.org/about/mission-and-plans> or at Brooks Memorial Library.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Trustee Committees

From the Brooks Memorial Library Board of Trustees bylaws (revised October 2018):

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.

2019 standing committees

The *Fine Arts Committee* is focusing on assessment and preservation of the collection, as well as plans to showcase and catalog more of the collection.

The *Technology Committee* conducted research to formulate an RFP for redesign and restructure of our current website, which is no longer supported due to the age of its outdated content management system. Of the 11 proposals received, four firms were interviewed and the committee has chosen a vendor to move forward with this ambitious, but very necessary upgrade.

The *Planning Committee* continues to monitor progress on the activities that advance the service priorities in our five year strategic plan. There are plans for networking and collaborating with other libraries in the region.

The *Buildings and Grounds* continues to improve the building and oversaw and voted to fund the replacement of ceiling tiles throughout the building and upgrade all overhead light to brighter, more efficient LEDs and to purchase comfortable seating for the teen room.

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.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

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.

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

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

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 |

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.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

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 AND OTHER FUNDS ANNUAL FINANCIAL REPORT

In 2019, the Institutional funds of the library reached a new equilibrium. After major changes in 2017 and continuing donations and expenditures in 2018, 2019 is a relatively calm year. We finally completed the reorganization of our accounts started four years ago when we set about separating the unrestricted funds from the endowed funds as well as the donor restricted funds from the institutional endowment. The goals of this reorganization have always been to clarify what funds are available for what purpose to both the board itself and to the town and the public.

The first goal, separating unrestricted funds from endowed funds, should clarify the amount available in cash at any given time, rather than funds that are invested and intended for the very-long term use of the library. Originally, we had several funds in cash that we intended to spend as part of the annual budget still invested alongside the endowed funds, meaning our annual budget could be subject to swings in the stock market (not the best plan.) Now, all unrestricted cash donations over \$1000 go directly into the "Project Fund" account (#7) – smaller donations go into the "small gifts" fund which is part of the "Allocated Funds" money market account (#3). Funds placed in the "Project Fund" can either be allocated to a particular purpose or allocated to the general endowment for investment – both by a vote of the trustees. Generally, we have used these funds for renovation projects and capital expenses. We anticipate using some of the current fund for new furniture and for a new website.

Our other cash fund (#3 the "Allocated Funds"), contains all of our annual allocated cash, including the quarterly endowment draw used to fund a variety of routine work of the library (buying books, reference materials, programming, etc.) The allocation of all of these funds and their budget lines is attached. The one notable change for this fiscal year is that the trustees added a small line for a staff leave award that grants two employees an award to pursue a personal research or education project that can last several weeks. The budget line pays for the replacement of their hours while they are on leave.

The second goal, keeping donor restricted funds separate from the endowment, appears in the remaining funds listed above (#4-6). These funds now contain invested, donor-restricted funds that we are only allowed to withdraw specific quantities from each year for specific purposes (generally the quantity is around 4%, mirroring the general withdrawal from the institutional endowment.) At the beginning of the fiscal year, we withdraw the needed amount in cash and place it in the appropriate budget line in the money market account (#3) for use by the library staff. These protocols and practices should help keep the available funds clear for future trustees and for the town. The endowment helps support the annual Town budget, improving library services for years to come, while the cash accounts allow us to undertake specific, short-term projects that make the library a nicer space to visit.

In general, this year has been calm in all accounts. The endowment recovered after a very bad stock month in December of 2018 and has, along with stocks generally, moderately increased over the course of the year. The endowment should allow us to continue using \$80,000 every year to improve library services. The only notable changes in funds are the final payouts for the new ceiling and vents in the library as well as the final payments for the renovated bathrooms on the top floor and the final payments to the town for the new HVAC system. These payments came out of account #3 and account #7 (the "Allocated Funds" and the "Project Funds"). The total cost of the HVAC, Ceiling, and Bathrooms came to nearly \$300,000; the reduction in the two accounts is around \$250,000 for this calendar year because the library made some of the first payments for those projects already in December of 2018.

Adam Franklin-Lyons, Treasurer
Board of Trustees, Brooks Memorial Library
Date: January 19, 2020

Starr LaTronica, Director
Brooks Memorial Library

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

| LIBRARY ENDOWMENT REPORT 2019 SUMMARY OF ACTIVITIES | Calendar Year Start of Year | 1/8-3/31** Quarter 3 | 4/1-6/30 Quarter 4 | 7/1-9/30 Quarter 1 | 10/1- 12/31/19 Quarter 2 | Fiscal Year Year Summary |
|---|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|
| Beginning Market Value of Assets (BMV) | 1,981,910.05 | 1,981,910.05 | 2,124,895.14 | 2,145,061.67 | 2,123,073.47 | 1,981,910.05 |
| Gifts, Bequests and other Contributions | | | | | | |
| Net Income (Dividends, Interest, etc.) | | 11,316.98 | 13,699.30 | 7,734.42 | 11,428.24 | 44,178.94 |
| Disbursements | | | | | | |
| Transferred to *4868 for Brooks Library | | -19,867.50 | -19,867.50 | -19,820.00 | -19,820.00 | (79,375.00) |
| Quarterly Mgmt Fee to Prentiss Smith | | -2,300.08 | -2,661.55 | -2,684.48 | -2,659.27 | (10,305.38) |
| Foreign Taxes and Other Fees Withheld* | | -495.97 | -87.11 | -45.14 | | (628.22) |
| Gain (Loss) in Market Value of Assets (MVA) | | 154,331.66 | 29,083.39 | (7,173.00) | 66,973.17 | 243,215.22 |
| Ending Market Value of Assets | | 2,124,895.14 | 2,145,061.67 | 2,123,073.47 | 2,178,995.61 | 2,178,995.61 |
| 1. Allocation of Assets | | | | | | |
| \$ Allocation | | | | | | |
| Cash and Equivalent | 222,012.05 | 63,894.32 | 285,123.83 | 61,756.39 | 68,005.65 | 68,005.65 |
| Fixed Income (Bonds & CDs) | 652,163.76 | 885,258.83 | 802,583.86 | 998,012.35 | 1,126,338.63 | 1,126,338.63 |
| Equities (Stocks) | 1,021,881.41 | 1,175,741.99 | 1,057,353.98 | 1,063,304.73 | 984,651.33 | 984,651.33 |
| Equities (Mutual Funds) | 85,852.83 | - | - | - | - | - |
| Total Ending Market Value of Assets | 1,981,910.05 | 2,124,895.14 | 2,145,061.67 | 2,123,073.47 | 2,178,995.61 | 2,178,995.61 |
| % Allocation | | | | | | |
| Cash and Equivalent | 11.20% | 3.01% | 13.29% | 2.91% | 3.12% | 3.12% |
| Fixed Income | 32.91% | 41.66% | 37.42% | 47.01% | 51.69% | 51.69% |
| Equities | 51.56% | 55.33% | 49.29% | 50.08% | 45.19% | 45.19% |
| Mutual Funds and ETFs | 4.33% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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 | | 165,648.64 | 42,782.69 | 561.42 | 78,401.41 | 287,394.16 |
| Rate of Return = Total Return / BMV | | 7.80% | 2.01% | 0.03% | 3.69% | 14.50% |
| Other Accounts: | | | | | | |
| 3. xxxx-4868 Allocated Funds (Available in cash) | \$316,444.30 | \$306,828.71 | \$232,159.22 | \$123,558.58 | \$124,912.63 | \$124,912.63 |
| 4. xxxx-3811 Calista Fund | \$20,187.16 | \$21,451.12 | \$21,967.46 | \$21,524.72 | \$22,627.10 | \$22,627.10 |
| 5. xxxx-7577 Loud Fund | \$21,748.25 | \$23,128.07 | \$23,679.16 | \$23,213.56 | \$24,418.42 | \$24,418.42 |
| 6. Xxxx-3335 Legacy Endowments | \$40,525.55 | \$43,113.11 | \$44,146.42 | \$43,283.55 | \$45,543.11 | \$45,543.11 |
| 7. xxxx-7353 Projects Fund | \$174,983.12 | \$177,096.85 | \$60,229.88 | \$60,890.37 | \$61,405.52 | \$61,405.52 |

** In December of 2018, the trustees voted on several significant funds transfers that did not post until the first week of January, although the decisions were made in the previous year. Hence, we have used the date right after those transfers posted – January 7 – to maintain consistency with the year in which those transfers were voted. See the 2019 report for a complete description of those changes and transfers.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

| Description | Code | 2019-2020 Budget | 2018-2019 Budget |
|--|------|--------------------|--------------------|
| BUFFER ACCOUNT | | | \$10,000.00 |
| STAFF LEAVE | BR02 | \$4,000.00 | \$0.00 |
| CONFERENCES AND WORKSHOPS (Staff) | BR03 | \$5,280.00 | \$5,470.00 |
| CONTRACTUAL SERVICES (Adult Programming) | BR04 | \$5,000.00 | \$5,000.00 |
| BOOKS ADULT | BR05 | \$20,000.00 | \$20,000.00 |
| JUVENILE PROGRAMS | BR06 | \$6,000.00 | \$4,000.00 |
| REFERENCE SOURCES | BR07 | \$4,000.00 | \$6,000.00 |
| LOCAL HISTORY SOURCES | BR08 | \$2,500.00 | \$500.00 |
| YOUNG ADULT SOURCES | BR09 | \$1,000.00 | \$3,000.00 |
| NON-PRINT | BR10 | \$6,500.00 | \$6,500.00 |
| PERIODICALS | BR11 | \$4,000.00 | \$4,000.00 |
| CONFERENCES AND WORKSHOPS (trustees) | BR12 | \$1,000.00 | \$1,000.00 |
| ADULT PROGRAMS | BR13 | \$2,000.00 | \$2,000.00 |
| FINE ARTS | BR14 | \$1,000.00 | \$1,000.00 |
| BOARD APPROVED PROJECTS | BR15 | \$10,000.00 | \$14,000.00 |
| BOOKS CHILDREN | BR16 | \$4,000.00 | \$4,000.00 |
| OUTREACH | BR17 | \$2,500.00 | \$2,500.00 |
| CONSERVATION | BR18 | \$500.00 | \$500.00 |
| | | | |
| TOTAL | | \$79,280.00 | \$79,470.00 |

FY21 BUDGET DOCUMENTS

Following are the Town of Brattleboro

FY21 Budget Documents

| | |
|---|-----|
| Town Manager's Budget Message | 106 |
| Budget Summary by Type of Revenue and Expenditure. | 112 |
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TOWN MANAGER'S BUDGET MESSAGE

This "Budget Message" provides an overview of the FY21 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 will review and approve the FY21 budgets for the Town's fee-based enterprise funds (Utility Fund and Parking Fund) and the Solid Waste Fund in the spring.

The development of this proposed budget was a collaborative process in which every member of the Town's management team and some other Town staff actively participated and substantively contributed. On November 5, 2019, I transmitted to the Selectboard (and made available to the public) staff's proposed FY21 Budget. The Selectboard reviewed the budget in 9 subsequent meetings. On January 28, 2020, 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 21, 2020.

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 (CRO) 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.

The Selectboard's recommended FY21 Budget contains a lower property tax increase (3.77 cents or 2.9%) than in the LTFP (4.4 cents or 3.5%) just five months ago. During staff's preparation of this proposed budget, we were able to conservatively predict an increase of \$57,215 in revenue sources other than property taxes and use of fund balance. We also learned that our risk management insurance premiums will be unchanged for next year, which is \$73,500 lower than the cost we predicted in the LTFP. The net impact of all other line items was almost exactly as predicted in the LTFP (within approximately \$5,000 in an \$18.4 million budget). Then, during the Selectboard's consideration of the proposed budget, the Board approved small increases requested by Representative Town Meeting's Human Services Review Committee (\$4,510) and by the Chamber of Commerce and Downtown Brattleboro Alliance for their Community Marketing Initiative (\$1,629), added funding (\$16,000) in the Police Department for Project CARE, and increased employee compensation line items by \$36,875 to implement staff's recommended restructuring of non-union employee pay. The net impact of all of these changes has resulted in a total recommended FY21 General Fund Budget that requires \$77,261 less in property taxes than was estimated in the 2019 LTFP, a savings of approximately two-thirds of a penny on the municipal property tax rate.

In last year's budget message, I announced that we had achieved the Town's goal of increasing annual cash funding for capital projects and equipment to \$1 million (up from \$357,000 in FY16). I also cautioned that additional increases would be needed in the future. While the proposed FY21 Budget includes level funding of this cash commitment to capital, we now can more accurately predict our longer term capital needs and recommend that the Town's annual cash commitment to capital be increased to \$1.5 million through small incremental increases over the next several years. This will enable the Town to adhere to our 25-year equipment replacement plan and to fund recurring annual capital expenses through the budget, while occasionally issuing bonds for generational improvements to major infrastructure. This is addressed in greater detail below in the section regarding the FY21 transfer from the General Fund to the Capital Fund.

Stormwater management costs are increasing significantly from FY20 to FY21 (\$60,000 or the equivalent of more than half a penny on the property tax rate) due to State-mandated changes in the specifications for stormwater-related roadway maintenance and infrastructure. We have learned that other Vermont municipalities have created stormwater utilities to fund these costs more equitably, based on each property owner's amount of impervious surfaces rather than on the value of their property. The State of Vermont (which pays no property taxes) would be a substantial ratepayer to a stormwater utility in Brattleboro, due to the large amount of impervious surfaces on I-91 and other State-maintained sections of highway. It takes months to properly establish a stormwater utility, so the higher stormwater related costs are proposed to be

TOWN MANAGER'S BUDGET MESSAGE

absorbed in the General Fund for FY21, but staff will bring forward additional information in the months ahead and will propose formation of a stormwater utility for future fiscal years.

Representative Town Meeting's approval of the Selectboard's recommendation to exercise the Town's local option and create a 1% sales tax for FY20 reduced the municipal property tax burden from 86% of total revenues to 82% of total revenues. For FY21, the proposed 3.77 cent property tax increase would result in property taxes amounting to 82.6% of total revenues. Meanwhile, in a continuing effort to reduce the property tax burden, Brattleboro town officials are actively collaborating with other municipal officials and with the Vermont League of Cities and Towns on strategies to increase the diversity of funding sources available to regional economic hub communities and other municipalities throughout Vermont.

THE BOTTOM LINE FOR FY21

The proposed FY21 General Fund Budget includes total revenues and expenditures of \$18,444,632, which is an increase of \$376,440 (or 2.1%) over the adopted FY20 General Fund Budget of \$18,068,192. Employee pay and benefits are proposed to increase by \$540,082 (or 5.1%), mainly due to structural adjustments in employee pay being implemented during the first year of 3-year collective bargaining agreements and for non-union employees. The net impact of all other expenditure line items is a decrease of \$163,642 (or -2.1%) even after accounting for the increased cost of stormwater management and an increase in the transfer for capital equipment.

Overall, funding the FY21 Budget as proposed would require property taxes to increase from \$14,801,497 to \$15,234,841 (or 2.9%). Assuming no change in the Grand List, this would require a municipal tax rate increase of \$0.0377 (or 3.77 cents). Actual taxes paid for FY21 would increase by \$37.70 over FY20 for each \$100,000 of property value.

REVENUES

Total General Fund Revenues are proposed to increase by \$376,440 (or 2.1%) from \$18,068,192 in FY20 to \$18,444,632 in FY21. The summary of broad revenue categories is as follows:

| REVENUES | FY19 | FY20 | FY21 | \$ Change | % Change |
|---------------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| Property Taxes | \$ 14,876,643 | \$ 14,801,497 | \$ 15,234,841 | \$ 433,344 | 2.9% |
| Rooms & Meals Taxes | \$ 365,000 | \$ 420,000 | \$ 440,000 | \$ 20,000 | 4.8% |
| Sales Taxes | \$ - | \$ 630,000 | \$ 630,000 | \$ - | 0.0% |
| Transfer from Other Funds | \$ 315,200 | \$ 330,000 | \$ 340,000 | \$ 10,000 | 3.0% |
| Use of Fund Balance | \$ 770,000 | \$ 337,119 | \$ 223,000 | \$(114,119) | -33.9% |
| Other Revenue | \$ 1,429,072 | \$ 1,549,576 | \$ 1,576,791 | \$ 27,215 | 1.8% |
| ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL REVENUES | \$ 17,755,915 | \$ 18,068,192 | \$ 18,444,632 | \$ 376,440 | 2.1% |

Property Taxes

This category represents the Town's portion of local property taxes collected from all sources. As described above, the proposed 2.9% property tax increase would cost each individual taxpayer an additional \$37.70 for the year (or \$9.43 per quarter) per \$100,000 of property value. The total overall increase in property taxes collected by the Town for municipal services would be \$433,344 from \$14,801,497 in FY20 to \$15,234,841 in FY21.

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 beverages purchased from establishments providing such services in Brattleboro. This revenue source has increased significantly in recent years. For FY21, we predict collections at the same level as we received in FY19, which is an increase of \$20,000 (or 4.8%) over the FY20 Budget (from \$420,000 in FY20 to \$440,000 in FY21).

TOWN MANAGER'S BUDGET MESSAGE

Sales Tax

This category represents the Town's portion of taxes collected by the State of Vermont on retail sales in Brattleboro. This revenue source was recommended by the Selectboard and approved by Representative Town Meeting in 2019. Sales tax revenue for the first few months of FY20 was over \$200,000. This exceeded our expectations (probably due to internet sales, since our estimate was based on historical data and the State only recently started collecting sales tax on internet sales) but may not accurately reflect the amount of revenue this new source will provide over the long term as the system is still "rolling out." Therefore, for FY21, we are conservatively projecting collections at the same level as we predicted for FY20, which is \$630,000 (the equivalent of approximately 5.5 cents on the Town's property tax rate).

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. Using the same formula as in prior years, the total amount of these transfers is proposed to increase by \$10,000 (or 3.0%) from \$330,000 in FY20 to \$340,000 in FY21.

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. For FY21, staff proposes using \$223,000 of fund balance to pay approximately 41% of the cost of replacing a 1994 fire engine.

Other Revenue

This category includes all General Fund revenue sources that are not included in any other categories. It is expected to increase by \$27,215 (or 1.8%) from \$1,549,576 in FY20 to \$1,576,791 in FY21, due to a \$20,000 increase in voluntary fees paid in lieu of taxes (caused by a prior year increase that was not yet reflected in the Town's budget) and a new line item showing the estimated \$20,000 that will be paid by Town employees as a contribution to the health insurance premiums paid by the Town, offset by a slight decline in the net value of all other revenue sources in this category.

EXPENDITURES

Total General Fund Expenditures are proposed to increase by \$376,440 (or 2.1%) from \$18,068,192 in FY20 to \$18,444,632 in FY21. The summary of broad expenditure categories is as follows:

| EXPENDITURES | FY19 | FY20 | FY21 | \$ Change | % Change |
|-------------------------------|----------------------|----------------------|----------------------|-------------------|-----------------|
| Staffing | \$ 7,147,457 | \$ 7,285,432 | \$ 7,713,200 | \$ 427,768 | 5.9% |
| Employee Benefits | \$ 3,052,940 | \$ 3,286,711 | \$ 3,399,025 | \$ 112,314 | 3.4% |
| Risk Management | \$ 747,775 | \$ 845,000 | \$ 845,000 | \$ - | 0.0% |
| Department Expenses | \$ 1,889,713 | \$ 1,924,900 | \$ 2,041,915 | \$ 117,015 | 6.1% |
| Legal | \$ 112,080 | \$ 114,200 | \$ 116,364 | \$ 2,164 | 1.9% |
| Human Services | \$ 146,000 | \$ 185,595 | \$ 190,105 | \$ 4,510 | 2.4% |
| Transfer to Solid Waste | \$ 470,000 | \$ 510,000 | \$ 555,385 | \$ 45,385 | 8.9% |
| Transfer to Capital Projects | \$ 524,000 | \$ 800,000 | \$ 460,000 | \$(340,000) | -42.5% |
| Transfer to Capital Equipment | \$ 1,191,000 | \$ 495,000 | \$ 763,000 | \$ 268,000 | 54.1% |
| Transfer to Skatepark | \$ 60,000 | \$ - | \$ - | \$ - | 0.0% |
| Debt/Debt Service | \$ 1,440,200 | \$ 1,471,325 | \$ 1,285,375 | \$(185,950) | -12.6% |
| Other | \$ 974,750 | \$ 1,150,029 | \$ 1,075,263 | \$ (74,766) | -6.5% |
| TOTAL EXPENDITURES | \$ 17,755,915 | \$ 18,068,192 | \$ 18,444,632 | \$ 376,440 | 2.1% |

TOWN MANAGER'S BUDGET MESSAGE

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). Compensation for employees who are members of one of the four employee unions is determined by the applicable collective bargaining agreement. Non-union pay is set at the discretion of the Selectboard. During 2019, Town management conducted a review of non-union pay to ensure equity between non-union and union employees. The Selectboard approved my recommendations to restructure the compensation system for all non-union employees (creating a 4-step range for each position) and to provide pay increases to selected non-union employees whose positions had fallen below equitable pay vis-à-vis similar positions (both union and non-union). One other impact of the modifications to the union contracts and to non-union pay is that there are no longer any Town employees being paid less than \$15 per hour for their service to our community. New funding in this category for FY21 includes the addition of the Sustainability Coordinator position created during FY20 and proposed seasonal staffing in Public Works Department. The aggregate impact of all these factors is a proposed increase in total General Fund staffing costs of \$427,768 (or 5.9%) from \$7,285,432 in FY20 to \$7,713,200 in FY21 (compared to an increase of \$138,675 [or 1.9%] from FY19 to FY20).

Employee Benefits

This category reflects the total cost of employee benefits. That cost is proposed to increase by \$101,229 (or 3.1%) from \$3,286,711 in FY20 to \$3,387,940 in FY21 (compared to an increase of \$233,771 [or 7.7%] from FY19 to FY20). This slowing in the rate of increase of employee benefits costs is driven primarily by cost containment in the health insurance program for Town employees and our families. While we are experiencing another double digit percentage increase (10% or \$161,609) in the health insurance premium, savings in other component parts of this program and a negotiated employee contribution to the premiums are expected to reduce the net increase in the Town taxpayers' cost of this program (to 2.7% or \$57,502). Nevertheless, as is true for most other employers, the health insurance program remains a significant cost for the Town as it amounts to 11.7% of the total proposed FY21 General Fund Budget.

Risk Management

The Town's budget for property, liability, and workers' compensation insurance costs is proposed to remain flat for FY21 at \$845,000. This is a significant achievement and is the culmination of several years of working to better manage the risks of Town operations. The budget messages for FY19 and FY20 each contained this statement: "We noted in the CRTO 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." For the most recent rating year, our "experience modification" was .94 (meaning our claims were 6% lower than the average for comparable employers) and our premiums will be unchanged for the coming year.

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 \$117,015 (or 6.1%) from \$1,924,900 in FY20 to \$2,041,915 for FY21. This is primarily due to increases in the cost of stormwater management, Police operations, and elections. The Police increase (\$36,125) is comprised of a new \$16,000 allocation for Project CARE and small increases in a variety of other line items. The "elections" increase (\$8,000) is driven by the childcare and food costs for Representative Town Meeting (which previously were incurred as unbudgeted expenses). Stormwater management costs are increasing significantly (and will continue to for the next few years) to comply with State mandated changes in stormwater regulations, especially as they relate to handling drainage runoff from roadways. In the months ahead, staff plans to propose the creation of a stormwater utility to segregate the funding and costs for this program in the same manner as the Utility and Parking enterprise funds, but for FY21 we will need to absorb these costs (up from \$24,500 in FY20 to \$84,500 in FY21, not including the cost of labor in either year) in the General Fund and pay for them with property taxes.

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 \$2,164 (or 1.9%) from \$114,200 in FY20 to \$116,364 in FY21.

TOWN MANAGER'S BUDGET MESSAGE

Human Services

The Selectboard included \$190,105 (1.03% of the proposed FY21 Budget) in this category to fully fund the recommendations of Representative Town Meeting's Human Services Review Committee. This is an increase of \$4,510 (or 2.4%) over the total Human Services funding of \$185,595 (1.03% of the adopted FY20 Budget) 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 \$45,385 (or 8.9%) from \$510,000 in FY20 to \$555,385 in FY21. While the continued volatility of the international recycling markets has caused a significant increase in the cost of this service, there also are two very positive facts related to this part of the Town's budget: (1) One reason why our General Fund subsidy of solid waste keeps increasing is because Brattleboro residents keep increasing their volumes of compost and recycling while decreasing their volume of garbage, resulting in fewer pay-as-you-throw bags and, therefore, less bag sales revenue; and (2) The Town is receiving more than \$67,000 in FY20 property taxes from the owner of the solar array that sits on top of the closed landfill at the WSWMD, a source of revenue that did not exist two years ago.

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 increase by \$268,000 (or 54.1%) from \$495,000 in FY20 to \$763,000 in FY21. Since this is our first year of implementing the 25-year Capital Equipment Replacement Program, this cost will be much more stable in the future. Here are the actual changes in this transfer for the past 4 years and the projected changes in this transfer for the next 15 years:

FY18 = increased by 395.5%

FY19 = increased by 5.5%

FY20 = *decreased* by 58.4%

FY21 = proposed to increase by 54.1%

FY22 = projected to increase by 4.7%

FY23 = projected to increase by 4.8%

FY24 = projected to increase by 3.8%

FY25 = projected to increase by 2.1%

FY26 = projected to increase by 3.2%

FY27 through FY35 = Virtually level funded with a total 8-year increase of less than 5.8%

During the entire 25-year planning period, the average annual increase in funding for capital equipment is only \$15,000. The median annual increase is \$14,000 with a low year of 0 (level funding) and a high year of \$38,000 (to fund the 4.8% increase in FY23). Long term planning and stable funding will provide greater certainty and transparency to Town taxpayers, will maintain an up-to-date Town fleet of vehicles and other capital equipment, and will facilitate more realistic planning of capital infrastructure projects. The recommended FY21 capital equipment expenditures are listed below:

Vehicles/Equipment

\$550,000 to replace a 1994 Fire Engine

\$ 33,000 for a Fire Alarm Radio Box (to meet the NFPA standard for alarm monitoring redundancy)

\$ 31,000 for Computer Hardware (Townwide)

\$ 44,000 to replace a 2009 Police Detectives Vehicle

\$ 51,000 to replace a 2016 Police Patrol Cruiser

\$ 15,000 for a Fine Mower (required for mowing roadsides, especially drainage ditches) for Public Works

\$ 12,000 to replace a 2008 Walk Behind Mower for Parks

\$ 27,000 to replace a 1989 Compact Tractor for Parks

\$763,000 total transfer from the General Fund

(Funding = \$223,000 of General Fund Balance + \$540,000 of current revenues)

TOWN MANAGER'S BUDGET MESSAGE

Transfer to Capital Projects

This category identifies the transfer from the General Fund to the Capital Fund for infrastructure projects. That transfer is proposed to decrease by \$340,000 (or 42.5%) from \$800,000 in FY20 to \$460,000 in FY21. Looking to the future, staff believes the Town can keep up with our infrastructure repair and replacement needs if we focus on funding recurring needs (paving, sidewalks, and smaller projects) with cash, increase our annual cash commitment to capital (incrementally over the next several years) from \$1 million to \$1.5 million, and issue bonds at strategic intervals to fund larger scale projects that occur only once in several decades and provide "generational improvements." Examples of generational improvements that warrant borrowing are the modernization of Public Works facilities for which planning has already begun, upgrades to various facilities at Living Memorial Park, and safety improvements at the intersection of Williams Street and Western Avenue. The opportune time to borrow for those projects would be in FY23, when payments on currently outstanding debts will have decreased by \$362,025 (or 24.6%) since FY20. For FY21, the following projects are proposed:

Projects

\$ 25,000 2nd phase of 2-phase project to replace windows in the children's room at Brooks Memorial Library
\$330,000 for street paving
\$ 75,000 for sidewalk repair & replacement
\$ 15,000 Engineering Services to design a roof replacement project at the Nelson Withington Skating Rink
\$ 15,000 Engineering Services to design an upgrade to the maintenance building at Living Memorial Park
\$460,000 total transfer from the General Fund (*100% of which is to come from current revenue*)

Debt Service

This category of expenditure reflects payments the Town must make on debt that was previously incurred and is not yet completely repaid. The Town's debt service costs are expected to decrease by \$185,950 (or 12.6%) from \$1,471,325 in FY20 to \$1,285,375 in FY21.

Other Expenses

This category includes all General Fund expenses that are not included in any of the other categories. These costs are expected to decrease by \$74,766 (or 6.6%) from \$1,150,029 in FY20 to \$1,075,263 in FY21, primarily due to the elimination of the \$100,000 climate protection line item (which has been replaced by the salary, benefits, and related operating costs for the new Sustainability Coordinator position as reflected elsewhere in the budget), an increase of \$15,000 for ambulance services (FY21 is the next to last year of the Brattleboro discount that is being phased out of Rescue Inc.'s fee structure), addition of a new line item to provide \$10,000 for seasonal maintenance of port-a-potties and related public health services, and a \$7,750 increase in information technology expenses (mostly for increases in software licensing and maintenance).

FUND BALANCE

The unassigned General Fund balance at June 30, 2019 (the end of FY19) was \$2,047,513. The Town's guideline calls for an amount equivalent to 10% of the proposed operating budget (\$1,822,163 if there was no use of fund balance) to be kept available as a "rainy day fund," leaving \$225,350 of "excess fund balance" available for use in FY21. The proposed FY21 Budget includes \$223,000 as a "Use of Fund Balance" revenue item (to be used, as described above, as part of the transfer to capital).

PERSONNEL COMPLEMENT

As previously mentioned, the FY21 Budget reflects the addition of a Sustainability Coordinator during FY20. Overall, the proposed General Fund Budget for FY21 includes funding for 117 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 21, 2020.

Peter B. Elwell
Town Manager
January 29, 2020

BUDGET SUMMARY General Fund Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET SUMMARY BY TYPE OF REVENUE AND EXPENDITURE

| | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---------------------------------|----------------------|----------------------|--------------------|--------------|
| REVENUE | | | | |
| Taxes | | | | |
| Property Taxes | \$ 14,801,497 | \$ 15,234,841 | \$ 433,344 | 2.9% |
| Meals/Rooms | \$ 420,000 | \$ 440,000 | \$ 20,000 | 4.8% |
| Sales Tax | \$ 630,000 | \$ 630,000 | \$ - | 0.0% |
| In Lieu of Taxes | \$ 160,000 | \$ 180,000 | \$ 20,000 | 12.5% |
| Total Taxes | \$ 16,011,497 | \$ 16,484,841 | \$ 473,344 | 3.0% |
| Penalties/Interest | | | | |
| Finance | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Listers | \$ 1,800 | \$ 1,800 | \$ - | 0.0% |
| Police | \$ 23,000 | \$ 23,000 | \$ - | 0.0% |
| Total Penalties/Interest | \$ 159,800 | \$ 159,800 | \$ - | 0.0% |
| Fees for Service | | | | |
| Town Clerk | \$ 105,000 | \$ 105,000 | \$ - | 0.0% |
| Library | \$ 21,500 | \$ 22,500 | \$ 1,000 | 4.7% |
| Fire | \$ 83,250 | \$ 83,250 | \$ - | 0.0% |
| Municipal Center | \$ 20,000 | \$ 18,000 | \$ (2,000) | -10.0% |
| Police | \$ 97,237 | \$ 87,786 | \$ (9,451) | -9.7% |
| Rec & Parks | \$ 235,700 | \$ 238,200 | \$ 2,500 | 1.1% |
| Total Fees for Service | \$ 562,687 | \$ 554,736 | \$ (7,951) | -1.4% |
| License/Permits | | | | |
| Finance | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Town Clerk | \$ 30,500 | \$ 31,600 | \$ 1,100 | 3.6% |
| Planning | \$ 50,000 | \$ 40,000 | \$ (10,000) | -20.0% |
| Police | \$ 20 | \$ 20 | \$ - | 0.0% |
| Total License/Permits | \$ 130,520 | \$ 121,620 | \$ (8,900) | -6.8% |
| Other | | | | |
| Governmental | \$ 395,000 | \$ 405,000 | \$ 10,000 | 2.5% |
| Employee Contributions | \$ - | \$ 20,000 | \$ 20,000 | 100.0% |
| Fund Balance | \$ 337,119 | \$ 223,000 | \$ (114,119) | -33.9% |
| Transfers | \$ 330,000 | \$ 340,000 | \$ 10,000 | 3.0% |
| Misc | \$ 141,569 | \$ 135,635 | \$ (5,934) | -4.2% |
| Total Other | \$ 1,203,688 | \$ 1,123,635 | \$ (80,053) | -6.7% |
| TOTAL REVENUE | \$ 18,068,192 | \$ 18,444,632 | \$ 376,440 | 2.1% |
| EXPENDITURES | | | | |
| Salaries | | | | |
| Town Manager | \$ 298,551 | \$ 311,670 | \$ 13,119 | 4.4% |
| Finance | \$ 323,517 | \$ 330,280 | \$ 6,763 | 2.1% |
| Town Clerk | \$ 133,336 | \$ 138,375 | \$ 5,039 | 3.8% |
| Assessor | \$ 138,333 | \$ 141,405 | \$ 3,072 | 2.2% |
| Planning | \$ 154,766 | \$ 235,515 | \$ 80,749 | 52.2% |
| Library | \$ 467,583 | \$ 504,665 | \$ 37,082 | 7.9% |
| Fire | \$ 1,745,820 | \$ 1,802,190 | \$ 56,370 | 3.2% |
| Facility Maintenance | \$ 137,297 | \$ 142,020 | \$ 4,723 | 3.4% |
| Police | \$ 1,872,355 | \$ 1,958,855 | \$ 86,500 | 4.6% |
| Dispatch | \$ 515,618 | \$ 543,125 | \$ 27,507 | 5.3% |
| DPW | \$ 1,005,347 | \$ 1,086,695 | \$ 81,348 | 8.1% |
| Rec & Parks | \$ 492,909 | \$ 518,405 | \$ 25,496 | 5.2% |
| Total Salaries | \$ 7,285,432 | \$ 7,713,200 | \$ 427,768 | 5.9% |

BUDGET SUMMARY General Fund Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET SUMMARY BY TYPE OF REVENUE AND EXPENDITURE

| | BUDGET | | BUDGET | \$ | % |
|---------------------------------|----------------------|-----------|-------------------|---------------------|--------------|
| | FY: 2020 | | FY: 2021 | Change | Change |
| Employee Benefits | | | | | |
| Vacation Accrual | \$ 30,000 | \$ | 30,000 | \$ - | 0.0% |
| Social Security | \$ 550,000 | \$ | 566,500 | \$ 16,500 | 3.0% |
| Employee Retirement | \$ 558,500 | \$ | 575,255 | \$ 16,755 | 3.0% |
| Health Insurance | \$ 1,616,086 | \$ | 1,777,695 | \$ 161,609 | 10.0% |
| Opt Out / HSA | \$ 200,000 | \$ | 180,000 | \$ (20,000) | -10.0% |
| HRA Expense | \$ 279,125 | \$ | 215,000 | \$ (64,125) | -23.0% |
| HRA Administration | \$ 10,000 | \$ | 10,000 | \$ - | 0.0% |
| Unemployment | \$ 10,000 | \$ | 10,000 | \$ - | 0.0% |
| Life insurance | \$ 31,500 | \$ | 33,075 | \$ 1,575 | 5.0% |
| Dependant Care | \$ 1,500 | \$ | 1,500 | \$ - | 0.0% |
| Total Employee Benefits | \$ 3,286,711 | \$ | 3,399,025 | \$ 112,314 | 3.4% |
| Department Expense | | | | | |
| Town Manager | \$ 8,800 | \$ | 9,300 | \$ 500 | 5.7% |
| Finance | \$ 34,300 | \$ | 34,300 | \$ - | 0.0% |
| Town Clerk | \$ 48,000 | \$ | 54,200 | \$ 6,200 | 12.9% |
| Assessor | \$ 23,250 | \$ | 21,500 | \$ (1,750) | -7.5% |
| Planning | \$ 46,400 | \$ | 34,400 | \$ (12,000) | -25.9% |
| Library | \$ 146,025 | \$ | 151,680 | \$ 5,655 | 3.9% |
| Fire | \$ 252,350 | \$ | 255,450 | \$ 3,100 | 1.2% |
| Facility Maintenance | \$ 700 | \$ | 1,825 | \$ 1,125 | 160.7% |
| Police | \$ 309,750 | \$ | 345,875 | \$ 36,125 | 11.7% |
| Dispatch | \$ 12,050 | \$ | 12,450 | \$ 400 | 3.3% |
| DPW | \$ 741,570 | \$ | 829,460 | \$ 87,890 | 11.9% |
| Rec & Parks | \$ 301,705 | \$ | 291,475 | \$ (10,230) | -3.4% |
| Total Department Expense | \$ 1,924,900 | \$ | 2,041,915 | \$ 117,015 | 6.1% |
| General | | | | | |
| General Services | \$ 253,250 | \$ | 261,250 | \$ 8,000 | 3.2% |
| Municipal Center | \$ 91,360 | \$ | 89,415 | \$ (1,945) | -2.1% |
| Debt/Debt Service | \$ 1,471,325 | \$ | 1,285,375 | \$ (185,950) | -12.6% |
| Risk | \$ 845,000 | \$ | 845,000 | \$ - | 0.0% |
| Attorney | \$ 114,200 | \$ | 116,364 | \$ 2,164 | 1.9% |
| Human Services | \$ 185,595 | \$ | 190,105 | \$ 4,510 | 2.4% |
| Auxiliary Services | \$ 612,919 | \$ | 529,548 | \$ (83,371) | -13.6% |
| Windham Regional | \$ 27,500 | \$ | 28,050 | \$ 550 | 2.0% |
| County Tax | \$ 85,000 | \$ | 87,000 | \$ 2,000 | 2.4% |
| Downtown Program | \$ 80,000 | \$ | 80,000 | \$ - | 0.0% |
| Total General | \$ 3,766,149 | \$ | 3,512,107 | \$ (254,042) | -6.7% |
| Transfers | | | | | |
| To Capital | \$ 1,295,000 | \$ | 1,223,000 | \$ (72,000) | -5.6% |
| To Solid Waste | \$ 510,000 | \$ | 555,385 | \$ 45,385 | 8.9% |
| Total Transfers | \$ 1,805,000 | \$ | 1,778,385 | \$ (26,615) | -1.5% |
| TOTAL EXPENDITURES | \$ 18,068,192 | \$ | 18,444,632 | \$ 376,440 | 2.1% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| REVENUES | | | | | | | |
| Town Manager's Office | | | | | | | |
| Donations | \$ 100 | \$ 50 | \$ 75 | \$ - | \$ - | \$ - | 0.0% |
| MM - Investment Income | \$ 8,480 | \$ 36,637 | \$ 106,202 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| In Lieu of Taxes | \$ 158,222 | \$ 155,330 | \$ 180,329 | \$ 160,000 | \$ 180,000 | \$ 20,000 | 12.5% |
| Miscellaneous Revenue | \$ 1,299 | \$ 4,960 | \$ 5,484 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Total Town Manager's Office | \$ 168,101 | \$ 196,977 | \$ 292,091 | \$ 262,500 | \$ 282,500 | \$ 20,000 | 7.6% |
| Taxes | | | | | | | |
| Current Taxes | \$ 13,940,726 | \$ 14,291,696 | \$ 14,800,546 | \$ 14,721,497 | \$ 15,154,841 | \$ 433,344 | 2.9% |
| Downtown District | \$ - | \$ - | \$ - | \$ 80,000 | \$ 80,000 | \$ - | 0.0% |
| Meals, Alcohol and Rooms | \$ 378,807 | \$ 421,187 | \$ 437,489 | \$ 420,000 | \$ 440,000 | \$ 20,000 | 4.8% |
| Sales Tax | \$ - | \$ - | \$ - | \$ 630,000 | \$ 630,000 | \$ - | 0.0% |
| Interest | \$ 56,134 | \$ 53,929 | \$ 59,470 | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Penalty | \$ 66,828 | \$ 50,167 | \$ 67,219 | \$ 55,000 | \$ 55,000 | \$ - | 0.0% |
| Collection Charges | \$ 12,027 | \$ 11,358 | \$ 10,132 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Total Taxes | \$ 14,454,523 | \$ 14,828,337 | \$ 15,374,855 | \$ 15,986,497 | \$ 16,439,841 | \$ 453,344 | 2.8% |
| Finance Department | | | | | | | |
| Business Licenses | \$ 50,840 | \$ 51,702 | \$ 49,953 | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Reimbursements/Insurance | \$ 1,441 | \$ 672 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Interest on Receivables | \$ 305 | \$ 431 | \$ 72 | \$ - | \$ - | \$ - | 0.0% |
| Miscellaneous Income | \$ - | \$ 251 | \$ 3,150 | \$ - | \$ - | \$ - | 0.0% |
| Total Finance Department | \$ 52,586 | \$ 53,055 | \$ 53,174 | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Attorney | | | | | | | |
| Litigation Reimbursement | \$ - | \$ 740 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Attorney | \$ - | \$ 740 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Town Clerk | | | | | | | |
| Liquor & Tobacco License | \$ 9,480 | \$ 10,170 | \$ 9,664 | \$ 9,500 | \$ 9,600 | \$ 100 | 1.1% |
| Dog License Revenue | \$ 21,144 | \$ 20,982 | \$ 21,945 | \$ 21,000 | \$ 22,000 | \$ 1,000 | 4.8% |
| Town Clerk Fees | \$ 98,889 | \$ 93,503 | \$ 86,854 | \$ 105,000 | \$ 105,000 | \$ - | 0.0% |
| Town Clerk Misc Income | \$ - | \$ 1,315 | \$ 2,547 | \$ - | \$ - | \$ - | 0.0% |
| Total Town Clerk | \$ 129,513 | \$ 125,970 | \$ 121,010 | \$ 135,500 | \$ 136,600 | \$ 1,100 | 0.8% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Assessor's Office | | | | | | | |
| Personal Property Fines | \$ 700 | \$ (700) | \$ 2,399 | \$ 1,800 | \$ 1,800 | \$ - | 0.0% |
| Listers Office Misc | \$ 64 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Assessor's Office | \$ 764 | \$ (700) | \$ 2,399 | \$ 1,800 | \$ 1,800 | \$ - | 0.0% |
| General Services | | | | | | | |
| Reimbursements | \$ - | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total General Services | \$ - | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Risk Management | | | | | | | |
| Insurance Payments | \$ 500 | \$ 620 | \$ - | \$ - | \$ - | \$ - | 0% |
| Restitution | \$ 861 | \$ 219 | \$ 1,475 | \$ - | \$ - | \$ - | 0% |
| Total Risk Management | \$ 1,361 | \$ 839 | \$ 1,475 | \$ - | \$ - | \$ - | 0% |
| Planning | | | | | | | |
| ZBA & Planning Commission | \$ - | \$ - | \$ 284 | \$ - | \$ - | \$ - | 0.0% |
| Planning Permit Fees | \$ 46,324 | \$ 30,321 | \$ 28,811 | \$ 50,000 | \$ 40,000 | \$ (10,000) | -20.0% |
| Planning Misc Revenue | \$ 30 | \$ - | \$ 485 | \$ - | \$ - | \$ - | 0.0% |
| Total Planning | \$ 46,354 | \$ 30,321 | \$ 29,580 | \$ 50,000 | \$ 40,000 | \$ (10,000) | -20.0% |
| Benefits | | | | | | | |
| Employee Insurance Contributions | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 | 100% |
| Cobra Health Insurance Payment | \$ 607 | \$ 4,221 | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Benefits | \$ 607 | \$ 4,221 | \$ - | \$ - | \$ 20,000 | \$ 20,000 | 0% |
| Library | | | | | | | |
| Library Copier Revenue | \$ 6,254 | \$ 6,307 | \$ 6,268 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| Reimbursements | \$ 3,846 | \$ 1,918 | \$ 1,903 | \$ 800 | \$ 2,000 | \$ 1,200 | 150.0% |
| Library Fines | \$ 14,909 | \$ 12,972 | \$ 240 | \$ - | \$ - | \$ - | 0.0% |
| Non-Resident Fees | \$ 15,204 | \$ 14,048 | \$ 16,793 | \$ 15,000 | \$ 16,000 | \$ 1,000 | 6.7% |
| Gift Books & Replacement | \$ 2,529 | \$ 3,085 | \$ 2,653 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Library Postage Revenue | \$ 177 | \$ 142 | \$ 82 | \$ - | \$ - | \$ - | 0.0% |
| Audio Visual Rental | \$ 10 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Miscellaneous Income | \$ 68 | \$ 88 | \$ 1,669 | \$ 5,000 | \$ 3,000 | \$ (2,000) | -40.0% |
| Total Library | \$ 42,997 | \$ 38,559 | \$ 29,607 | \$ 31,300 | \$ 31,500 | \$ 200 | 0.6% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Fire | | | | | | | |
| Tower Rent | \$ 500 | \$ 250 | | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Insurance Proceeds | \$ - | \$ 926 | \$ 979 | \$ - | \$ - | \$ - | 0.0% |
| Fire Dept - Banner | \$ 10,500 | \$ 10,200 | \$ 10,350 | \$ 11,000 | \$ 11,000 | \$ - | 0.0% |
| Rental Housing Fees | \$ - | \$ - | \$ - | \$ 56,250 | \$ 56,250 | \$ - | 0.0% |
| Fire Outside Revenue | \$ 3,031 | \$ 12,388 | \$ 16,980 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Total Fire | \$ 14,031 | \$ 23,764 | \$ 28,308 | \$ 83,250 | \$ 83,250 | \$ - | 0.0% |
| Municipal Center | | | | | | | |
| Municipal Center Rental | \$ 19,502 | \$ 8,200 | \$ 27,212 | \$ 20,000 | \$ 18,000 | \$ (2,000) | -10.0% |
| Reimbursements | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Municipal Center | \$ 19,506 | \$ 8,200 | \$ 27,212 | \$ 20,000 | \$ 18,000 | \$ (2,000) | -10.0% |
| Police | | | | | | | |
| Town Ordinance | \$ 15,309 | \$ 11,687 | \$ 15,264 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Bicycle Registration | \$ 21 | \$ 21 | \$ 21 | \$ 20 | \$ 20 | \$ - | 0.0% |
| Police Dept Copy Charges | \$ 876 | \$ 940 | \$ 1,437 | \$ 750 | \$ 750 | \$ - | 0.0% |
| Police Dept Donations | \$ - | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | 0.0% |
| Contract Buyouts | | | \$ 13,275 | | | \$ - | |
| Rental Income | \$ 15,329 | \$ 26,708 | \$ 27,197 | \$ 27,467 | \$ 28,016 | \$ 549 | 2.0% |
| Up-Fit Reimbursement | \$ 5,634 | \$ 11,269 | \$ 11,269 | \$ 11,269 | \$ 5,635 | \$ (5,634) | -50.0% |
| Reimbursements/Insurance | \$ 6,533 | \$ 8,925 | \$ 1,104 | \$ - | \$ - | \$ - | 0.0% |
| False Alarm Fees | \$ 3,433 | \$ 4,629 | \$ 3,594 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Miscellaneous Revenue | \$ 844 | \$ 1,626 | \$ 1,885 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Police Outside Revenue | \$ 13,958 | \$ 3,796 | \$ 3,252 | \$ 20,000 | \$ 10,000 | \$ (10,000) | -50.0% |
| Animal Control | \$ 3,783 | \$ 1,620 | \$ 1,780 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Rescue Inc Dispatch Fees | \$ 47,079 | \$ 48,020 | \$ 48,020 | \$ 48,020 | \$ 48,020 | \$ - | 0.0% |
| Total Police | \$ 112,800 | \$ 119,241 | \$ 129,098 | \$ 133,526 | \$ 118,441 | \$ (15,085) | -11.3% |
| Public Works | | | | | | | |
| Insurance/Reimbursements | \$ - | \$ 10,575 | \$ 11,329 | \$ - | \$ - | \$ - | 0.0% |
| Miscellaneous Revenue | \$ 33 | \$ 759 | \$ 1,590 | \$ - | \$ - | \$ - | 0.0% |
| Public Works Outside Reve | \$ 537 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Public Works | \$ 570 | \$ 11,334 | \$ 12,918 | \$ - | \$ - | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| Public Works Gas | | | | | | | |
| Gasoline Sales | \$ 3,473 | \$ 100 | \$ 21,169 | \$ - | \$ - | \$ - | 0.0% |
| Total Public Works Gas | \$ 3,473 | \$ 100 | \$ 21,169 | \$ - | \$ - | \$ - | 0.0% |
| Regional | | | | | | | |
| Railroad Revenue Sharing | \$ 5,065 | \$ 4,840 | \$ 5,108 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| State Road Construction | \$ 230,592 | \$ 229,737 | \$ 229,699 | \$ 230,000 | \$ 230,000 | \$ - | 0.0% |
| State Current Use Payment | \$ 161,868 | \$ 175,968 | \$ 173,444 | \$ 160,000 | \$ 170,000 | \$ 10,000 | 6.3% |
| Overweight Permits | \$ 255 | \$ 290 | \$ 225 | \$ - | \$ - | \$ - | 0.0% |
| Total Regional | \$ 397,780 | \$ 410,835 | \$ 408,476 | \$ 395,000 | \$ 405,000 | \$ 10,000 | 2.5% |
| Recreation & Parks | | | | | | | |
| Reimbursements | \$ - | \$ 126 | \$ 14,468 | \$ - | \$ - | \$ - | 0.0% |
| Basketball | \$ 5,345 | \$ 5,425 | \$ 4,800 | \$ 5,500 | \$ 5,000 | \$ (500) | -9.1% |
| Softball Field Rental | \$ 24,945 | \$ 25,485 | \$ 26,210 | \$ 25,000 | \$ 26,000 | \$ 1,000 | 4.0% |
| Swimming Pool | \$ 19,758 | \$ 22,791 | \$ 22,826 | \$ 21,000 | \$ 22,000 | \$ 1,000 | 4.8% |
| Snack Bar | \$ 1,625 | \$ 1,465 | \$ 1,341 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Kiwanis Shelter | \$ 3,525 | \$ 3,800 | \$ 4,123 | \$ 3,500 | \$ 4,000 | \$ 500 | 14.3% |
| Skating Rink Revenue | \$ 122,403 | \$ 114,388 | \$ 110,700 | \$ 120,000 | \$ 115,000 | \$ (5,000) | -4.2% |
| Gibson-Aiken Center | \$ 6,646 | \$ 6,273 | \$ 5,863 | \$ 6,200 | \$ 6,200 | \$ - | 0.0% |
| Day Camp | \$ 21,093 | \$ 17,668 | \$ 27,754 | \$ 21,000 | \$ 24,500 | \$ 3,500 | 16.7% |
| Facilities Use Fees | \$ 3,299 | \$ 3,300 | \$ 5,338 | \$ 4,000 | \$ 5,000 | \$ 1,000 | 25.0% |
| Miscellaneous Revenue | \$ 18,930 | \$ 16,726 | \$ 17,596 | \$ 16,000 | \$ 12,000 | \$ (4,000) | -25.0% |
| Cemetery Plots | \$ 4,615 | \$ 900 | \$ 2,950 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Sr Program Donations | \$ - | \$ - | \$ 431 | \$ - | \$ 4,500 | \$ 4,500 | 100.0% |
| Non-Resident Fees | \$ 22,678 | \$ 25,370 | \$ 27,674 | \$ 25,000 | \$ 26,000 | \$ 1,000 | 4.0% |
| Total Recreation & Parks | \$ 254,861 | \$ 243,716 | \$ 272,072 | \$ 251,700 | \$ 254,700 | \$ 3,000 | 1.2% |
| Fund Balance | | | | | | | |
| Use of Fund Balance | \$ - | \$ - | \$ - | \$ 337,119 | \$ 223,000 | \$ (114,119) | -33.9% |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ 337,119 | \$ 223,000 | \$ (114,119) | -33.9% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| Transfers | | | | | | | |
| Transfer Rec Self Support | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - | 0.0% |
| Transfer Skate Rink Imp | \$ 7,500 | \$ 7,500 | \$ 10,000 | \$ - | \$ - | \$ - | 0.0% |
| Transfer Utility Fund | \$ 250,000 | \$ 260,000 | \$ 265,200 | \$ 290,000 | \$ 295,000 | \$ 5,000 | 1.7% |
| Transfer Parking Fund | \$ 36,900 | \$ 55,500 | \$ 37,500 | \$ 40,000 | \$ 45,000 | \$ 5,000 | 12.5% |
| Total Transfers | \$ 299,400 | \$ 328,000 | \$ 317,700 | \$ 330,000 | \$ 340,000 | \$ 10,000 | 3.0% |
| TOTAL REVENUE | | | | | | | |
| | \$ 15,999,226 | \$ 16,426,008 | \$ 17,121,145 | \$ 18,068,192 | \$ 18,444,632 | \$ 376,440 | 2.1% |
| EXPENDITURES | | | | | | | |
| Town Manager's Office | | | | | | | |
| Department Head Salary | \$ 99,206 | \$ 100,796 | \$ 102,843 | \$ 105,060 | \$ 107,150 | \$ 2,090 | 2.0% |
| Staff Salaries | \$ 113,755 | \$ 118,291 | \$ 123,413 | \$ 184,691 | \$ 195,720 | \$ 11,029 | 6.0% |
| Vacation BB - Retire Pay | \$ 3,967 | \$ 5,815 | \$ 8,683 | \$ 8,800 | \$ 8,800 | \$ - | 0.0% |
| Equipment | \$ 313 | \$ 168 | \$ - | \$ 300 | \$ 300 | \$ - | 0.0% |
| Training | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ (500) | -100.0% |
| Conferences/Memberships | \$ 831 | \$ 253 | \$ 695 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Postage Expense | \$ 399 | \$ 179 | \$ 143 | \$ 1,000 | \$ 500 | \$ (500) | -50.0% |
| Office Supplies | \$ 898 | \$ 1,955 | \$ 2,493 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Transportation | \$ 5,500 | \$ 5,263 | \$ 6,532 | \$ 5,000 | \$ 6,500 | \$ 1,500 | 30.0% |
| Total Town Manager's Office | \$ 224,869 | \$ 232,718 | \$ 244,802 | \$ 307,351 | \$ 320,970 | \$ 13,619 | 4.4% |
| Finance | | | | | | | |
| Department Head Salary | \$ 75,325 | \$ 76,538 | \$ 78,108 | \$ 79,840 | \$ 81,430 | \$ 1,590 | 2.0% |
| Staff Salaries | \$ 220,618 | \$ 224,207 | \$ 235,604 | \$ 237,177 | \$ 248,850 | \$ 11,673 | 4.9% |
| Vacation BB - Retire Pay | \$ - | \$ 2,944 | \$ 1,104 | \$ 6,500 | \$ - | \$ (6,500) | -100.0% |
| Equipment | \$ 34 | \$ 459 | \$ 15 | \$ 500 | \$ 500 | \$ - | 0.0% |
| Training | \$ 643 | \$ 739 | \$ 978 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Conferences/Memberships | \$ 884 | \$ 632 | \$ 333 | \$ 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 | \$ 32,579 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Tax Bills | \$ 535 | \$ 527 | \$ 647 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Reimbursable Expense | \$ 565 | \$ 500 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Bank Service Charges | \$ 637 | \$ 105 | \$ 132 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Postage Expense | \$ 7,574 | \$ 7,850 | \$ 8,603 | \$ 8,500 | \$ 8,500 | \$ - | 0.0% |
| Office Supplies | \$ 3,845 | \$ 4,140 | \$ 3,935 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Total Finance | \$ 336,680 | \$ 346,720 | \$ 362,037 | \$ 357,817 | \$ 364,580 | \$ 6,763 | 1.9% |
| Attorney | | | | | | | |
| Contracted Legal Services | \$ 102,000 | \$ 105,020 | \$ 106,610 | \$ 108,200 | \$ 110,364 | \$ 2,164 | 2.0% |
| Conferences/Memberships | \$ 679 | \$ 706 | \$ 732 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Litigation Expenses | \$ 2,101 | \$ 1,896 | \$ 441 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Total Attorney | \$ 104,780 | \$ 107,622 | \$ 107,783 | \$ 114,200 | \$ 116,364 | \$ 2,164 | 1.9% |
| Town Clerk | | | | | | | |
| Department Head Salary | \$ 69,640 | \$ 62,992 | \$ 65,526 | \$ 67,005 | \$ 70,435 | \$ 3,430 | 5.1% |
| Staff Salaries | \$ 62,847 | \$ 65,414 | \$ 67,649 | \$ 66,331 | \$ 67,940 | \$ 1,609 | 2.4% |
| Vacation BB - Retire Pay | \$ 21,407 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Election Salaries | \$ 5,604 | \$ 3,686 | \$ 8,403 | \$ 4,500 | \$ 8,500 | \$ 4,000 | 88.9% |
| Conferences/Memberships | \$ 1,073 | \$ 962 | \$ 813 | \$ 1,800 | \$ 1,800 | \$ - | 0.0% |
| Records Restoration | \$ - | \$ 6,020 | \$ - | \$ 6,000 | \$ - | \$ (6,000) | -100.0% |
| Computer - Land Records | \$ 11,513 | \$ 11,718 | \$ 11,997 | \$ 16,000 | \$ 16,000 | \$ - | 0.0% |
| Election Expense | \$ 14,031 | \$ 7,272 | \$ 13,800 | \$ 12,000 | \$ 20,000 | \$ 8,000 | 66.7% |
| Copier Expense | \$ 1,164 | \$ 1,053 | \$ 2,059 | \$ 1,100 | \$ 1,100 | \$ - | 0.0% |
| Postage Expense | \$ 2,688 | \$ 2,290 | \$ 2,482 | \$ 2,300 | \$ 2,500 | \$ 200 | 8.7% |
| Office Supplies | \$ 3,540 | \$ 4,169 | \$ 3,877 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Equipment Maintenance | \$ 129 | \$ 154 | \$ - | \$ 300 | \$ 300 | \$ - | 0.0% |
| Total Town Clerk | \$ 193,635 | \$ 165,732 | \$ 176,605 | \$ 181,336 | \$ 192,575 | \$ 11,239 | 6.2% |
| Assessor's Office | | | | | | | |
| Department Head Salary | \$ 66,619 | \$ 61,055 | \$ 62,366 | \$ 63,788 | \$ 65,135 | \$ 1,347 | 2.1% |
| Staff Salaries | \$ 74,251 | \$ 64,828 | \$ 70,870 | \$ 74,545 | \$ 76,270 | \$ 1,725 | 2.3% |
| Vacation BB - Retire Pay | \$ 687 | \$ 750 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Board Salaries | \$ 1,950 | \$ 1,950 | \$ 1,950 | \$ 1,950 | \$ 1,950 | \$ - | 0.0% |
| Equipment Purchases | \$ 1,146 | \$ 761 | \$ 31 | \$ 1,750 | \$ 800 | \$ (950) | -54.3% |
| Professional Services | \$ 647 | \$ 10,650 | \$ 686 | \$ 5,000 | \$ 2,500 | \$ (2,500) | -50.0% |
| Training | \$ 135 | \$ 425 | \$ - | \$ 1,200 | \$ 2,500 | \$ 1,300 | 108.3% |
| Conferences/Memberships | \$ 935 | \$ 276 | \$ 297 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Grand List | \$ 32 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Tax Map Maintenance | \$ 1,275 | \$ 1,350 | \$ 2,700 | \$ 2,600 | \$ 2,600 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-------------|
| Annual Software Fees | \$ 4,200 | \$ 3,526 | \$ 4,891 | \$ 4,600 | \$ 5,000 | \$ 400 | 8.7% |
| Postage Expense | \$ 1,041 | \$ 1,395 | \$ 1,207 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Office Supplies | \$ 884 | \$ 917 | \$ 417 | \$ 950 | \$ 950 | \$ - | 0.0% |
| Equipment Maintenance Fee | \$ 726 | \$ 1,067 | \$ 1,331 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| Transportation | \$ 506 | \$ 1,301 | \$ 594 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Total Assessor's Office | \$ 155,035 | \$ 150,252 | \$ 147,338 | \$ 161,583 | \$ 162,905 | \$ 1,322 | 0.8% |
| General Services | | | | | | | |
| Board Salaries | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ - | 0.0% |
| BCA Salaries | \$ - | \$ - | \$ - | \$ 700 | \$ 700 | \$ - | 0.0% |
| IT Salaries | \$ - | \$ - | \$ - | \$ 7,800 | \$ 8,050 | \$ 250 | 3.2% |
| Personnel Mgmt Expense | \$ 2,065 | \$ 45,090 | \$ 9,100 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Employee Recognition | \$ 1,390 | \$ 2,253 | \$ 1,849 | \$ - | \$ - | \$ - | 0.0% |
| Conferences/Memberships | \$ 16,817 | \$ 19,648 | \$ 18,766 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| School Donation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Computer Equipment Maint | \$ 56,330 | \$ 60,334 | \$ 60,421 | \$ 60,000 | \$ 62,500 | \$ 2,500 | 4.2% |
| Software Licenses | \$ 570 | \$ 10,271 | \$ 11,295 | \$ 10,000 | \$ 15,000 | \$ 5,000 | 50.0% |
| Printing & Public Notices | \$ 7,512 | \$ 9,586 | \$ 12,026 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% |
| Professional Services | \$ 34,790 | \$ 14,602 | \$ 5,419 | \$ - | \$ - | \$ - | 0.0% |
| Administrative Services | \$ - | \$ - | \$ 5,617 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| Technical Services | \$ - | \$ - | \$ 19,845 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| Town Report | \$ 3,077 | \$ 3,803 | \$ 3,931 | \$ 3,250 | \$ 3,500 | \$ 250 | 7.7% |
| GIS Mapping | \$ 16,464 | \$ 13,172 | \$ 13,146 | \$ 19,000 | \$ 19,000 | \$ - | 0.0% |
| Auditing | \$ 18,361 | \$ 10,419 | \$ 18,541 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Telephone | \$ 16,593 | \$ 16,604 | \$ 17,967 | \$ 17,000 | \$ 17,000 | \$ - | 0.0% |
| Postage Expense | \$ 1,937 | \$ 1,909 | \$ 2,153 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Office Supplies | \$ 1,101 | \$ 880 | \$ 899 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Tax Abatements | \$ 5,805 | \$ 31,670 | \$ 17,654 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Interest Abatements | \$ 1,033 | \$ 3,312 | \$ 1,383 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Penalty Abatements | \$ 322 | \$ 1,762 | \$ 438 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Other Abatements | \$ 3,769 | \$ 488 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Miscellaneous | \$ 270 | \$ 550 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total General Services | \$ 205,207 | \$ 263,353 | \$ 237,450 | \$ 253,250 | \$ 261,250 | \$ 8,000 | 3.2% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Risk Management | | | | | | | |
| Worker's Compensation | \$ 446,884 | \$ 511,038 | \$ 611,698 | \$ 655,000 | \$ 655,000 | \$ - | 0.0% |
| General Liability | \$ 134,313 | \$ 122,642 | \$ 156,715 | \$ 160,000 | \$ 160,000 | \$ - | 0.0% |
| Occupational Health | \$ 17,481 | \$ 24,896 | \$ 17,458 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Insurance Deductible | \$ 8,058 | \$ 2,000 | \$ 8,424 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Total Risk Management | \$ 606,735 | \$ 660,577 | \$ 794,295 | \$ 845,000 | \$ 845,000 | \$ - | 0.0% |
| Planning | | | | | | | |
| Department Head Salary | \$ 67,393 | \$ 71,297 | \$ 67,120 | \$ 71,596 | \$ 76,705 | \$ 5,109 | 7.1% |
| Staff Salaries | \$ 112,709 | \$ 121,395 | \$ 80,562 | \$ 83,170 | \$ 158,810 | \$ 75,640 | 90.9% |
| Vacation BB - Retire Pay | \$ - | \$ 4,102 | \$ 6,043 | \$ - | \$ - | \$ - | 0.0% |
| Equipment | \$ 225 | \$ 1,512 | \$ 361 | \$ 800 | \$ 800 | \$ - | 0.0% |
| Training | \$ 1,000 | \$ 318 | \$ 562 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Conferences/Memberships | \$ 1,029 | \$ 1,770 | \$ 1,978 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Computer Supplies | \$ - | \$ 921 | \$ 1,336 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Legal Notices | \$ 1,730 | \$ 2,866 | \$ 1,526 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Professional Services | \$ 2,480 | \$ 1,204 | \$ 23,920 | \$ 30,000 | \$ 8,000 | \$ (22,000) | -73.3% |
| Sustainability Program | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | 100.0% |
| Document Production | \$ 149 | \$ 196 | \$ 1,510 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Postage Expense | \$ 991 | \$ 1,029 | \$ 944 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| Office Supplies | \$ 1,005 | \$ 1,159 | \$ 1,004 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Equipment Maintenance | \$ 1,421 | \$ 450 | \$ 530 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Transportation | \$ 396 | \$ 468 | \$ 1,155 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| Miscellaneous Expenses | \$ 56 | \$ 132 | \$ 172 | \$ 500 | \$ 500 | \$ - | 0.0% |
| MPG Parking Study Match | \$ 2,000 | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Planning | \$ 192,583 | \$ 212,818 | \$ 188,723 | \$ 201,166 | \$ 269,915 | \$ 68,749 | 34.2% |
| Benefits | | | | | | | |
| Vacation Accrual | \$ (5,504) | \$ (31,606) | \$ 39,236 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| Social Security | \$ 502,253 | \$ 511,679 | \$ 521,564 | \$ 550,000 | \$ 566,500 | \$ 16,500 | 3.0% |
| Employee Retirement | \$ 516,253 | \$ 496,552 | \$ 494,684 | \$ 558,500 | \$ 575,255 | \$ 16,755 | 3.0% |
| Health Insurance | \$ 1,384,981 | \$ 1,329,493 | \$ 1,437,731 | \$ 1,616,086 | \$ 1,777,695 | \$ 161,609 | 10.0% |
| Life Insurance | \$ 24,948 | \$ 25,907 | \$ 25,631 | \$ 31,500 | \$ 33,075 | \$ 1,575 | 5.0% |
| Opt-Out & HSA Payments | \$ 180,627 | \$ 180,562 | \$ 173,875 | \$ 200,000 | \$ 180,000 | \$ (20,000) | -10.0% |
| HRA Expense | \$ 165,474 | \$ 171,486 | \$ 191,954 | \$ 279,125 | \$ 215,000 | \$ (64,125) | -23.0% |
| HRA Administration | \$ 7,200 | \$ 7,804 | \$ 7,471 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Unemployment Compensation | \$ - | \$ 6,366 | \$ 1,507 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Dependent Care Administra | \$ 417 | \$ 240 | \$ 240 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Total Benefits | \$ 2,776,649 | \$ 2,698,483 | \$ 2,893,891 | \$ 3,286,711 | \$ 3,399,025 | \$ 112,314 | 3.4% |
| Bonds/Notes | | | | | | | |
| Bond Principal | \$ 648,333 | \$ 848,333 | \$ 803,333 | \$ 803,500 | \$ 798,350 | \$ (5,150) | -0.6% |
| Note Principal | \$ 232,000 | \$ 232,000 | \$ 158,000 | \$ 208,000 | \$ 50,000 | \$ (158,000) | -76.0% |
| Bond Interest | \$ 339,500 | \$ 341,226 | \$ 332,000 | \$ 318,700 | \$ 299,500 | \$ (19,200) | -6.0% |
| Note Interest | \$ 11,701 | \$ 8,203 | \$ 4,778 | \$ 14,200 | \$ 10,600 | \$ (3,600) | -25.4% |
| Accrued Interest | \$ 27,180 | \$ (8,560) | \$ 3,411 | \$ - | \$ - | \$ - | 0.0% |
| Lease Expense | \$ 193,899 | \$ 126,920 | \$ 126,920 | \$ 126,925 | \$ 126,925 | \$ - | 0.0% |
| Total Bonds/Notes | \$ 1,452,612 | \$ 1,548,123 | \$ 1,428,442 | \$ 1,471,325 | \$ 1,285,375 | \$ (185,950) | -12.6% |
| Human Services | | | | | | | |
| Senior Solutions | \$ 2,800 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 2,700 | \$ (300) | -10.0% |
| Brattleboro Senior Meals | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 5,250 | \$ (1,750) | -25.0% |
| Youth Services | \$ 7,500 | \$ 7,500 | \$ 10,000 | \$ 10,000 | \$ 10,200 | \$ 200 | 2.0% |
| 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 | \$ 12,370 | \$ 14,250 | \$ 1,880 | 15.2% |
| Brattleboro Area Hospice | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,825 | \$ 2,550 | \$ 725 | 39.7% |
| VNA & Hospice of VT & NH | \$ 7,500 | \$ 12,200 | \$ 10,000 | \$ 12,200 | \$ 10,980 | \$ (1,220) | -10.0% |
| Green Mountain RSVP | \$ 700 | \$ - | \$ 700 | \$ 700 | \$ 700 | \$ - | 0.0% |
| Vt Center for Ind Living | \$ 1,600 | \$ 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 | \$ 2,000 | \$ - | 0.0% |
| SEVCA | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 11,400 | \$ (600) | -5.0% |
| The Gathering Place | \$ 2,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 3,750 | \$ (250) | -6.3% |
| Boys & Girls Club | \$ 15,200 | \$ - | \$ 15,000 | \$ 17,275 | \$ 17,000 | \$ (275) | 0.0% |
| Vt Assoc for the Blind | \$ - | \$ - | \$ - | \$ - | \$ 700 | \$ 700 | 0.0% |
| HCRS | \$ - | \$ 3,500 | \$ 3,500 | \$ 7,725 | \$ 7,500 | \$ (225) | -2.9% |
| Summer Lunch Program | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 7,500 | \$ 6,375 | \$ (1,125) | -15.0% |
| Kidsplayce | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Climate Protection | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Turning Point | \$ 7,000 | \$ 8,500 | \$ 10,000 | \$ 17,375 | \$ 15,000 | \$ (2,375) | -13.7% |
| VT Adult Learning | \$ - | \$ 3,000 | \$ - | \$ - | \$ - | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| American Red Cross | \$ 5,000 | \$ 5,000 | \$ 1,000 | \$ 3,950 | \$ - | \$ (3,950) | -100.0% |
| Family Garden | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Windham Co. Safe Place | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 2,500 | \$ 2,700 | \$ 200 | 8.0% |
| Meeting Waters YMCA | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 7,500 | \$ 7,125 | \$ (375) | -5.0% |
| Groundworks Collaborative | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 19,000 | \$ (1,000) | -5.0% |
| Vermont Wilderness School | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Out in the Open (FKA Grn Mtn Crossroads) | \$ - | \$ 5,000 | \$ 3,000 | \$ 6,625 | \$ 8,500 | \$ 1,875 | 28.3% |
| Big Brothers Big Sisters | \$ - | \$ - | \$ 7,500 | \$ 7,500 | \$ 6,375 | \$ (1,125) | 0.0% |
| Bratt Centre for Children | \$ - | \$ - | \$ 4,000 | \$ 5,000 | \$ 4,500 | \$ (500) | 0.0% |
| The Root | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,250 | \$ 5,250 | 0.0% |
| Vermont Family Network | \$ - | \$ - | \$ 1,500 | \$ 2,150 | \$ - | \$ (2,150) | -100.0% |
| Building a Positive Community (FKA Brattleboro Are Pr | \$ - | \$ - | \$ - | \$ 6,300 | \$ 11,250 | \$ 4,950 | 78.6% |
| Windham County Humane Society | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Brattleboro Area Community Justice | \$ - | \$ - | \$ - | \$ - | \$ 5,950 | \$ 5,950 | 100.0% |
| Total Human Services | \$ 140,765 | \$ 120,000 | \$ 146,000 | \$ 185,595 | \$ 190,105 | \$ (1,440) | 2.4% |
| Auxiliary Services | | | | | | | |
| Street Lights | \$ 146,045 | \$ 136,006 | \$ 120,962 | \$ 140,000 | \$ 130,000 | \$ (10,000) | -7.1% |
| Public Health/Sanitation | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | 100.0% |
| Civil Defense | \$ 2,279 | \$ 2,488 | \$ 1,892 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Local Bus Service | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Ambulance Service | \$ 217,054 | \$ 222,601 | \$ 240,792 | \$ 250,000 | \$ 265,000 | \$ 15,000 | 6.0% |
| Museum & Art Center | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| Women's Freedom Center | \$ - | \$ 3,765 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| BCTV | \$ - | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Work Today Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Climate Protection | \$ - | \$ 10,000 | \$ - | \$ 100,000 | \$ - | \$ (100,000) | -100.0% |
| West River Watershed | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Green Up Day | \$ - | \$ - | \$ 300 | \$ 300 | \$ 300 | \$ - | 0.0% |
| Community Marketing Initiative | \$ - | \$ - | \$ - | \$ 42,119 | \$ 43,748 | \$ 1,629 | 3.9% |
| Arts Promotion | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Total Auxiliary Services | \$ 415,379 | \$ 431,860 | \$ 421,946 | \$ 612,919 | \$ 529,548 | \$ (83,371) | -13.6% |
| Library | | | | | | | |
| Department Head Salary | \$ 71,685 | \$ 73,030 | \$ 74,809 | \$ 75,981 | \$ 77,495 | \$ 1,514 | 2.0% |
| Staff Salaries | \$ 362,332 | \$ 373,447 | \$ 374,008 | \$ 388,602 | \$ 423,170 | \$ 34,568 | 8.9% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Custodian | \$ 14,952 | \$ 30,961 | \$ 29,091 | \$ - | \$ - | \$ - | 0.0% |
| Vacation BB - Retire Pay | \$ 746 | \$ - | \$ 8,900 | \$ 3,000 | \$ 4,000 | \$ 1,000 | 0.0% |
| Office Equipment | \$ 4,238 | \$ 4,039 | \$ 4,165 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Training | \$ 171 | \$ 200 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Conferences/Memberships | \$ 900 | \$ 500 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Lost Book Refund Pmt Fees | \$ 240 | \$ 257 | \$ 211 | \$ - | \$ - | \$ - | 100.0% |
| Computer Equipment Maint | \$ 13,855 | \$ 15,075 | \$ 14,887 | \$ 15,300 | \$ 15,300 | \$ - | 0.0% |
| Computer Supplies | \$ 2,038 | \$ 3,413 | \$ 3,054 | \$ 3,600 | \$ 3,600 | \$ - | 0.0% |
| Book & Non-Print Supplies | \$ 4,000 | \$ 4,008 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Professional Services | \$ - | \$ - | \$ 45 | \$ 400 | \$ 400 | \$ - | 0.0% |
| Bindery Services | \$ - | \$ 13 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Reimbursable Expense | \$ 1,240 | \$ 1,918 | \$ 1,739 | \$ 800 | \$ 800 | \$ - | 0.0% |
| Fuel Expense | \$ 6,862 | \$ 11,672 | \$ 16,330 | \$ 12,000 | \$ 16,500 | \$ 4,500 | 37.5% |
| Electric | \$ 26,347 | \$ 25,352 | \$ 21,447 | \$ 25,425 | \$ 21,500 | \$ (3,925) | -15.4% |
| Utilities | \$ 1,944 | \$ 1,876 | \$ 1,998 | \$ 2,000 | \$ 2,080 | \$ 80 | 4.0% |
| Building Equip & Maint | \$ 17,778 | \$ 16,833 | \$ 16,840 | \$ 17,000 | \$ 19,000 | \$ 2,000 | 11.8% |
| Maintenance Supplies | \$ 3,076 | \$ 3,123 | \$ 3,173 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Telephone | \$ 3,940 | \$ 4,955 | \$ 2,477 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Postage Expense | \$ 2,277 | \$ 6,408 | \$ 1,500 | \$ 2,500 | \$ 5,500 | \$ 3,000 | 120.0% |
| Office Supplies | \$ 2,999 | \$ 3,859 | \$ 3,604 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Books - General | \$ 8,300 | \$ 6,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Reference Sources | \$ 17,815 | \$ 18,650 | \$ 17,000 | \$ 18,000 | \$ 18,000 | \$ - | 0.0% |
| Juvenile Books | \$ 9,150 | \$ 8,961 | \$ 7,361 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| Young Adult Sources | \$ 838 | \$ 1,492 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Replacement Books | \$ 1,200 | \$ 1,500 | \$ 1,669 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Periodicals & Newspapers | \$ 6,775 | \$ 6,928 | \$ 7,000 | \$ 7,200 | \$ 7,200 | \$ - | 0.0% |
| Non-Print Materials/Adult | \$ 5,250 | \$ 5,406 | \$ 4,998 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Non-Print Mat./Children | \$ 3,792 | \$ 3,723 | \$ 2,917 | \$ 3,800 | \$ 3,800 | \$ - | 0.0% |
| Special Programs/Adult | \$ 48 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Special Programs/Children | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Equipment Maintenance | \$ 1,178 | \$ 842 | \$ 1,656 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Total Library | \$ 596,065 | \$ 634,439 | \$ 631,379 | \$ 613,608 | \$ 656,345 | \$ 42,737 | 7.0% |
| Fire | | | | | | | |
| Department Head Salary | \$ 82,600 | \$ 83,924 | \$ 85,614 | \$ 87,281 | \$ 89,020 | \$ 1,739 | 2.0% |
| Staff Salaries | \$ 1,188,300 | \$ 1,234,985 | \$ 1,303,843 | \$ 1,337,988 | \$ 1,385,865 | \$ 47,877 | 3.6% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| Retroactive Pay | \$ - | \$ 61,121 | \$ 39 | \$ - | \$ - | \$ - | 0.0% |
| Vacation BB - Retire Pay | \$ 41,455 | \$ 17,158 | \$ 9,993 | \$ 10,250 | \$ 10,250 | \$ - | 0.0% |
| Incentive Pay | \$ 41,603 | \$ 41,921 | \$ 52,220 | \$ 56,415 | \$ 59,370 | \$ 2,955 | 5.2% |
| Overtime | \$ 117,477 | \$ 84,689 | \$ 95,310 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| Fire Outside Overtime | \$ 5,557 | \$ 4,161 | \$ 2,171 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Banner Outside Overtime | \$ 3,450 | \$ 5,699 | \$ 6,414 | \$ 6,200 | \$ 6,200 | \$ - | 0.0% |
| Rental Housing Overtime | \$ - | \$ - | \$ - | \$ 50,000 | \$ 51,000 | \$ 1,000 | 2.0% |
| Holiday Pay | \$ 34,545 | \$ 31,297 | \$ 41,173 | \$ 48,216 | \$ 50,000 | \$ 1,784 | 3.7% |
| Auxiliary Staff | \$ 6,036 | \$ 5,826 | \$ 4,788 | \$ 8,000 | \$ 6,000 | \$ (2,000) | -25.0% |
| Clerical | \$ 35,470 | \$ 35,097 | \$ 36,543 | \$ 36,470 | \$ 39,485 | \$ 3,015 | 8.3% |
| Equipment | \$ 16,113 | \$ 21,767 | \$ 18,810 | \$ 17,500 | \$ 19,500 | \$ 2,000 | 11.4% |
| Training | \$ 5,914 | \$ 7,508 | \$ 6,449 | \$ 8,000 | \$ 9,000 | \$ 1,000 | 12.5% |
| Conferences/Memberships | \$ 4,173 | \$ 3,397 | \$ 4,787 | \$ 5,250 | \$ 5,250 | \$ - | 0.0% |
| Reimbursable Expense | \$ - | \$ 953 | \$ 979 | \$ - | \$ - | \$ - | 0.0% |
| Heating Oil Expense | \$ 9,220 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Propane | \$ 3,253 | \$ 30,550 | \$ 20,218 | \$ 29,000 | \$ 20,250 | \$ (8,750) | -30.2% |
| Gasoline | \$ 3,455 | \$ 3,572 | \$ 7,251 | \$ 6,000 | \$ 6,300 | \$ 300 | 5.0% |
| Diesel | \$ 10,339 | \$ 15,703 | \$ 13,615 | \$ 13,000 | \$ 13,650 | \$ 650 | 5.0% |
| Electric | \$ 14,765 | \$ 23,637 | \$ 26,834 | \$ 21,600 | \$ 27,000 | \$ 5,400 | 25.0% |
| Utilities | \$ 3,978 | \$ 9,480 | \$ 12,654 | \$ 12,500 | \$ 12,750 | \$ 250 | 2.0% |
| Building Repairs | \$ 4,523 | \$ 5,194 | \$ 6,692 | \$ 6,000 | \$ 7,000 | \$ 1,000 | 16.7% |
| Telephone | \$ 8,268 | \$ 11,650 | \$ 11,797 | \$ 9,750 | \$ 10,500 | \$ 750 | 7.7% |
| Postage Expense | \$ 586 | \$ 411 | \$ 388 | \$ 600 | \$ 600 | \$ - | 0.0% |
| Office Supplies | \$ 4,682 | \$ 13,227 | \$ 7,634 | \$ 10,500 | \$ 10,000 | \$ (500) | -4.8% |
| Operating Supplies | \$ 13,604 | \$ 13,854 | \$ 14,957 | \$ 12,500 | \$ 12,500 | \$ - | 0.0% |
| Clothing | \$ 22,045 | \$ 12,237 | \$ 24,762 | \$ 30,000 | \$ 31,000 | \$ 1,000 | 3.3% |
| Fire Prevention | \$ 567 | \$ 542 | \$ 377 | \$ 650 | \$ 650 | \$ - | 0.0% |
| Fire Alarm Repair | \$ 18,264 | \$ 16,416 | \$ 14,424 | \$ 18,500 | \$ 18,500 | \$ - | 0.0% |
| Equipment Maintenance | \$ 4,210 | \$ 3,996 | \$ 5,733 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Vehicle Maintenance | \$ 48,748 | \$ 56,006 | \$ 40,811 | \$ 45,000 | \$ 45,000 | \$ - | 0.0% |
| Transfers | \$ - | \$ 31,000 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Fire | \$ 1,753,198 | \$ 1,886,975 | \$ 1,877,282 | \$ 1,998,170 | \$ 2,057,640 | \$ 59,470 | 3.0% |
| Facilities Maintenance | | | | | | | |
| Staff Salaries | \$ - | \$ - | \$ - | \$ 127,297 | \$ 132,020 | \$ 4,723 | 3.7% |
| Overtime | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|-------------|
| Clothing | \$ - | \$ - | \$ - | \$ - | \$ 1,125 | \$ 1,125 | 100.0% |
| Automotive Maintenance | \$ - | \$ - | \$ - | \$ 700 | \$ 700 | \$ - | 0.0% |
| Total Facilities Maintenance | \$ - | \$ - | \$ - | \$ 137,997 | \$ 143,845 | \$ 5,848 | 4.2% |
| Municipal Center | | | | | | | |
| Staff Salaries | \$ 37,717 | \$ 51,168 | \$ 44,458 | \$ - | \$ - | \$ - | 0.0% |
| Vacation BB - Retire Pay | \$ 897 | \$ - | \$ 1,960 | \$ - | \$ - | \$ - | 0.0% |
| Overtime | \$ 7,569 | \$ 7,177 | \$ 8,936 | \$ - | \$ - | \$ - | 0.0% |
| Equipment | \$ 2,109 | \$ 3,005 | \$ 6,609 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Reimbursable Expense | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fuel Expense | \$ 16,189 | \$ 20,396 | \$ 28,814 | \$ 25,960 | \$ 27,260 | \$ 1,300 | 5.0% |
| Electric | \$ 29,712 | \$ 27,590 | \$ 21,651 | \$ 25,200 | \$ 22,000 | \$ (3,200) | -12.7% |
| Utilities | \$ 4,681 | \$ 4,290 | \$ 4,280 | \$ 4,500 | \$ 4,455 | \$ (45) | -1.0% |
| Building Repairs | \$ 11,738 | \$ 13,318 | \$ 19,832 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Maintenance Supplies | \$ 4,631 | \$ 4,698 | \$ 3,551 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Maintenance Contracts | \$ 17,285 | \$ 7,652 | \$ 9,566 | \$ 10,200 | \$ 10,200 | \$ - | 0.0% |
| Grounds Maintenance | \$ 647 | \$ 1,385 | \$ 654 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Clothing | \$ 300 | \$ 379 | \$ 193 | \$ - | \$ - | \$ - | 0.0% |
| Automotive Maintenance | \$ 1,080 | \$ 72 | \$ 1,004 | \$ - | \$ - | \$ - | 0.0% |
| Total Municipal Center | \$ 134,559 | \$ 141,129 | \$ 151,506 | \$ 91,360 | \$ 89,415 | \$ (1,945) | -2.1% |
| Police | | | | | | | |
| Department Head Salary | \$ 92,914 | \$ 94,349 | \$ 96,178 | \$ 97,981 | \$ 99,860 | \$ 1,879 | 1.9% |
| Staff Salaries | \$ 1,209,177 | \$ 1,170,753 | \$ 1,259,061 | \$ 1,449,792 | \$ 1,525,100 | \$ 75,308 | 5.2% |
| Vacation BB - Retire Pay | \$ 21,364 | \$ 17,341 | \$ 21,220 | \$ 8,500 | \$ 8,500 | \$ - | 0.0% |
| Educational Incentive | \$ 30,153 | \$ 23,501 | \$ 34,118 | \$ 29,360 | \$ 36,985 | \$ 7,625 | 26.0% |
| Overtime | \$ 218,527 | \$ 229,937 | \$ 212,538 | \$ 125,000 | \$ 125,000 | \$ - | 0.0% |
| Police Outside Overtime | \$ 10,195 | \$ 3,742 | \$ 2,851 | \$ 20,000 | \$ 10,000 | \$ (10,000) | -50.0% |
| Holiday Pay | \$ 26,111 | \$ 25,496 | \$ 23,447 | \$ 30,127 | \$ 28,995 | \$ (1,132) | -3.8% |
| Auxiliary Staff | \$ 2,000 | \$ 14,693 | \$ 24,248 | \$ 3,000 | \$ 5,000 | \$ 2,000 | 66.7% |
| Clerical | \$ 106,703 | \$ 109,447 | \$ 105,557 | \$ 108,595 | \$ 119,415 | \$ 10,820 | 10.0% |
| Equipment | \$ 6,695 | \$ 5,354 | \$ 7,377 | \$ 8,000 | \$ 13,000 | \$ 5,000 | 62.5% |
| Poundkeeper | \$ 10,367 | \$ 8,321 | \$ 8,192 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Training | \$ 19,274 | \$ 13,834 | \$ 28,412 | \$ 25,000 | \$ 27,000 | \$ 2,000 | 8.0% |
| Conferences/Memberships | \$ 2,820 | \$ 3,530 | \$ 4,294 | \$ 4,200 | \$ 5,700 | \$ 1,500 | 35.7% |
| Computer Supplies | \$ 4,510 | \$ 10,013 | \$ 9,838 | \$ 10,500 | \$ 10,500 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| Professional Services | \$ 1,899 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Project Care | \$ - | \$ - | \$ - | \$ - | \$ 16,000 | \$ 16,000 | 100.0% |
| Reimbursements/Insurance | \$ 7,051 | \$ 9,397 | \$ 1,659 | \$ - | \$ - | \$ - | 0.0% |
| Heating Fuel | \$ - | \$ 20,177 | \$ 20,694 | \$ 21,500 | \$ 22,575 | \$ 1,075 | 5.0% |
| Gasoline | \$ 21,850 | \$ 27,381 | \$ 31,381 | \$ 35,000 | \$ 36,750 | \$ 1,750 | 5.0% |
| Diesel | \$ - | \$ 291 | \$ - | \$ - | \$ 500 | \$ 500 | 0.0% |
| Electric | \$ - | \$ 19,801 | \$ 25,124 | \$ 23,130 | \$ 25,000 | \$ 1,870 | 8.1% |
| Utilities | \$ 1,591 | \$ 3,730 | \$ 4,163 | \$ 5,400 | \$ 4,330 | \$ (1,070) | -19.8% |
| Building Maintenance | \$ 365 | \$ 24,907 | \$ 5,373 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Maintenance Supplies | \$ - | \$ 4,856 | \$ 2,474 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Grounds Maintenance | \$ 5,625 | \$ 17,885 | \$ 12,670 | \$ 12,000 | \$ 13,000 | \$ 1,000 | 8.3% |
| Telephone | \$ 19,182 | \$ 26,143 | \$ 25,028 | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| VIBRS/VLETS | \$ 10,148 | \$ 13,708 | \$ 16,217 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Office Furniture | \$ 988 | \$ 557 | \$ 108 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Copier Expense | \$ 3,227 | \$ 4,524 | \$ 4,658 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Postage Expense | \$ 1,684 | \$ 1,035 | \$ 913 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Office Supplies | \$ 7,588 | \$ 6,936 | \$ 4,940 | \$ 6,120 | \$ 6,120 | \$ - | 0.0% |
| Books/Reference | \$ 229 | \$ 229 | \$ 229 | \$ 200 | \$ 200 | \$ - | 0.0% |
| Operating Supplies | \$ 10,495 | \$ 15,431 | \$ 8,593 | \$ 10,700 | \$ 10,700 | \$ - | 0.0% |
| Clothing | \$ 16,908 | \$ 12,513 | \$ 24,128 | \$ 23,000 | \$ 24,000 | \$ 1,000 | 4.3% |
| Equipment Maintenance | \$ 4,375 | \$ 6,995 | \$ 2,410 | \$ 17,000 | \$ 20,000 | \$ 3,000 | 17.6% |
| Automotive Equipment | \$ 523 | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Automotive Maintenance | \$ 20,389 | \$ 16,119 | \$ 21,590 | \$ 20,000 | \$ 22,000 | \$ 2,000 | 10.0% |
| Prisoner Expense | \$ 3,169 | \$ 3,440 | \$ 3,818 | \$ 3,500 | \$ 4,000 | \$ 500 | 14.3% |
| Crime Prevention | \$ 1,872 | \$ - | \$ 2,113 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Transportation | \$ 2,882 | \$ 1,300 | \$ 3,275 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Total Police | \$ 1,902,851 | \$ 1,967,665 | \$ 2,058,887 | \$ 2,182,105 | \$ 2,304,730 | \$ 122,625 | 5.6% |
| Dispatch | | | | | | | |
| Chief Dispatcher | \$ 47,599 | \$ 48,307 | \$ 49,584 | \$ 50,739 | \$ 52,895 | \$ 2,156 | 4.2% |
| Staff Salaries | \$ 299,420 | \$ 316,645 | \$ 290,737 | \$ 364,974 | \$ 382,500 | \$ 17,526 | 4.8% |
| Vacation Buy | \$ 4,155 | \$ 6,597 | \$ 2,776 | \$ 3,500 | \$ 3,600 | \$ 100 | 2.9% |
| Educational Incentive | \$ 6,354 | \$ 6,634 | \$ 7,781 | \$ 7,968 | \$ 8,000 | \$ 32 | 0.4% |
| Overtime | \$ 74,314 | \$ 84,710 | \$ 130,647 | \$ 80,600 | \$ 90,000 | \$ 9,400 | 11.7% |
| Holiday Pay | \$ 5,409 | \$ 6,013 | \$ 5,987 | \$ 7,837 | \$ 6,130 | \$ (1,707) | -21.8% |
| Equipment | \$ 3,461 | \$ 3,388 | \$ 2,410 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Training | \$ 219 | \$ 257 | \$ 395 | \$ 3,500 | \$ 3,000 | \$ (500) | -14.3% |
| Telephone | \$ 180 | \$ 580 | \$ 124 | \$ 600 | \$ 600 | \$ - | 0.0% |
| Office Supplies | \$ 539 | \$ 481 | \$ 621 | \$ 500 | \$ 600 | \$ 100 | 20.0% |
| Operating Supplies | \$ 1,295 | \$ 2,327 | \$ 1,635 | \$ 1,750 | \$ 2,000 | \$ 250 | 14.3% |
| Uniforms | \$ 86 | \$ 244 | \$ 213 | \$ 200 | \$ 250 | \$ 50 | 25.0% |
| Equipment Maintenance | \$ 998 | \$ 1,568 | \$ 461 | \$ 1,500 | \$ 2,000 | \$ 500 | 33.3% |
| Total Dispatch | \$ 444,030 | \$ 477,750 | \$ 493,370 | \$ 527,668 | \$ 555,575 | \$ 27,907 | 5.3% |
| Public Works | | | | | | | |
| Department Head Salary | \$ 45,670 | \$ 37,856 | \$ 43,511 | \$ 47,749 | \$ 48,700 | \$ 951 | 2.0% |
| Staff Salaries | \$ 567,477 | \$ 604,409 | \$ 607,253 | \$ 636,551 | \$ 678,450 | \$ 41,899 | 6.6% |
| Mechanics Staff Salaries | \$ 157,594 | \$ 145,881 | \$ 141,646 | \$ 162,021 | \$ 161,435 | \$ (586) | -0.4% |
| Vacation BB - Retire Pay | \$ 3,955 | \$ 6,796 | \$ 4,510 | \$ 1,000 | \$ 3,000 | \$ 2,000 | 200.0% |
| Overtime | \$ 119,939 | \$ 126,707 | \$ 102,762 | \$ 92,000 | \$ 102,750 | \$ 10,750 | 11.7% |
| Holiday/Weekend Pay | \$ 15,524 | \$ 16,428 | \$ 10,093 | \$ 16,221 | \$ 16,390 | \$ 169 | 1.0% |
| Clerical | \$ 42,523 | \$ 45,645 | \$ 44,767 | \$ 49,805 | \$ 51,970 | \$ 2,165 | 4.3% |
| Seasonal Help | \$ - | \$ - | \$ - | \$ - | \$ 24,000 | \$ 24,000 | 100.0% |
| Conferences/Memberships | \$ 764 | \$ 598 | \$ 435 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Professional Services | \$ 11,506 | \$ 13,532 | \$ 16,753 | \$ 10,000 | \$ 12,000 | \$ 2,000 | 20.0% |
| Equip Rental - Outside | \$ 18,517 | \$ 16,198 | \$ 17,024 | \$ 17,000 | \$ 17,000 | \$ - | 0.0% |
| Reimbursable Expense | \$ 8,365 | \$ 13,541 | \$ 11,237 | \$ - | \$ - | \$ - | 0.0% |
| Telephone | \$ 4,674 | \$ 8,057 | \$ 8,206 | \$ 5,400 | \$ 5,400 | \$ - | 0.0% |
| Copier Expense | \$ 617 | \$ 1,774 | \$ 1,088 | \$ 800 | \$ 800 | \$ - | 0.0% |
| Postage Expense | \$ 94 | \$ 98 | \$ 30 | \$ 300 | \$ 250 | \$ (50) | -16.7% |
| Office Supplies | \$ 2,718 | \$ 3,982 | \$ 4,589 | \$ 3,900 | \$ 3,900 | \$ - | 0.0% |
| Clothing | \$ 5,101 | \$ 5,983 | \$ 6,274 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Safety Equipment | \$ 6,265 | \$ 4,522 | \$ 6,209 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Grant Repayment-BarrowsRd | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Public Works | \$ 1,011,302 | \$ 1,052,007 | \$ 1,026,386 | \$ 1,057,747 | \$ 1,141,045 | \$ 83,298 | 7.9% |
| Public Works Bridges | | | | | | | |
| Painting & Repair | \$ 10,367 | \$ 12,099 | \$ 10,265 | \$ 10,000 | \$ 12,000 | \$ 2,000 | 20.0% |
| Total Public Works Bridges | \$ 10,367 | \$ 12,099 | \$ 10,265 | \$ 10,000 | \$ 12,000 | \$ 2,000 | 20.0% |
| Public Works Stormwater | | | | | | | |
| Pipes | \$ 5,535 | \$ 6,221 | \$ 11,031 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------|
| Grates & Risers | \$ 6,046 | \$ 3,612 | \$ 4,094 | \$ 4,500 | \$ 4,500 | \$ - | 0.0% |
| Other Materials | \$ 8,897 | \$ 9,809 | \$ 7,915 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Engineering | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | 100.0% |
| Stormwater Upgrades | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | \$ 40,000 | 100.0% |
| Permits & Compliance | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | 100.0% |
| Total Public Works Stormwater | \$ 20,477 | \$ 19,641 | \$ 23,041 | \$ 24,500 | \$ 84,500 | \$ 60,000 | 244.9% |
| Public Works Equipment | | | | | | | |
| Parts | \$ 94,877 | \$ 101,730 | \$ 149,824 | \$ 98,000 | \$ 100,000 | \$ 2,000 | 2.0% |
| Tires & Accessories | \$ 8,138 | \$ 17,009 | \$ 18,020 | \$ 12,000 | \$ 15,000 | \$ 3,000 | 25.0% |
| Small Tools | \$ 6,729 | \$ 5,315 | \$ 6,137 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| Total Public Works Equipment | \$ 109,744 | \$ 124,054 | \$ 173,980 | \$ 116,500 | \$ 121,500 | \$ 5,000 | 4.3% |
| Public Works Gas & Oil | | | | | | | |
| Gasoline Pump Maintenance | \$ 3,473 | \$ 100 | \$ 20,564 | \$ - | \$ - | \$ - | 0.0% |
| Gasoline | \$ 4,073 | \$ 5,475 | \$ 7,317 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Diesel | \$ 61,031 | \$ 68,247 | \$ 84,605 | \$ 80,000 | \$ 80,000 | \$ - | 0.0% |
| Lube & Oil | \$ 5,578 | \$ 6,202 | \$ 5,655 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| Total Public Works Gas & Oil | \$ 74,156 | \$ 80,025 | \$ 118,141 | \$ 95,500 | \$ 95,500 | \$ - | 0.0% |
| Public Works Summer Roads | | | | | | | |
| Chloride | \$ 21,974 | \$ 26,842 | \$ 21,156 | \$ 26,000 | \$ 26,000 | \$ - | 0.0% |
| Hot Mix | \$ 29,104 | \$ 40,741 | \$ 29,800 | \$ 32,000 | \$ 32,000 | \$ - | 0.0% |
| Cold Patch | \$ 940 | \$ 1,727 | \$ 1,073 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Gravel | \$ 42,159 | \$ 28,878 | \$ 51,834 | \$ 32,000 | \$ 34,000 | \$ 2,000 | 6.3% |
| Guard Rails | \$ 459 | \$ 6,251 | \$ 5,311 | \$ 10,000 | \$ 12,000 | \$ 2,000 | 20.0% |
| Total Public Works Summer Roads | \$ 94,636 | \$ 104,439 | \$ 109,174 | \$ 101,000 | \$ 105,000 | \$ 4,000 | 4.0% |
| Public Works Sidewalks | | | | | | | |
| Sidewalk Repairs | \$ 7,746 | \$ 11,088 | \$ 12,978 | \$ 25,000 | \$ 27,500 | \$ 2,500 | 10.0% |
| Total Public Works Sidewalks | \$ 7,746 | \$ 11,088 | \$ 12,978 | \$ 25,000 | \$ 27,500 | \$ 2,500 | 10.0% |
| Public Works Streets Misc | | | | | | | |
| Retaining Walls & Rails | \$ 16,801 | \$ 7,673 | \$ 13,074 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Signs & Street Markings | \$ 10,254 | \$ 6,055 | \$ 9,760 | \$ 12,500 | \$ 12,500 | \$ - | 0.0% |
| Broom Material | \$ - | \$ 1,060 | \$ 2,735 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|--------------|
| Traffic Safety | \$ 5,233 | \$ 1,129 | \$ 9,999 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Line Striping | \$ 24,153 | \$ 21,466 | \$ 24,492 | \$ 27,000 | \$ 27,000 | \$ - | 0.0% |
| Tree Removal | \$ 3,440 | \$ 10,020 | \$ 31,094 | \$ 10,000 | \$ 12,000 | \$ 2,000 | 20.0% |
| Tree Care | \$ - | \$ 475 | \$ 438 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Total Public Works Streets Misc | \$ 59,881 | \$ 47,878 | \$ 91,593 | \$ 79,500 | \$ 81,500 | \$ 2,000 | 2.5% |
| Public Works Winter Roads | | | | | | | |
| Salt | \$ 171,138 | \$ 132,758 | \$ 129,120 | \$ 120,000 | \$ 126,000 | \$ 6,000 | 5.0% |
| Sand | \$ 36,145 | \$ 25,134 | \$ 38,536 | \$ 29,000 | \$ 32,000 | \$ 3,000 | 10.3% |
| Chains & Blades | \$ 21,848 | \$ 12,513 | \$ 24,536 | \$ 15,600 | \$ 15,600 | \$ - | 0.0% |
| Equipment Maintenance | \$ 19,546 | \$ 52,017 | \$ 29,900 | \$ 21,000 | \$ 21,000 | \$ - | 0.0% |
| Total Public Works Winter Roads | \$ 248,677 | \$ 222,421 | \$ 222,093 | \$ 185,600 | \$ 194,600 | \$ 9,000 | 4.8% |
| Public Works Yard Expense | | | | | | | |
| Fuel Expense | \$ 8,429 | \$ 11,341 | \$ 14,521 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% |
| Electric | \$ 9,386 | \$ 10,261 | \$ 8,897 | \$ 10,170 | \$ 9,000 | \$ (1,170) | -11.5% |
| Utilities | \$ 5,589 | \$ 5,637 | \$ 6,833 | \$ 5,700 | \$ 7,110 | \$ 1,410 | 24.7% |
| Building Repairs | \$ 8,569 | \$ 16,465 | \$ 16,861 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Maintenance Supplies | \$ 441 | \$ 1,028 | \$ 1,636 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Refuse Charges | \$ 426 | \$ 455 | \$ 948 | \$ 900 | \$ 900 | \$ - | 0.0% |
| Total Public Works Yard Expense | \$ 32,839 | \$ 45,186 | \$ 49,695 | \$ 44,770 | \$ 45,010 | \$ 240 | 0.5% |
| Public Works Traffic Light | | | | | | | |
| Electric | \$ 3,750 | \$ 3,751 | \$ 4,199 | \$ 3,800 | \$ 4,000 | \$ 200 | 5.3% |
| Contractual Repairs | \$ 3,320 | \$ 1,000 | \$ 6,895 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Parts | \$ 6,648 | \$ 3,361 | \$ 5,515 | \$ 2,000 | \$ 3,000 | \$ 1,000 | 50.0% |
| Total Public Works Traffic Light | \$ 13,719 | \$ 8,112 | \$ 16,609 | \$ 6,800 | \$ 8,000 | \$ 1,200 | 17.6% |
| Regional | | | | | | | |
| Windham Regional | \$ 22,180 | \$ 26,471 | \$ 26,862 | \$ 27,500 | \$ 28,050 | \$ 550 | 2.0% |
| County Tax | \$ 84,384 | \$ 75,639 | \$ 81,366 | \$ 85,000 | \$ 87,000 | \$ 2,000 | 2.4% |
| Total Regional | \$ 106,564 | \$ 102,110 | \$ 108,228 | \$ 112,500 | \$ 115,050 | \$ 2,550 | 2.3% |
| Recreation & Parks | | | | | | | |
| Department Head Salary | \$ 67,449 | \$ 68,519 | \$ 73,057 | \$ 74,332 | \$ 77,895 | \$ 3,563 | 4.8% |
| Staff Salaries | \$ 67,852 | \$ 68,643 | \$ 75,362 | \$ 71,151 | \$ 78,645 | \$ 7,494 | 10.5% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Vacation BB - Retire Pay | \$ 5,208 | \$ 6,387 | \$ 4,159 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| Overtime | \$ 3,631 | \$ 3,679 | \$ 2,168 | \$ 3,900 | \$ 4,100 | \$ 200 | 5.1% |
| Clerical | \$ 31,135 | \$ 31,449 | \$ 33,365 | \$ 32,757 | \$ 36,260 | \$ 3,503 | 10.7% |
| Conferences/Memberships | \$ 833 | \$ 1,105 | \$ 755 | \$ 800 | \$ 800 | \$ - | 0.0% |
| Insurable Expense | \$ - | \$ - | \$ 3,246 | \$ - | \$ - | \$ - | 0.0% |
| Telephone | \$ 6,713 | \$ 6,568 | \$ 5,866 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| Postage Expense | \$ 690 | \$ 561 | \$ 706 | \$ 900 | \$ 900 | \$ - | 0.0% |
| Office Supplies | \$ 3,927 | \$ 3,833 | \$ 3,565 | \$ 3,800 | \$ 3,800 | \$ - | 0.0% |
| Transportation | \$ 1,152 | \$ 535 | \$ 547 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Total Recreation & Parks | \$ 188,591 | \$ 191,278 | \$ 202,795 | \$ 203,640 | \$ 218,400 | \$ 14,760 | 7.2% |
| Gibson-Aiken Center | | | | | | | |
| Staff Salaries | \$ 37,788 | \$ 38,770 | \$ 40,670 | \$ - | \$ - | \$ - | 0.0% |
| Vacation BB - Retire Pay | \$ 1,258 | \$ 1,347 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Fuel Expense | \$ 13,311 | \$ 15,565 | \$ 20,907 | \$ 18,700 | \$ 19,365 | \$ 665 | 3.6% |
| Electric | \$ 16,126 | \$ 15,954 | \$ 15,487 | \$ 18,900 | \$ 15,500 | \$ (3,400) | -18.0% |
| Utilities | \$ 4,081 | \$ 4,563 | \$ 4,661 | \$ 4,975 | \$ 4,850 | \$ (125) | -2.5% |
| Building Repairs | \$ 15,854 | \$ 15,746 | \$ 19,643 | \$ 13,000 | \$ 14,000 | \$ 1,000 | 7.7% |
| Maintenance Supplies | \$ 4,190 | \$ 3,429 | \$ 2,228 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Maintenance Contracts | \$ - | \$ - | \$ 25,571 | \$ - | \$ - | \$ - | 0.0% |
| Total Gibson-Aiken Center | \$ 92,607 | \$ 95,374 | \$ 129,167 | \$ 59,575 | \$ 57,715 | \$ (1,860) | -3.1% |
| Parks | | | | | | | |
| Staff Salaries | \$ 152,383 | \$ 154,638 | \$ 157,255 | \$ 168,508 | \$ 177,385 | \$ 8,877 | 5.3% |
| Vacation BB - Retire Pay | \$ 636 | \$ - | \$ 669 | \$ 716 | \$ 750 | \$ 34 | 0.0% |
| Overtime | \$ 10,650 | \$ 9,199 | \$ 8,755 | \$ 9,500 | \$ 9,500 | \$ - | 0.0% |
| Holiday/Weekend Pay | \$ 5,745 | \$ 5,934 | \$ 2,951 | \$ 7,695 | \$ 7,780 | \$ 85 | 1.1% |
| Seasonal Employees | \$ 20,434 | \$ 17,961 | \$ 22,085 | \$ 24,000 | \$ 25,000 | \$ 1,000 | 4.2% |
| Equipment | \$ 7,353 | \$ 7,156 | \$ 5,488 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| Contractual Repairs | \$ 700 | \$ - | \$ 800 | \$ 800 | \$ 800 | \$ - | 0.0% |
| Training | \$ - | \$ 315 | \$ 615 | \$ 600 | \$ 600 | \$ - | 0.0% |
| Propane | \$ 3,462 | \$ 4,435 | \$ 4,768 | \$ 4,800 | \$ 5,000 | \$ 200 | 4.2% |
| Gasoline | \$ 4,651 | \$ 4,738 | \$ 4,449 | \$ 6,500 | \$ 5,500 | \$ (1,000) | -15.4% |
| Electric | \$ 17,830 | \$ 21,224 | \$ 12,980 | \$ 21,600 | \$ 13,000 | \$ (8,600) | -39.8% |
| Utilities | \$ 4,220 | \$ 5,589 | \$ 4,789 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Building Repairs | \$ 6,327 | \$ 6,385 | \$ 6,324 | \$ 9,500 | \$ 9,500 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|-------------|
| Maintenance Supplies | \$ 555 | \$ 350 | \$ 1,504 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| Refuse/Landfill | \$ 40 | \$ 293 | \$ 327 | \$ 300 | \$ 300 | \$ - | 0.0% |
| Grounds Maintenance | \$ 14,758 | \$ 16,578 | \$ 15,505 | \$ 21,500 | \$ 21,500 | \$ - | 0.0% |
| Equipment Parts | \$ 4,294 | \$ 5,476 | \$ 4,426 | \$ 4,200 | \$ 4,200 | \$ - | 0.0% |
| Tires | \$ 30 | \$ 2,404 | \$ 438 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Clothing | \$ 1,053 | \$ 1,560 | \$ 1,678 | \$ 1,300 | \$ 1,500 | \$ 200 | 15.4% |
| Safety Equipment | \$ 1,061 | \$ 784 | \$ 649 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| Lube & Oil | \$ 590 | \$ 754 | \$ 600 | \$ 1,100 | \$ 1,100 | \$ - | 0.0% |
| Lawn and Tree Care | \$ 5,090 | \$ 6,869 | \$ 4,795 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Miscellaneous | \$ 2,507 | \$ 1,567 | \$ 2,752 | \$ 2,700 | \$ 2,700 | \$ - | 0.0% |
| Total Parks | \$ 264,371 | \$ 274,210 | \$ 264,600 | \$ 307,119 | \$ 307,915 | \$ 796 | 0.3% |
| Cemetery Maintenance | | | | | | | |
| Contractual Repairs | \$ 22,052 | \$ 13,499 | \$ 24,348 | \$ 24,000 | \$ 24,000 | \$ - | 0.0% |
| Lawn & Tree Care | \$ 1,350 | \$ 4,476 | \$ 300 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Total Cemetery Maintenance | \$ 23,402 | \$ 17,974 | \$ 24,648 | \$ 27,000 | \$ 27,000 | \$ - | 0.0% |
| Gibson Aiken Programs | | | | | | | |
| Staff Salaries | \$ 8,703 | \$ 8,575 | \$ 9,273 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |
| Total Gibson Aiken Programs | \$ 8,703 | \$ 8,575 | \$ 9,273 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |
| Senior Center | | | | | | | |
| Building Maint Contract | \$ 1,607 | \$ 1,563 | \$ 1,753 | \$ 1,800 | \$ 1,900 | \$ 100 | 5.6% |
| Operating Supplies | \$ 2,403 | \$ 2,363 | \$ 2,699 | \$ 2,400 | \$ 2,300 | \$ (100) | -4.2% |
| Total Senior Center | \$ 4,010 | \$ 3,926 | \$ 4,453 | \$ 4,200 | \$ 4,200 | \$ - | 0.0% |
| Skating Rink | | | | | | | |
| Staff Salaries | \$ 10,698 | \$ 10,954 | \$ 11,137 | \$ 11,500 | \$ 11,500 | \$ - | 0.0% |
| Propane | \$ 17,550 | \$ 17,835 | \$ 20,592 | \$ 22,000 | \$ 22,000 | \$ - | 0.0% |
| Electric | \$ 25,353 | \$ 23,359 | \$ 27,689 | \$ 28,000 | \$ 28,000 | \$ - | 0.0% |
| Utilities | \$ 16,363 | \$ 6,406 | \$ 4,762 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Building Repairs | \$ 5,978 | \$ 7,041 | \$ 8,487 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| Operating Supplies | \$ 12,808 | \$ 11,854 | \$ 12,764 | \$ 11,500 | \$ 11,500 | \$ - | 0.0% |
| Total Skating Rink | \$ 88,751 | \$ 77,448 | \$ 85,431 | \$ 86,500 | \$ 86,500 | \$ - | 0.0% |

GENERAL FUND BUDGET Fiscal Year 2021

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

| | ACTUAL FY: 2017 | ACTUAL FY: 2018 | ACTUAL FY: 2019 | BUDGET FY: 2020 | BUDGET FY: 2021 | \$ Change | % Change |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| Day Camp | | | | | | | |
| Staff Salaries | \$ 29,226 | \$ 31,640 | \$ 34,093 | \$ 35,350 | \$ 35,350 | \$ - | 0.0% |
| Total Day Camp | \$ 29,226 | \$ 31,640 | \$ 34,093 | \$ 35,350 | \$ 35,350 | \$ - | 0.0% |
| Pool | | | | | | | |
| Staff Salaries | \$ 29,959 | \$ 33,734 | \$ 32,857 | \$ 37,000 | \$ 37,740 | \$ 740 | 2.0% |
| Electric | \$ 4,547 | \$ 6,588 | \$ 6,442 | \$ 6,030 | \$ 6,500 | \$ 470 | 7.8% |
| Utilities | \$ 11,272 | \$ 5,554 | \$ 7,075 | \$ 7,000 | \$ 7,360 | \$ 360 | 5.1% |
| Building Repairs | \$ 3,170 | \$ 1,255 | \$ 991 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Operating Supplies | \$ 15,066 | \$ 11,769 | \$ 8,983 | \$ 10,700 | \$ 10,700 | \$ - | 0.0% |
| Total Pool | \$ 64,013 | \$ 58,900 | \$ 56,348 | \$ 62,230 | \$ 63,800 | \$ 1,570 | 2.5% |
| Irene Projects | | | | | | | |
| Cooke Road Temp Bridge | \$ - | \$ 3,840 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Cooke Road Bridge APRVD | \$ - | \$ (18,810) | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Irene Projects | \$ - | \$ (14,970) | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Downtown Association | | | | | | | |
| Downtown Alliance | \$ 78,000 | \$ 75,000 | \$ 78,000 | \$ 80,000 | \$ 80,000 | \$ - | 0.0% |
| Total Downtown Association | \$ 78,000 | \$ 75,000 | \$ 78,000 | \$ 80,000 | \$ 80,000 | \$ - | 0.0% |
| Transfers | | | | | | | |
| Transfer to Capital Fund | \$ 959,000 | \$ 1,844,192 | \$ 1,715,000 | \$ 1,295,000 | \$ 1,223,000 | \$ (72,000) | -5.6% |
| Transfer to Solid Waste | \$ 472,640 | \$ 536,836 | \$ 510,000 | \$ 510,000 | \$ 555,385 | \$ 45,385 | 8.9% |
| Transfer Skatepark Fund | \$ - | \$ - | \$ 60,000 | \$ - | \$ - | \$ - | - |
| Total Transfers | \$ 1,431,640 | \$ 2,381,028 | \$ 2,285,000 | \$ 1,805,000 | \$ 1,778,385 | \$ (26,615) | -1.5% |
| TOTAL EXPENDITURES | \$ 15,699,053 | \$ 17,075,661 | \$ 17,497,728 | \$ 18,068,192 | \$ 18,444,632 | \$ 376,440 | 2.1% |
| SURPLUS (DEFICIT) | \$ 300,173 | \$ (649,653) | \$ (376,582) | \$ - | \$ - | \$ - | - |

CAPITAL REQUEST Fiscal Year 2021

| FY21 Capital Request | | |
|----------------------------|--|--------------|
| Projects | | |
| BML | Window Replacement Children's Room Phase 2 | \$ 25,000 |
| DPW | Street Paving | \$ 330,000 |
| DPW | Sidewalk Repair & Replacement | \$ 75,000 |
| R&P | Rink RooF Replacement Engineering | \$ 15,000 |
| R&P | Maintenance Building Design/Engineering | \$ 15,000 |
| Vehicles/Equipment | | |
| R&P | Ford Compact Tractor (1991) | \$ 27,000 |
| R&P | Exmark Walk Behind Mower (2008) | \$ 12,000 |
| Gen | Computer Hardware | \$ 30,000 |
| DPW | HD-63B Fine Mower | \$ 15,000 |
| PD | D-1 Cheverolet Trailblazer (2009) | \$ 44,000 |
| PD | P-7 ford Explorer (2016) | \$ 52,000 |
| FD | Fire Alarm Radio Box #2 | \$ 33,000 |
| FD | Engine 1 (1994) | \$ 550,000 |
| Transfer from General Fund | | \$ 1,223,000 |

CAPITAL PROJECT PLAN (2021-2025)

| Town of Brattleboro Capital Project Plan (2021-2025) | | | | | | |
|--|---|-------------------|-------------------|---------------------|-------------------|-------------------|
| LIBRARY | | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Land/Buildings | Brooks Memorial Library | | | | | |
| | Window Replacement Children's Room Phase 2 | \$ 25,000 | | | | |
| | Library Totals | \$ 25,000 | | | | |
| DPW HIGHWAY PROJECTS | | | | | | |
| Land/Buildings | Facility Improvements | | | | | |
| | Salt Shed | | | \$ 200,000 | | |
| | Building Upgrade | | | \$ 2,000,000 | | |
| | Maintenance Building | | | \$ 200,000 | | |
| Infrastructure | Streets | | | | | |
| | Street Paving & Improvements | \$ 330,000 | \$ 350,000 | \$ 370,000 | \$ 370,000 | \$ 400,000 |
| | Intersection Improvements | | | | | |
| | Williams Street Intersection | | \$ 20,000 | \$ 350,000 | | |
| | Green & High Intersection | | | \$ 200,000 | | |
| | Maple & Fairview Intersection | | | \$ 30,000 | \$ 300,000 | |
| | Canal & Maple Street Intersection | | | | \$ 30,000 | \$ 300,000 |
| | Sidewalk | | | | | |
| | Sidewalk Repair & Replacement | \$ 75,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | DPW Highway Subtotals | \$ 405,000 | \$ 470,000 | \$ 3,450,000 | \$ 800,000 | \$ 800,000 |
| RECREATION & PARKS DEPARTMENT | | | | | | |
| Land/Buildings | Skating Rink | | | | | |
| | Rink Roof Replacement Engineering | \$ 15,000 | | | | |
| | Rink Roof Replacement | | | \$ 750,000 | | |
| | Dehumidifier | | | | | |
| | R-22 Refrigerant Conversion | | | \$ 700,000 | | |
| | 60 HP Compressor Rebuild | | | | | |
| | 100 HP Compressor Rebuild | | | | | |
| | Energy Savings Measures | | | | | |
| | Memorial Park | | | | | |
| | Maintenance Building Design/Engineering | \$ 15,000 | | | | |
| | Maintenance Building | | | \$ 450,000 | | |
| | Paving (Phase 1) | | | \$ 30,000 | | |
| | Paving (Phase 2) | | | \$ 30,000 | | |
| | Picnic Shelter Deck Replacement | | | | | |
| | Utilities/Sewer Upgrade | | | \$ 30,000 | | |
| | Upper Field Lighting | | | \$ 75,000 | | |
| | Gibson Aiken Center | | | | | |
| | LULA (Modernization Upgrade) | | | \$ 130,000 | | |
| | Upgrade Fire Alarm Panel & Smoke Alarm | | | \$ 35,000 | | |
| | Energy Savings Measures | | | | | |
| | Pellet Boiler | | | | | |
| | Generator | | | \$ 75,000 | | |
| | Recreation & Parks Department - Totals | \$ 30,000 | \$ 470,000 | \$ 2,305,000 | \$ 800,000 | \$ 800,000 |
| General Fund Subtotal | | \$ 460,000 | \$ 470,000 | \$ 5,755,000 | \$ 800,000 | \$ 800,000 |
| | | | | | | |
| | | \$ | \$ | \$ | \$ | \$ |
| Cash | | | 470,000 | 500,000 | 500,000 | 500,000 |
| Grants | | | | 200,000 | 300,000 | 300,000 |
| Bonds | | | | 5,055,000.00 | | |

CAPITAL EQUIPMENT REPLACEMENT PROGRAM

The large spreadsheet entitled
“Capital Equipment
Replacement Program
(2021–2045)”
prepared by Town staff
is posted on the home page
of the Town of Brattleboro’s website
(www.brattleboro.org)

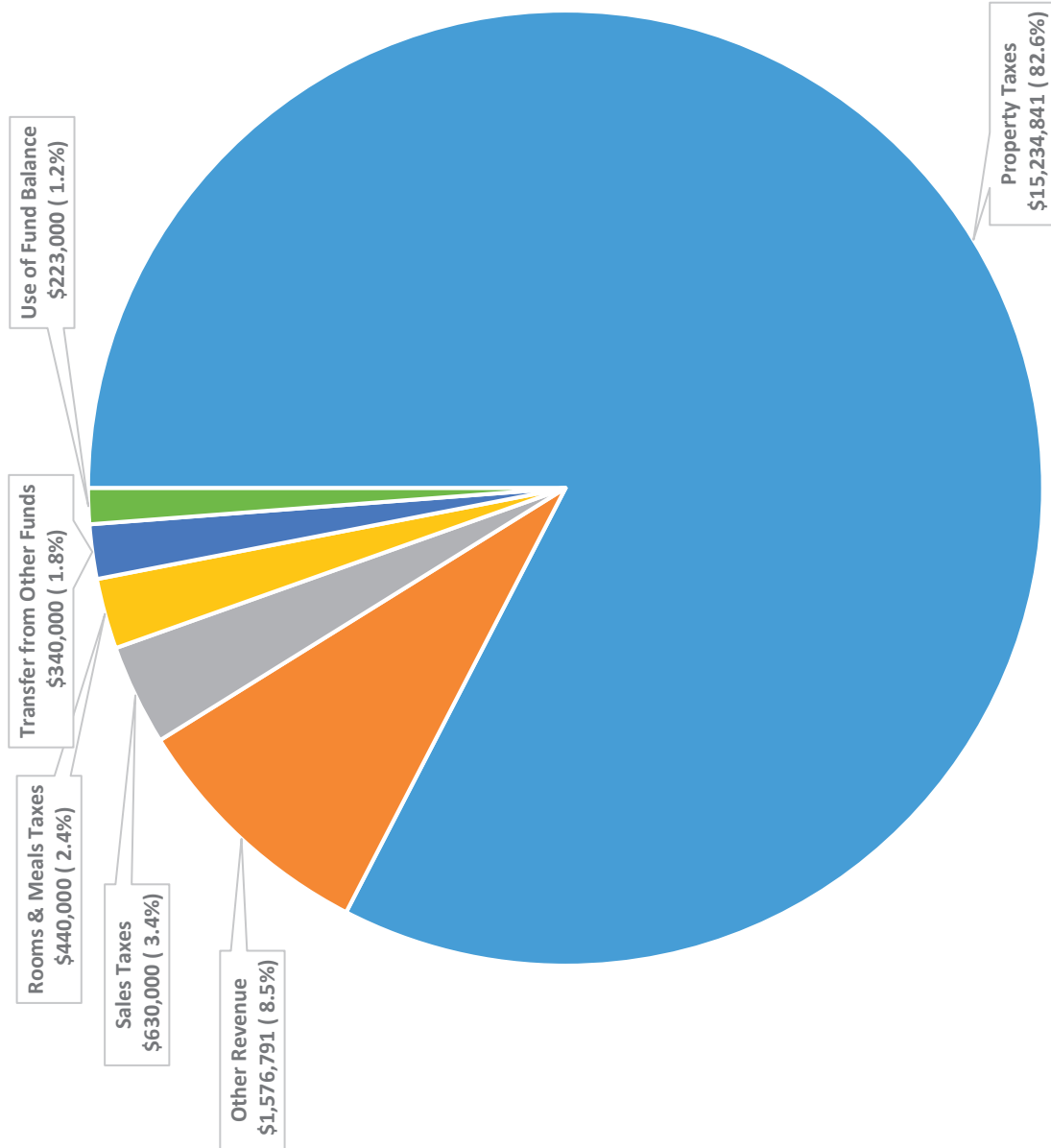
Click on **“FY21 Proposed Budget”**
on the right side of the homepage,
under “News”

or

You can obtain a printed copy
at the Town Manager’s Office

FY21 BUDGET GRAPHS & CHARTS

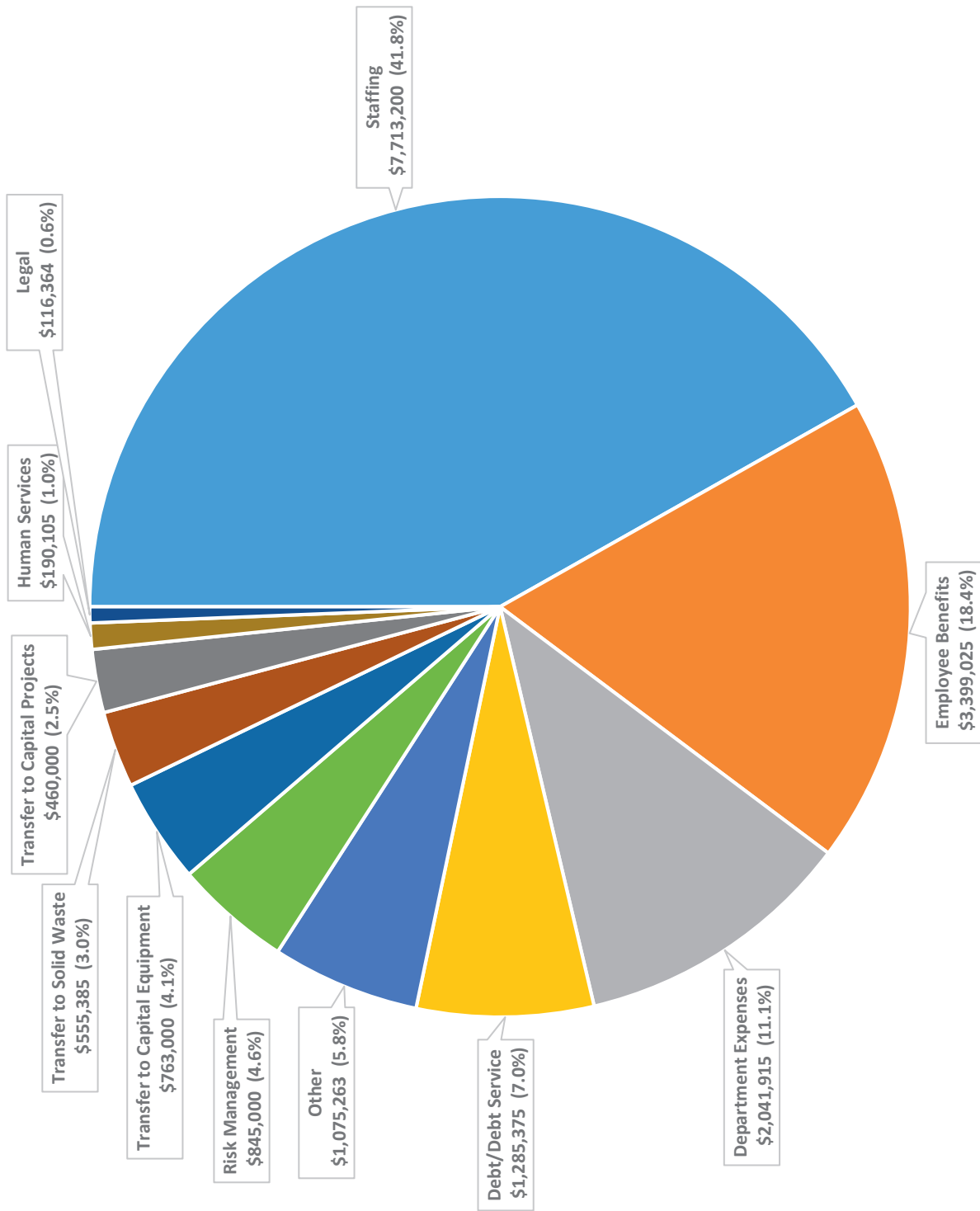
SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
REVENUE BY TYPE



FY21 BUDGET GRAPHS & CHARTS

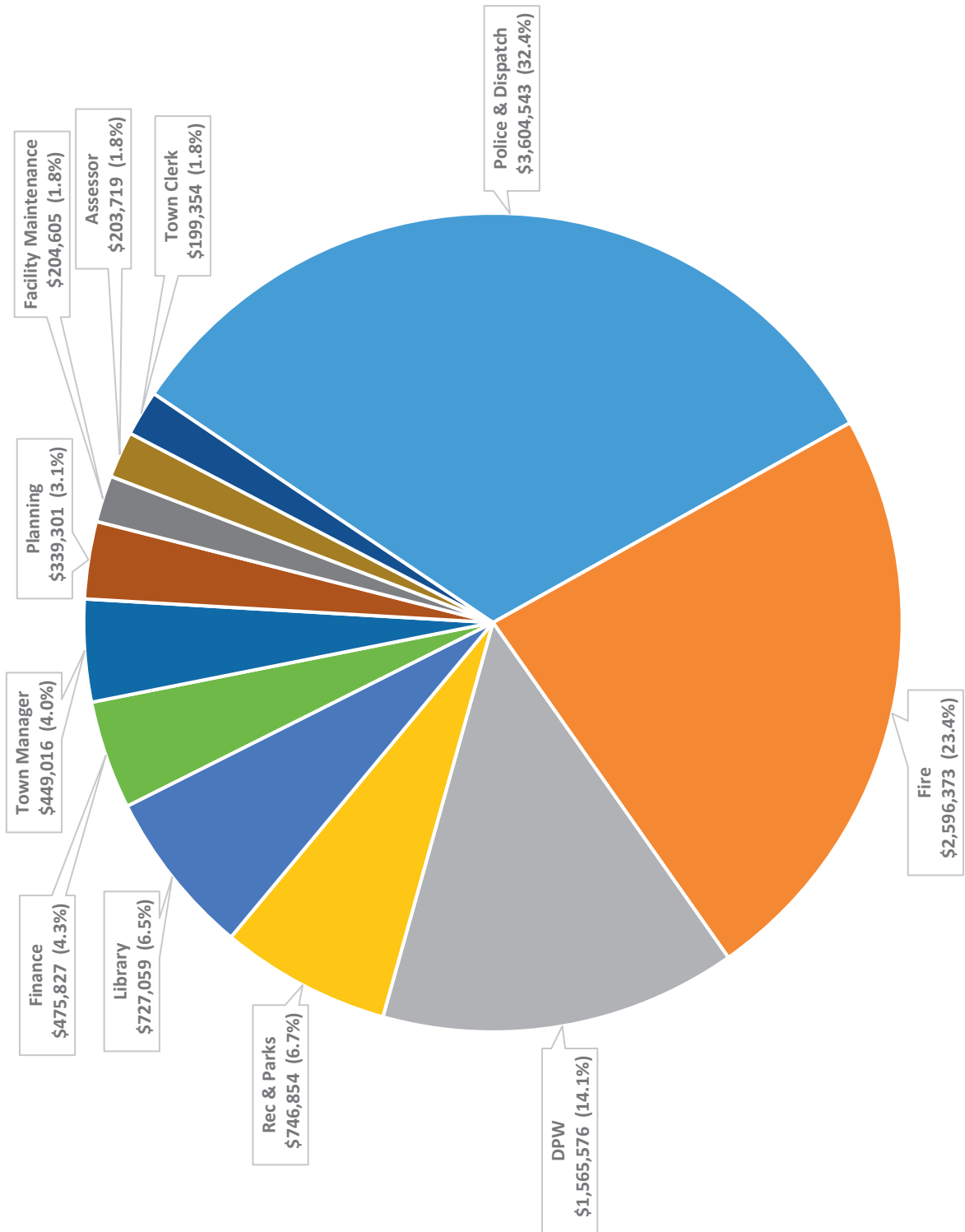
SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

EXPENDITURES BY TYPE



FY21 BUDGET GRAPHS & CHARTS

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET EMPLOYEE SALARIES & BENEFITS BY DEPARTMENT



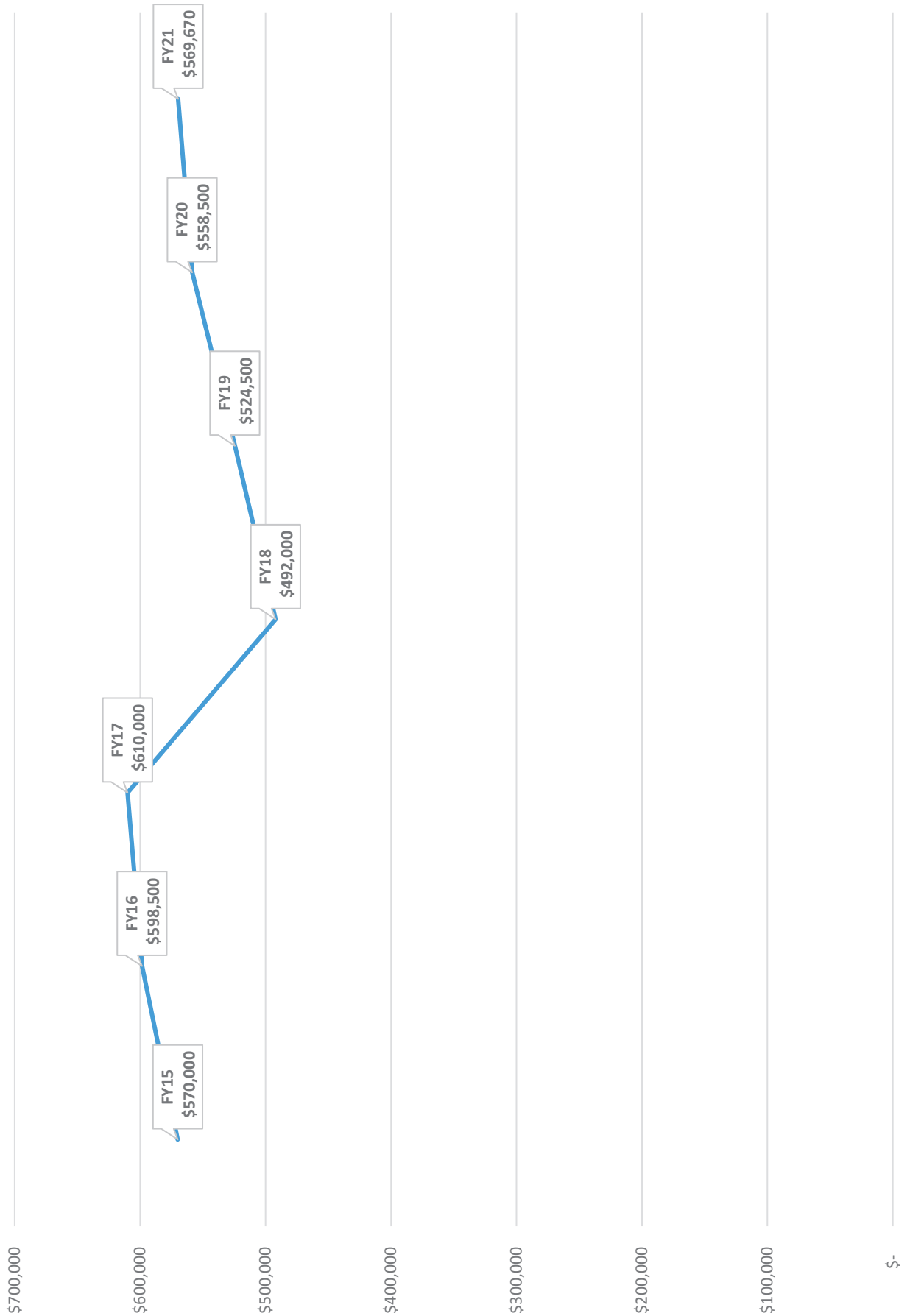
FY21 BUDGET GRAPHS & CHARTS

HEALTHCARE PROGRAM COSTS FY15 - FY21



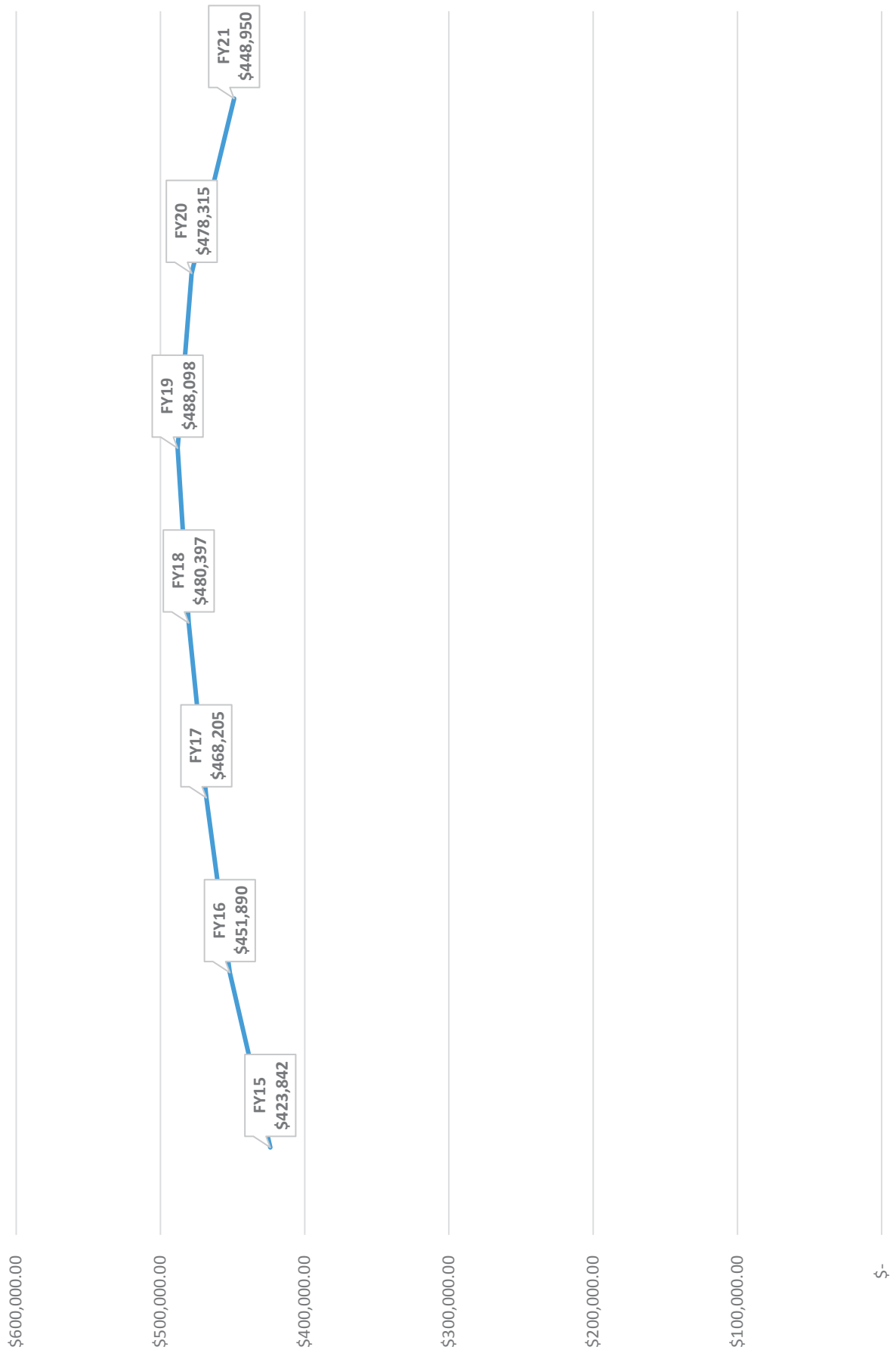
FY21 BUDGET GRAPHS & CHARTS

EMPLOYEE RETIREMENT COSTS FY15 - FY21



FY21 BUDGET GRAPHS & CHARTS

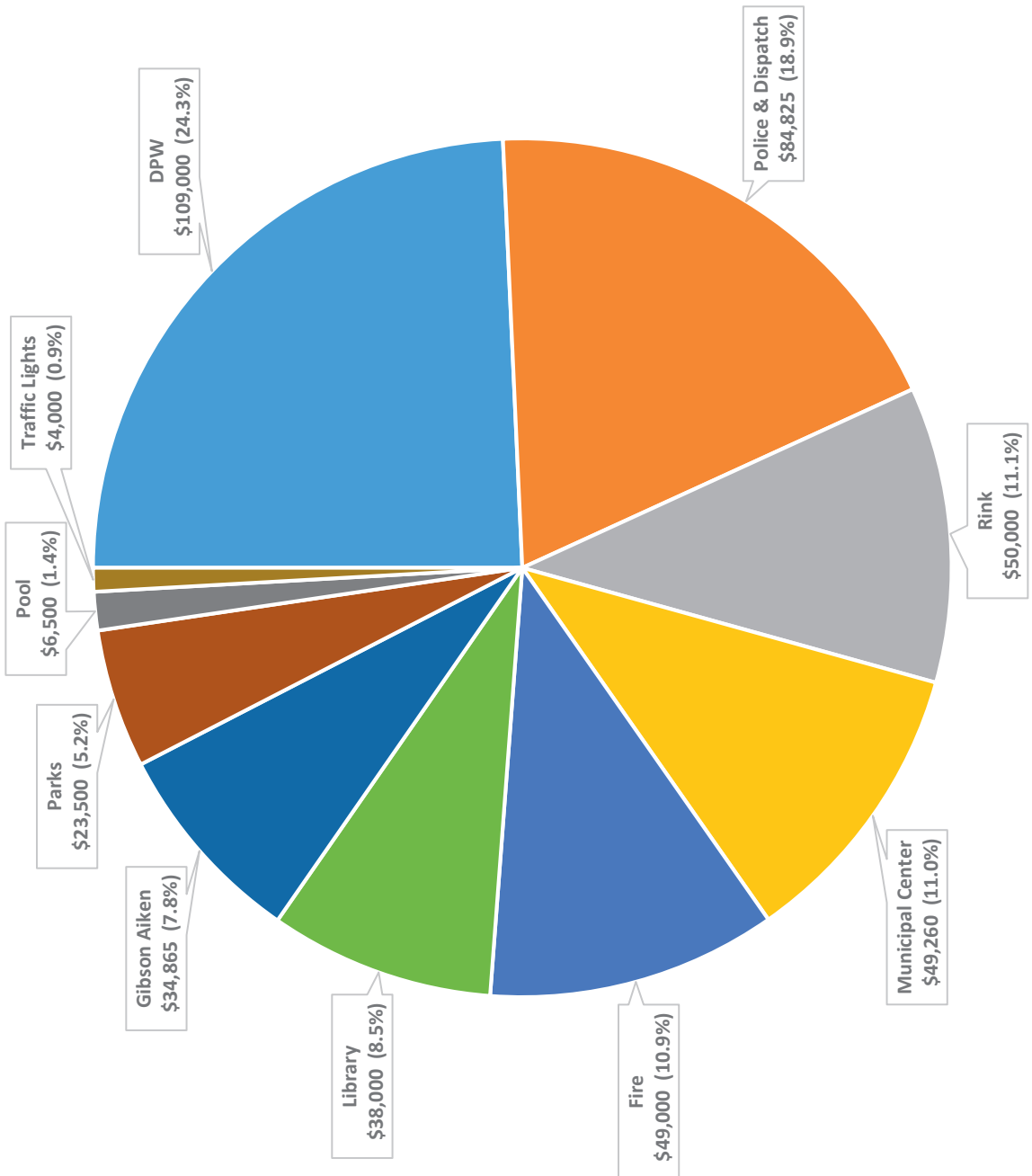
ENERGY USE IN GENERAL FUND FACILITIES FY15 - FY21
(INCLUDES VEHICLES, HEAT, ELECTRICITY)



FY21 BUDGET GRAPHS & CHARTS

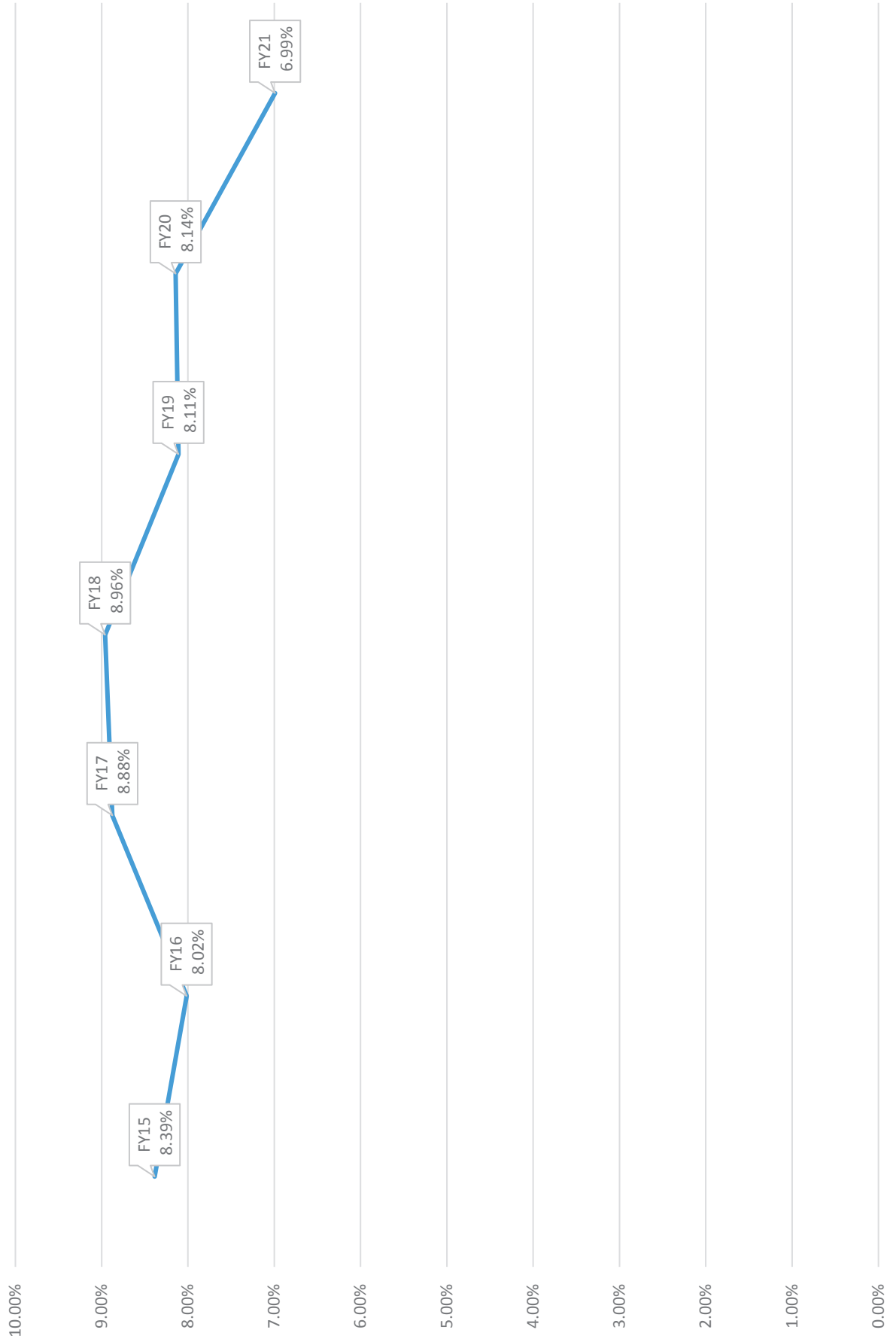
SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

ENERGY RELATED COSTS (VEHICLES, ELECTRICITY, FUEL)



FY21 BUDGET GRAPHS & CHARTS

**DEBT & DEBT SERVICE COSTS AS A PERCENTAGE OF BUDGET
FY15 - FY21**



TOWN OF BRATTLEBORO, VERMONT

FINANCIAL STATEMENTS AS OF JUNE 30, 2019

AND INDEPENDENT AUDITOR'S REPORT



**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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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, 2019, 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, 2019, 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 6, 2019, 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 6, 2019

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

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, 2019

Reporting the Town's Most Significant Funds

The fund financial statements begin on page 12 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, 2019

Financial Highlights

- The net position of the Town's governmental activities increased by \$754,185, or approximately 3.6%. The net position of our business-type activities increased by \$787,548, or approximately 2.3%.
- The cost of all of the Town's programs was \$26,073,017, with no new programs added this year. Program costs were up \$1,903,916 this year over the previous year due, in large part, to costs associated with general government.
- The General Fund reported a decrease in fund balance this year of \$376,583, which was \$393,417 better than budgeted. This favorable budget variance was due to higher interest income, lower expenditures in employee benefits, the police department and the town manager's department offset, in part, by higher expenditures for public works and insurance premiums.
- The unassigned fund balance of the General Fund was \$2,047,513 as of June 30, 2019. This represents the amount of funds available for future budgets. The committed fund balance of \$337,119 is \$42,119 to fund the joint promotion of Brattleboro by the Brattleboro Area Chamber of Commerce and the Downtown Brattleboro Alliance and \$295,000 to fund various 2020 capital projects. The non-spendable fund balance was \$746,978, including \$738,772 in prepaid expenditures and inventories of \$8,206.
- The Development Fund reported an increase in fund balance this year of \$90,068 compared to a decrease of \$114,821 in the prior year. This increase was largely due to positive investment returns on a zero coupon bond.
- The Capital Projects Fund reported an increase in fund balance this year of \$89,424, compared to a decrease of \$3,982,406 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

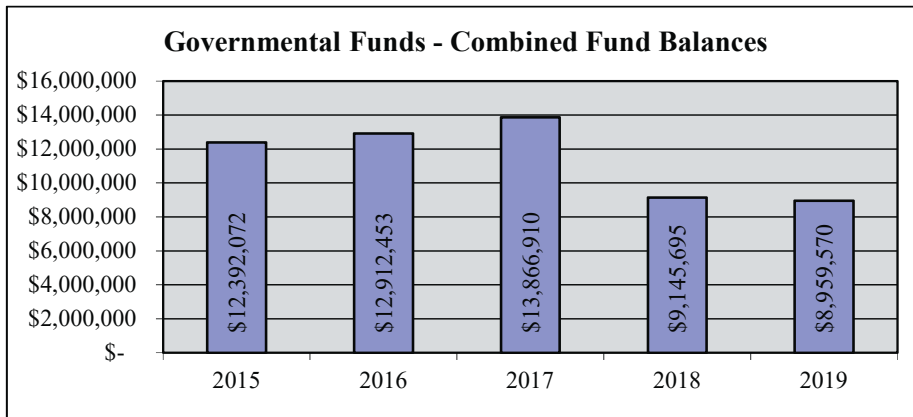
The Statement of Net Position as of June 30, 2019 shows total recorded assets of the Town are \$104,592,634. This includes the net value of capital assets of \$82,911,295. Total assets reported in 2018 were \$103,829,499. Of the 2019 assets, \$17,813,816 are current assets. The noncurrent assets are 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, 2019 totaled \$2,423,440. The liabilities of the Town at June 30, 2019 totaled \$44,445,076 including \$1,712,164 in current liabilities, and \$42,732,912 in noncurrent liabilities. 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. Deferred inflows of the Town at June 30, 2019 totaled \$5,493,710.

The Statement of Activities reports total operating expenses for 2019 of \$26,073,017 which includes depreciation of capital assets of \$4,574,533. Total expenses for 2018 were \$24,169,101 (including depreciation of capital assets of \$4,040,464). 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 \$15,472,744 and \$14,815,623 for 2019 and 2018, 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, 2019, the Town's total revenues exceeded expenses by \$1,541,733 and increased net position at June 30, 2019 to \$57,077,288. For the year ending June 30, 2018, revenues exceeded expenses, increasing government-wide net position by \$3,099,840.

**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

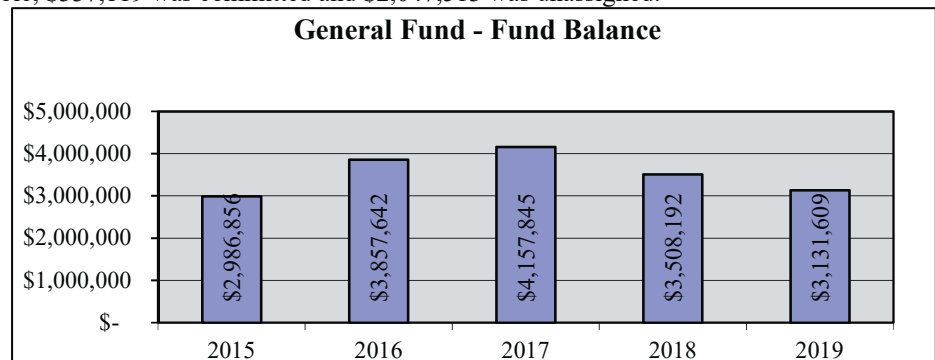
Governmental Funds



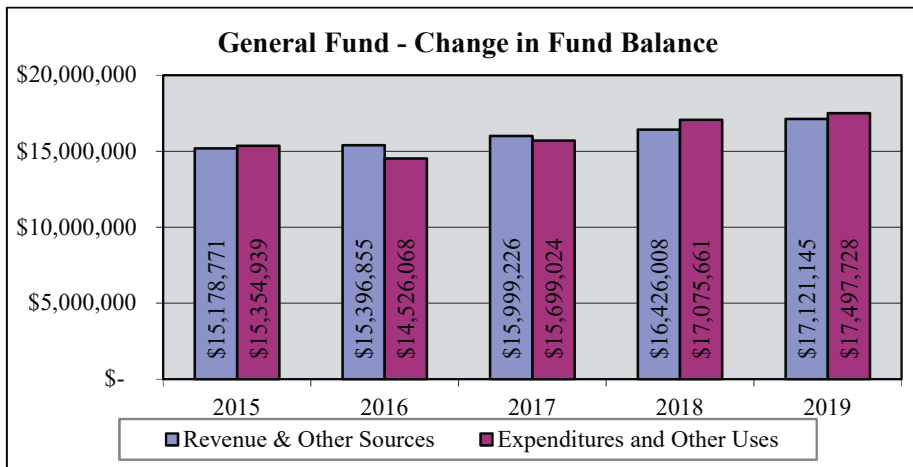
The Town's governmental funds reported combined ending fund balances of \$8,959,570 a decrease of \$186,125 for the year then ended.

In 2018 the General Fund experienced a decrease in fund balance of \$649,653. In 2019 the General Fund recorded a decrease in fund balance of \$376,583, resulting in a June 30, 2019 fund balance of \$3,131,609, of which \$746,978 was non-spendable, \$337,119 was committed and \$2,047,513 was unassigned.

Both the 2019 and 2018 decrease in fund balance resulted from the planned use of fund balance to fund capital projects.



As shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund, revenues exceeded

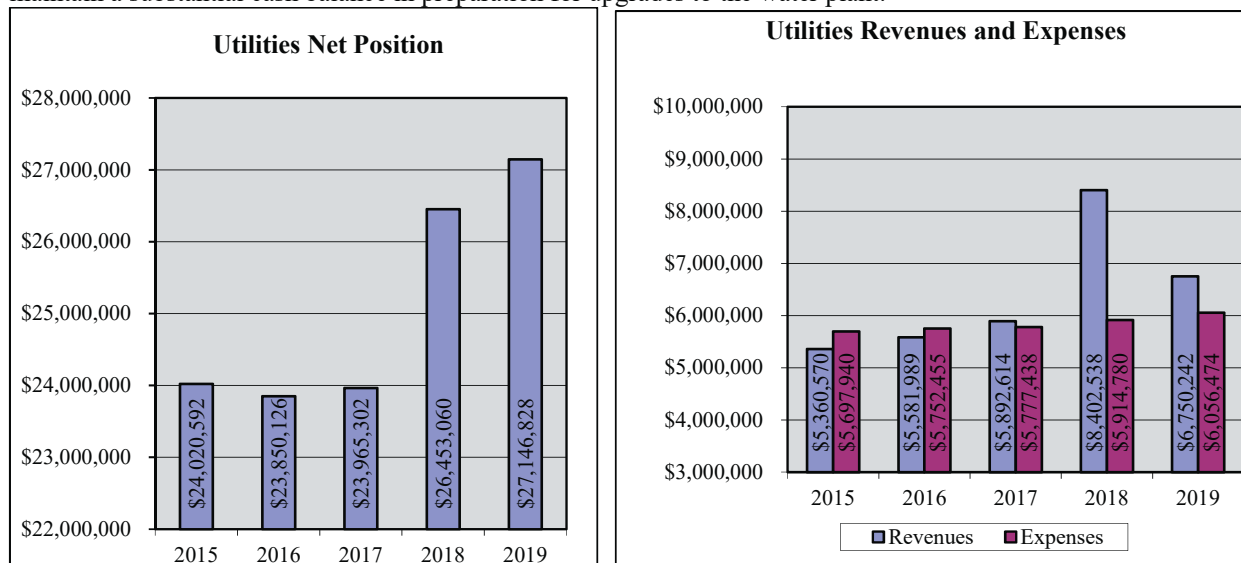


the budget by \$132,729. Actual expenditures were less than the budgeted expenditures by \$298,188. Monitoring of expenditures and revenues is conducted on an on-going basis with financial reports being reviewed on a monthly basis by the Selectboard.

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

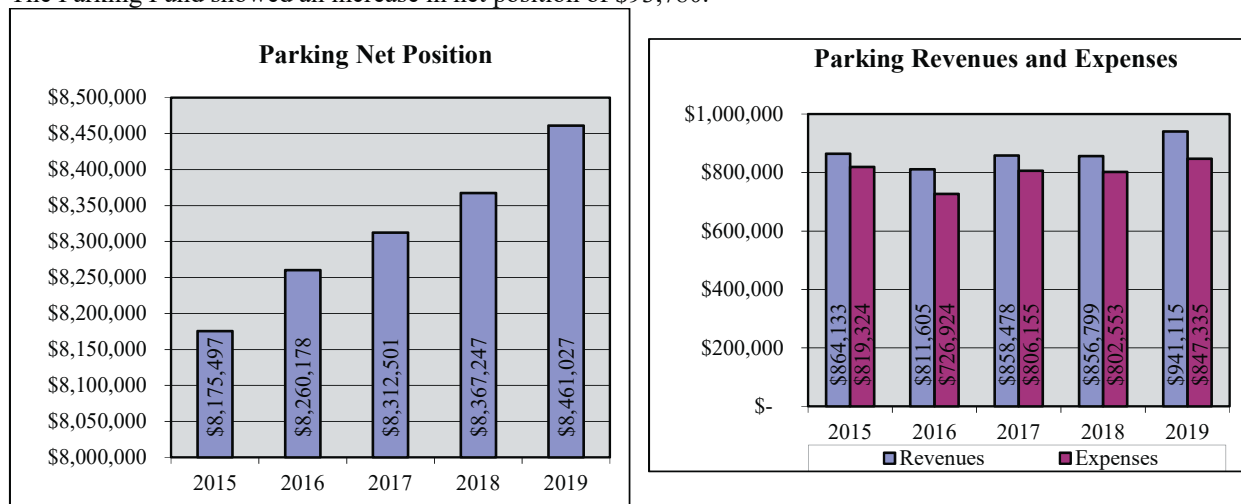
Proprietary Funds:

The Utilities Fund net position increased by \$693,768 in 2019. 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 \$1,435,505 and non-operating revenue was \$91,063 in 2019 compared to \$40,070 in 2018. Non-operating expense for interest for the years ending June 30, 2019 and 2018 were \$567,600 and \$619,119, respectively. Transfers out were \$265,200 and \$260,000 in 2019 and 2018.

The Parking Fund showed an increase in net position of \$93,780.



Operating revenue increased by \$82,182 from the previous year due to increased parking ticket revenue. Operating expenses increased by \$61,237, primarily due to an increase in depreciation expense. Non-operating revenues increased by \$89. Operating revenues exceeded operating expenses by \$112,358 and non-operating revenue was \$18,922 in 2019 compared to \$18,833 in 2018. Non-operating expense for interest for the years ending June 30, 2019 and 2018 were \$1,545 and \$0, respectively. Transfers out were \$37,500 and \$55,500 in 2019 and 2018, respectively.

**TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

Capital Assets and Debt Administration

Capital Assets

At June 30, 2019, the Town had \$82,911,295 compared to \$83,483,702 at June 30, 2018 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 decrease (including additions and deductions) of \$572,407 from last year.

Debt Administration

As of June 30, 2019, the Governmental Activities had \$12,069,556 in debt and capital leases outstanding compared to \$12,646,344 at June 30, 2018, a net decrease of \$576,788 (4.6%). This decrease is the result of a new loan of \$500,000 and principal payments on governmental debt (\$961,333) and leases (\$115,455). As of June 30, 2019, the Utilities Fund had \$22,870,156 in debt outstanding compared to \$24,284,218 at June 30, 2018, a decrease of \$1,414,062 (5.8%). This decrease is due to principal payments on debt of \$1,414,062. As of June 30, 2019, the Parking Fund had \$400,000 in outstanding debt compared to \$600,000 at June 30, 2018, representing a decrease of \$200,000 (33.3%). 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 2020, 54% 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 2020.

Total fiscal year 2020 General Fund budgeted expenditures approved by the Town Meeting Members was \$18,068,192 which represents an increase of \$312,277 from the fiscal year 2019 budgeted expenditures. This increase is primarily the result of increases in workers' compensation and liability insurance and staff salaries. The municipal portion of the Town's property taxes approved by Town Meeting Members as part of the overall fiscal year 2020 budget was \$14,721,497 which represents a decrease of \$155,146 from the property taxes approved in fiscal year 2019. This decrease results from the adoption of a 1% local option sales tax in fiscal year 2020. The fiscal year 2020 municipal property tax rate (including the local agreement rate) was \$1.2594 per \$100.00 of valuation. This represents a decrease of \$0.0168 per \$100.00 of valuation (1.4%).

Total fiscal year 2020 Utility Fund budgeted expenditures approved by the Selectboard was \$6,207,675, which represents an increase of \$108,918 from the fiscal year 2019 budgeted expenditures. Total fiscal year 2020 Utility Fund budgeted revenues are \$6,186,677, which is up 0.2% over fiscal year 2019 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, 2019 | | | |
| | Governmental Activities | Business-type Activities | Totals |
| ASSETS: | | | |
| Cash and cash equivalents | \$ 12,111,605 | \$ 224,777 | \$ 12,336,382 |
| Investments | 2,118,948 | - | 2,118,948 |
| Receivables: net of allowance for uncollectibles | | | |
| Property taxes | 655,472 | - | 655,472 |
| Accounts | 222,821 | 1,493,480 | 1,716,301 |
| Internal balances | (5,702,268) | 5,702,268 | - |
| Prepaid expenses | 744,734 | 83,600 | 828,334 |
| Inventory | 8,206 | 150,173 | 158,379 |
| Loans receivable, net of allowance for uncollectibles | 3,867,523 | - | 3,867,523 |
| Capital assets (net of accumulated depreciation) | | | |
| Land and land improvements | 4,919,969 | 2,688,561 | 7,608,530 |
| Construction in Progress | 194,934 | 348,381 | 543,315 |
| Buildings and building improvements | 13,837,483 | 36,517,305 | 50,354,788 |
| Vehicles and equipment | 4,754,019 | 1,272,131 | 6,026,150 |
| Roads, Bridges and sidewalks | 6,466,444 | - | 6,466,444 |
| Distribution and Collection Systems | - | 11,912,068 | 11,912,068 |
| Total Assets | <u>44,199,890</u> | <u>60,392,744</u> | <u>104,592,634</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Related to Town's Participation in VMERS | 2,016,349 | 262,537 | 2,278,886 |
| Deferred OPEB expense | 144,554 | - | 144,554 |
| Total deferred outflows | <u>2,160,903</u> | <u>262,537</u> | <u>2,423,440</u> |
| LIABILITIES: | | | |
| Accounts payable | 875,402 | 137,100 | 1,012,502 |
| Accrued Payroll | 161,209 | 24,041 | 185,250 |
| Accrued Compensated absences | 136,714 | 127,604 | 264,318 |
| Accrued Interest | 70,306 | 149,788 | 220,094 |
| Due to fiduciary funds | 30,000 | - | 30,000 |
| Noncurrent Liabilities | | | |
| Due within One year | 1,129,553 | 1,638,657 | 2,768,210 |
| Due in more than One Year | <u>17,992,895</u> | <u>21,971,807</u> | <u>39,964,702</u> |
| Total Liabilities | <u>20,396,079</u> | <u>24,048,997</u> | <u>44,445,076</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Deferred revenue and grants | 3,582,280 | 989,957 | 4,572,237 |
| Deferred OPEB Inflows | 847,933 | - | 847,933 |
| Related to Town's Participation in VMERS | <u>65,068</u> | <u>8,472</u> | <u>73,540</u> |
| Total deferred inflows of resources | <u>4,495,281</u> | <u>998,429</u> | <u>5,493,710</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 18,103,293 | 29,468,290 | 47,571,583 |
| Restricted for: | | | |
| Community Development | 3,386,366 | - | 3,386,366 |
| Capital Projects | 1,888,804 | - | 1,888,804 |
| Recreation and Parks | 119,301 | - | 119,301 |
| Reappraisal | 342,145 | - | 342,145 |
| Other | 428,463 | - | 428,463 |
| Unrestricted | <u>(2,798,939)</u> | <u>6,139,565</u> | <u>3,340,626</u> |
| Total net position | <u>\$ 21,469,433</u> | <u>\$ 35,607,855</u> | <u>\$ 57,077,288</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, 2019

Exhibit B

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | |
|--------------------------------------|----------------------|-----------------------------|-------------------------|-------------------|--|-----------------------------|---------------------|
| | | Grants and Contributions | Charges for Services | Other | Governmental Activities | Business-type Activities | Totals |
| | Expenses | | | | | | |
| FUNCTIONS/PROGRAMS: | | | | | | | |
| Governmental activities - | | | | | | | |
| General government | \$ 8,365,211 | \$ 1,434,457 | \$ 432,939 | \$ - | \$ (6,497,815) | \$ - | \$ (6,497,815) |
| Public safety | 5,349,565 | 235,008 | 157,406 | - | (4,957,151) | - | (4,957,151) |
| Public works | 2,553,655 | 486,456 | 34,087 | - | (2,033,112) | - | (2,033,112) |
| Culture and recreation | 1,996,013 | 523,374 | 486,797 | - | (985,842) | - | (985,842) |
| Recycling and solid waste | 855,810 | - | 302,989 | - | (552,821) | - | (552,821) |
| Other | 351,654 | - | - | 83,814 | (267,840) | - | (267,840) |
| Total governmental activities | <u>19,471,908</u> | <u>2,679,295</u> | <u>1,414,218</u> | <u>83,814</u> | <u>(15,294,581)</u> | <u>-</u> | <u>(15,294,581)</u> |
| Business-type activities - | | | | | | | |
| Utilities | 5,791,274 | 610,074 | 5,996,803 | 76,902 | - | 892,505 | 892,505 |
| Parking | 809,835 | - | 856,634 | 64,014 | - | 110,813 | 110,813 |
| Total business-type activities | <u>6,601,109</u> | <u>610,074</u> | <u>6,853,437</u> | <u>140,916</u> | <u>-</u> | <u>1,003,318</u> | <u>1,003,318</u> |
| | <u>\$ 26,073,017</u> | <u>\$ 3,289,369</u> | <u>\$ 8,267,655</u> | <u>\$ 224,730</u> | <u>(15,294,581)</u> | <u>1,003,318</u> | <u>(14,291,263)</u> |
| GENERAL REVENUES: | | | | | | | |
| | | | | | 15,472,744 | - | 15,472,744 |
| - PROPERTY TAXES | | | | | 273,322 | 86,930 | 360,252 |
| - INVESTMENT INCOME (LOSS) | | | | | 302,700 | (302,700) | - |
| TRANSFERS IN (OUT), NET | | | | | <u>16,048,766</u> | <u>(215,770)</u> | <u>15,832,996</u> |
| Total general revenues and transfers | | | | | 754,185 | 787,548 | 1,541,733 |
| CHANGE IN NET POSITION | | | | | 20,715,248 | 34,820,307 | 55,535,555 |
| NET POSITION, July 1, 2018 | | | | | <u>21,469,433</u> | <u>35,607,855</u> | <u>57,077,288</u> |
| NET POSITION, June 30, 2019 | | | | | | | |

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

Exhibit C

| | General Fund | Development Fund | Capital Projects Fund | Other Governmental Funds | Totals Governmental Funds |
|---|----------------------|---------------------|-----------------------------|--------------------------------|---------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 11,683,203 | \$ - | \$ 423,934 | \$ 4,468 | \$ 12,111,605 |
| Investments | - | 2,118,948 | - | - | 2,118,948 |
| Receivables: | | | | | |
| Property taxes | 655,472 | - | - | - | 655,472 |
| Loans receivable, net of allowance for uncollectibles | - | 3,867,523 | - | - | 3,867,523 |
| Accounts receivable - other | 121,498 | - | 18,320 | 83,003 | 222,821 |
| Due from other funds | - | 775,495 | 1,524,751 | 1,006,796 | 3,307,042 |
| Prepaid expenditures | 738,772 | - | - | 5,962 | 744,734 |
| Inventory | 8,206 | - | - | - | 8,206 |
| Total assets | \$ <u>13,207,151</u> | \$ <u>6,761,966</u> | \$ <u>1,967,005</u> | \$ <u>1,100,229</u> | \$ <u>23,036,351</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | | | | | |
| LIABILITIES: | | | | | |
| Warrants and accounts payable | \$ 571,440 | \$ - | \$ 216,480 | \$ 87,482 | \$ 875,402 |
| Accrued liabilities - | | | | | |
| Payroll | 155,224 | - | - | 5,985 | 161,209 |
| Compensated absences | 136,714 | - | - | - | 136,714 |
| Other | 70,306 | - | - | - | 70,306 |
| Due to other funds | 8,930,297 | - | 109,013 | - | 9,039,310 |
| Total liabilities | <u>9,863,981</u> | <u>-</u> | <u>325,493</u> | <u>93,467</u> | <u>10,282,941</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Deferred property taxes | 211,560 | - | - | - | 211,560 |
| Deferred revenue and grants | - | 3,375,600 | 89,827 | 116,853 | 3,582,280 |
| Total deferred inflows of resources | <u>211,560</u> | <u>3,375,600</u> | <u>89,827</u> | <u>116,853</u> | <u>3,793,840</u> |
| FUND EQUITY: | | | | | |
| Fund balances - | | | | | |
| Nonspendable | 746,978 | 491,923 | - | 5,962 | 1,244,863 |
| Restricted | - | 2,420,785 | 305,921 | 412,159 | 3,138,865 |
| Committed | 337,119 | 473,658 | - | 471,788 | 1,282,565 |
| Assigned | - | - | 1,245,764 | - | 1,245,764 |
| Unassigned | 2,047,513 | - | - | - | 2,047,513 |
| Total fund balances | <u>3,131,610</u> | <u>3,386,366</u> | <u>1,551,685</u> | <u>889,909</u> | <u>8,959,570</u> |
| Total liabilities, deferred inflows of resources and fund equity | \$ <u>13,207,151</u> | \$ <u>6,761,966</u> | \$ <u>1,967,005</u> | \$ <u>1,100,229</u> | \$ <u>23,036,351</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, 2019

Exhibit C

| | |
|--|----------------------|
| Amount reported on Balance Sheet - Governmental Funds - total fund balances | \$ 8,959,570 |
| 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 | 60,757,766 |
| Accumulated depreciation | (30,584,917) |
| 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. | (529,865) |
| Liabilities not due and payable in the year are not reported in the governmental funds. | |
| Capital lease liability - current | (118,220) |
| Capital lease liability - noncurrent | (245,002) |
| Long-term debt - current | (1,011,333) |
| Long-term debt - noncurrent | (10,695,001) |
| 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 | 2,016,349 |
| Deferred pension credits | (65,068) |
| Deferred OPEB credits | (847,934) |
| Net pension liability | (3,839,316) |
| Deferred OPEB expense | 144,554 |
| Net OPEB liability | (2,683,710) |
| Deferred property taxes are reported in the governmental funds to offset uncollected property taxes which are not available financial resources. | 211,560 |
| Net position of governmental activities - Government-wide Statement of Net Position | \$ <u>21,469,433</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, 2019

Exhibit D

| | General Fund | Development Fund | Capital Projects Fund | Other Governmental Funds | Totals Governmental Funds |
|---|---------------------|---------------------|-----------------------------|--------------------------------|---------------------------------|
| REVENUES: | | | | | |
| Property taxes | \$ 15,374,855 | \$ - | \$ - | \$ - | \$ 15,374,855 |
| Licenses and permits | 150,590 | - | - | - | 150,590 |
| Investment income (loss) | 106,202 | 154,068 | 9,015 | 4,037 | 273,322 |
| Intergovernmental | 408,476 | - | 85,873 | 1,493,571 | 1,987,920 |
| Donations | - | - | 587,224 | 104,151 | 691,375 |
| Other departmental revenue | 763,321 | - | 71,500 | 512,621 | 1,347,442 |
| Total revenues | <u>16,803,444</u> | <u>154,068</u> | <u>753,612</u> | <u>2,114,380</u> | <u>19,825,504</u> |
| EXPENDITURES: | | | | | |
| Current - | | | | | |
| General government | 2,596,767 | 24,000 | - | 1,169,920 | 3,790,687 |
| Human services | 146,000 | - | - | 262,476 | 408,476 |
| Public safety | 4,851,485 | - | - | 81,216 | 4,932,701 |
| Public works | 1,853,955 | - | - | - | 1,853,955 |
| Culture and recreation | 1,442,187 | - | - | 268,993 | 1,711,180 |
| Recycling and solid waste | - | - | - | 855,810 | 855,810 |
| Pension and benefits | 2,893,891 | - | - | - | 2,893,891 |
| Capital Expenditures | | | | | |
| General government | - | - | 1,340,076 | - | 1,340,076 |
| Public safety | - | - | 250,538 | - | 250,538 |
| Public works | - | - | 746,833 | - | 746,833 |
| Culture and recreation | - | - | 601,741 | - | 601,741 |
| Debt service - Principal | 961,333 | - | - | - | 961,333 |
| - Capital lease principal | 115,455 | - | - | - | 115,455 |
| - Interest | 351,654 | - | - | - | 351,654 |
| Total expenditures | <u>15,212,727</u> | <u>24,000</u> | <u>2,939,188</u> | <u>2,638,415</u> | <u>20,814,330</u> |
| EXCESS OF REVENUES OR (EXPENDITURES) | <u>1,590,717</u> | <u>130,068</u> | <u>(2,185,576)</u> | <u>(524,035)</u> | <u>(988,826)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds from borrowing | - | - | 500,000 | - | 500,000 |
| Operating transfers in (out), net | (1,967,300) | (40,000) | 1,775,000 | 535,000 | 302,700 |
| Total other financing sources (uses) | <u>(1,967,300)</u> | <u>(40,000)</u> | <u>2,275,000</u> | <u>535,000</u> | <u>802,700</u> |
| NET CHANGE IN FUND BALANCES | <u>(376,583)</u> | <u>90,068</u> | <u>89,424</u> | <u>10,965</u> | <u>(186,126)</u> |
| FUND BALANCES, July 1, 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> |
| FUND BALANCES, June 30, 2019 | \$ <u>3,131,609</u> | \$ <u>3,386,366</u> | \$ <u>1,551,685</u> | \$ <u>889,909</u> | \$ <u>8,959,569</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, 2019

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 | \$ (186,126) |
| 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 | 2,913,288 |
| Depreciation | (1,864,448) |
| 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 | (113,671) |
| Current year | 211,560 |
| Accrued compensated absences are fully accrued for the governmental activities, exceeding the limited accrual for fund accounting by these amounts. | |
| Prior year | 563,298 |
| Current year | (529,865) |
| 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 | (154,278) |
| 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 | (500,000) |
| Proceeds from borrowing | - |
| Debt service - principal | 961,333 |
| Capital lease - principal | 115,455 |
| 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 | (662,361) |
| Change in net position of governmental activities - Government-wide Statement of Activities | \$ <u>754,185</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, 2019

Exhibit F

(Page 1 of 2)

| | Original and Final <u>Budget</u> | Actual (Budgetary <u>Basis</u>) | Variance Favorable (Unfavorable) |
|------------------------------------|--|--|--|
| REVENUES: | | | |
| Taxes | \$ 15,376,643 | \$ 15,374,855 | \$ (1,788) |
| Interest income | 42,000 | 106,202 | 64,202 |
| Departmental revenue - | | | |
| Town Manager | 146,500 | 185,889 | 39,389 |
| Finance | 50,000 | 53,174 | 3,174 |
| Attorney | - | - | - |
| Town Clerk | 134,500 | 121,010 | (13,490) |
| Listers | 1,800 | 2,399 | 599 |
| General services | - | - | - |
| Risk management | - | 1,475 | 1,475 |
| Planning | 54,000 | 29,580 | (24,420) |
| Benefits | - | - | - |
| Library | 34,300 | 29,607 | (4,693) |
| Fire | 20,100 | 28,308 | 8,208 |
| Municipal Center | 20,000 | 27,212 | 7,212 |
| Police | 150,472 | 129,098 | (21,374) |
| Public works | - | 34,087 | 34,087 |
| Parks and recreation | 245,400 | 272,072 | 26,672 |
| Intergovernmental - regional | 395,000 | 408,476 | 13,476 |
| Total revenues | <u>16,670,715</u> | <u>16,803,444</u> | <u>132,729</u> |
| EXPENDITURES: | | | |
| Administration - | | | |
| Town Manager | 301,470 | 244,803 | 56,667 |
| Finance | 358,806 | 362,037 | (3,231) |
| Town Attorney | 112,080 | 107,783 | 4,297 |
| Town Clerk | 177,124 | 176,605 | 519 |
| Listers | 171,807 | 147,338 | 24,469 |
| General services | 230,825 | 237,450 | (6,625) |
| Risk management | 747,775 | 794,295 | (46,520) |
| Planning | 220,758 | 188,723 | 32,035 |
| Employee benefits | 3,052,940 | 2,893,891 | 159,049 |
| Debt service - bonds, notes, lease | 1,440,200 | 1,428,442 | 11,758 |
| Human services | 146,000 | 146,000 | - |

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, 2019

Exhibit F

(Page 2 of 2)

| | Final <u>Budget</u> | Actual (Budgetary <u>Basis)</u> | Variance Favorable (Unfavorable) |
|---|------------------------|---------------------------------------|--|
| EXPENDITURES (CONTINUED): | | | |
| Auxiliary services | 460,800 | 421,946 | 38,854 |
| Library | 618,045 | 631,379 | (13,334) |
| Fire Department | 1,880,825 | 1,877,282 | 3,543 |
| Municipal center | 150,194 | 151,505 | (1,311) |
| Police Department | 2,183,230 | 2,058,887 | 124,343 |
| Police dispatch | 516,022 | 493,370 | 22,652 |
| Public works | 1,739,441 | 1,853,955 | (114,514) |
| Regional | 115,600 | 108,228 | 7,372 |
| Recreation and parks | 808,973 | 810,808 | (1,835) |
| Downtown Alliance | <u>78,000</u> | <u>78,000</u> | <u>-</u> |
| Total expenditures | <u>15,510,915</u> | <u>15,212,727</u> | <u>298,188</u> |
| EXCESS OF REVENUES OR (EXPENDITURES) | <u>1,159,800</u> | <u>1,590,717</u> | <u>430,917</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in | 315,200 | 317,700 | 2,500 |
| Operating transfers out | <u>(2,245,000)</u> | <u>(2,285,000)</u> | <u>(40,000)</u> |
| Total other financing sources (uses) | <u>(1,929,800)</u> | <u>(1,967,300)</u> | <u>(37,500)</u> |
| NET CHANGE IN FUND BALANCES | \$ <u>(770,000)</u> | \$ <u>(376,583)</u> | \$ <u>393,417</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, 2019

Exhibit G

| | <u>Utilities Fund</u> | <u>Parking Fund</u> | <u>Totals Proprietary Funds</u> |
|--|---------------------------|-------------------------|---|
| ASSETS: | | | |
| Current assets - | | | |
| Cash and cash equivalents | \$ 224,727 | \$ 50 | \$ 224,777 |
| Accounts receivable: net of allowance for uncollectibles | | | |
| Accounts | 1,480,959 | 12,521 | 1,493,480 |
| Due from other funds | 5,587,885 | 114,383 | 5,702,268 |
| Inventory | 150,173 | - | 150,173 |
| Prepaid expenses | 72,116 | 11,484 | 83,600 |
| Capital assets (net of accumulated depreciation) | | | |
| Land and land improvements | 1,361,822 | 1,326,739 | 2,688,561 |
| Construction in Progress | 345,131 | 3,250 | 348,381 |
| Buildings and building improvements | 29,292,964 | 7,224,341 | 36,517,305 |
| Distribution and Collection Systems | 11,912,068 | - | 11,912,068 |
| Vehicles and equipment | 1,052,752 | 219,379 | 1,272,131 |
| Total assets | <u>51,480,597</u> | <u>8,912,147</u> | <u>60,392,744</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Related to Town's Participation in VMERS | <u>222,303</u> | <u>40,234</u> | <u>262,537</u> |
| LIABILITIES: | | | |
| Accounts payable | 118,151 | 18,949 | 137,100 |
| Accrued payroll | 20,662 | 3,379 | 24,041 |
| Accrued Compensated absences | 112,029 | 15,575 | 127,604 |
| Accrued Interest | 149,788 | - | 149,788 |
| Noncurrent Liabilities | | | - |
| Due within One year | 1,438,657 | 200,000 | 1,638,657 |
| Due in more than One Year | <u>21,719,654</u> | <u>252,153</u> | <u>21,971,807</u> |
| Total liabilities | <u>23,558,941</u> | <u>490,056</u> | <u>24,048,997</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Deferred revenue and grants | 989,957 | - | 989,957 |
| Related to Town's Participation in VMERS | <u>7,174</u> | <u>1,298</u> | <u>8,472</u> |
| Total Deferred Inflows of Resources | <u>997,131</u> | <u>1,298</u> | <u>998,429</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 21,094,580 | 8,373,710 | 29,468,290 |
| Restricted | - | - | - |
| Unrestricted | <u>6,052,248</u> | <u>87,317</u> | <u>6,139,565</u> |
| Total net position | \$ <u>27,146,828</u> | \$ <u>8,461,027</u> | \$ <u>35,607,855</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, 2019

Exhibit H

| | Utilities Fund | Parking Fund | Totals Proprietary Funds |
|--|----------------------|---------------------|--------------------------------|
| OPERATING REVENUES: | | | |
| Charges for services | \$ 5,996,803 | \$ 856,634 | \$ 6,853,437 |
| Interest and penalties | 45,448 | - | 45,448 |
| Intergovernmental | 610,074 | 63,668 | 673,742 |
| Miscellaneous | 6,854 | 346 | 7,200 |
| Total operating revenues | <u>6,659,179</u> | <u>920,648</u> | <u>7,579,827</u> |
| OPERATING EXPENSES: | | | |
| Personnel services | 1,553,687 | 293,183 | 1,846,870 |
| Contractual services | 371,817 | 23,560 | 395,377 |
| Supplies and materials | 250,327 | 21,579 | 271,906 |
| Maintenance | 222,498 | 145,375 | 367,873 |
| Heat, light and power | 349,557 | 36,805 | 386,362 |
| Depreciation | 2,458,155 | 287,788 | 2,745,943 |
| Miscellaneous | 17,633 | - | 17,633 |
| Total operating expenses | <u>5,223,674</u> | <u>808,290</u> | <u>6,031,964</u> |
| Operating income | <u>1,435,505</u> | <u>112,358</u> | <u>1,547,863</u> |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Gain on sale of assets | 24,600 | - | 24,600 |
| Investment income | 66,463 | 20,467 | 86,930 |
| Interest expense | (567,600) | (1,545) | (569,145) |
| Total nonoperating revenues (expenses) | <u>(476,537)</u> | <u>18,922</u> | <u>(457,615)</u> |
| INCOME (LOSS) BEFORE TRANSFERS | 958,968 | 131,280 | 1,090,248 |
| Operating transfers out | <u>(265,200)</u> | <u>(37,500)</u> | <u>(302,700)</u> |
| CHANGE IN NET POSITION | 693,768 | 93,780 | 787,548 |
| NET POSITION, July 1, 2018 | <u>26,453,060</u> | <u>8,367,247</u> | <u>34,820,307</u> |
| NET POSITION, June 30, 2019 | \$ <u>27,146,828</u> | \$ <u>8,461,027</u> | \$ <u>35,607,855</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, 2019

Exhibit I

| | Utilities Fund | Parking Fund | Totals Proprietary Funds |
|--|--------------------------|---------------------|--------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash received from customers | \$ 6,381,008 | \$ 869,191 | \$ 7,250,199 |
| Cash paid to suppliers for goods and services | (1,215,937) | (224,057) | (1,439,994) |
| Cash payments to employees for services | (1,551,441) | (293,116) | (1,844,557) |
| Net cash provided (used) by operating activities | <u>3,613,630</u> | <u>352,018</u> | <u>3,965,648</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Interest received on investments | <u>66,463</u> | <u>20,467</u> | <u>86,930</u> |
| Net cash provided (used) by investing activities | <u>66,463</u> | <u>20,467</u> | <u>86,930</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | |
| (Increase)Decrease in pooled cash due from other funds | (1,028,116) | 221,346 | (806,770) |
| Operating transfer from (to) other funds | <u>(265,200)</u> | <u>(37,500)</u> | <u>(302,700)</u> |
| Net cash provided (used) by noncapital financing activities | <u>(1,293,316)</u> | <u>183,846</u> | <u>(1,109,470)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Purchase of capital assets, net | (693,157) | (406,939) | (1,100,096) |
| Contributed capital - intergovernmental grants | - | - | - |
| Proceeds from borrowing | - | - | - |
| Payments on bonds and bond anticipation note | (1,125,907) | (147,847) | (1,273,754) |
| Interest expense on bonds and notes | <u>(567,600)</u> | <u>(1,545)</u> | <u>(569,145)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(2,386,664)</u> | <u>(556,331)</u> | <u>(2,942,995)</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 113 | - | 113 |
| CASH AND CASH EQUIVALENTS, July 1, 2018 | <u>224,614</u> | <u>50</u> | <u>224,664</u> |
| CASH AND CASH EQUIVALENTS, June 30, 2019 | \$ <u>224,727</u> | \$ <u>50</u> | \$ <u>224,777</u> |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES: | | | |
| OPERATING ACTIVITIES: | | | |
| Operating income | \$ 1,435,505 | \$ 112,358 | \$ 1,547,863 |
| Depreciation expense | 2,458,155 | 287,788 | 2,745,943 |
| (Increase) decrease in accounts receivable | 10,205 | (12,521) | (2,316) |
| (Increase) decrease in inventory | 8,202 | - | 8,202 |
| (Increase) decrease in prepaid expenses | (11,440) | 351 | (11,089) |
| (Increase) decrease in deferred outflow | (222,303) | (40,234) | (262,537) |
| Increase (decrease) in accounts payable | (867) | 2,911 | 2,044 |
| Increase (decrease) in deferred inflow | (66,073) | 1,298 | (64,775) |
| Increase (decrease) in accrued liabilities | <u>2,246</u> | <u>67</u> | <u>2,313</u> |
| Net cash provided (used) by operating activities | \$ <u>3,613,630</u> | \$ <u>352,018</u> | \$ <u>3,965,648</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, 2019

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 | \$ 4,950 | \$ 18,849 | \$ 530,388 | \$ 554,187 |
| Investments, at fair value | 256,068 | - | 1,996,856 | 2,252,924 |
| Due from other funds | 30,000 | - | - | 30,000 |
| Total assets | <u>291,018</u> | <u>18,849</u> | <u>2,527,244</u> | <u>2,837,111</u> |
| LIABILITIES: | | | | |
| Accounts payable | - | 9,099 | 95,839 | 104,938 |
| Intergovernmental | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>9,099</u> | <u>95,839</u> | <u>104,938</u> |
| NET POSITION: | | | | |
| Held in trust for specific purpose | 291,018 | 5,000 | 2,431,405 | 2,727,423 |
| Held in trust for restricted purpose | <u>-</u> | <u>4,750</u> | <u>-</u> | <u>4,750</u> |
| Total net position | \$ <u>291,018</u> | \$ <u>9,750</u> | \$ <u>2,431,405</u> | <u>2,732,173</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, 2019

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 | \$ 36,323 | \$ 9 | \$ 55,859 | \$ 92,191 |
| Net increase (decrease) in fair value of investments | (18,001) | - | 257,077 | 239,076 |
| Operating transfers in | - | - | - | - |
| Contributions | <u>-</u> | <u>-</u> | <u>185,893</u> | <u>185,893</u> |
| Total additions | <u>18,322</u> | <u>9</u> | <u>498,829</u> | <u>517,160</u> |
| DEDUCTIONS: | | | | |
| Broker fees | - | - | 10,745 | 10,745 |
| Miscellaneous | 3,779 | 9 | 356,175 | 359,963 |
| Operating transfer out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total deductions | <u>3,779</u> | <u>9</u> | <u>366,920</u> | <u>370,708</u> |
| CHANGE IN NET POSITION | <u>14,543</u> | <u>-</u> | <u>131,909</u> | <u>146,452</u> |
| NET POSITION, July 1, 2018 | 276,475 | 9,750 | 2,299,496 | 2,585,721 |
| NET POSITION, June 30, 2019 | \$ <u>291,018</u> | \$ <u>9,750</u> | \$ <u>2,431,405</u> | <u>2,732,173</u> |

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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 retracted 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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019, 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, 2019 are as follows:

| | | <u>Governmental Activities</u> | <u>Fiduciary Funds</u> | <u>Total</u> |
|-----------------------------|----|------------------------------------|----------------------------|------------------|
| Certificates of deposit | \$ | - | - | - |
| U.S. Government obligations | \$ | 2,118,948 | 568,410 | 2,687,358 |
| International obligations | | - | - | - |
| Municipal obligations | | - | 61,969 | 61,969 |
| Corporate obligations | | - | 234,174 | 234,174 |
| Common and preferred stock | | - | 1,057,354 | 1,057,354 |
| Mutual funds - various | | - | 331,018 | 331,018 |
| | \$ | <u>2,118,948</u> | <u>2,252,925</u> | <u>4,371,873</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, 2019 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 | \$ 2,687,358 | \$ | 80,350 | 2,607,008 | \$ | - |
| International obligations | - | | - | - | | - |
| Municipal obligations | 61,969 | | 10,139 | | - | 51,830 |
| Corporate obligations | <u>234,174</u> | | <u>75,025</u> | <u>159,149</u> | - | - |
| | \$ <u>2,983,501</u> | \$ | <u>165,514</u> | <u>2,766,157</u> | \$ <u>-</u> | <u>51,830</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, 2019, the Town holds \$2,118,948 of its investments in a US Treasury Strip which matures in February 2023. The US Treasury Strip is held at Edward Jones and it represents 48% 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, 2019

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, 2019

4. Capital assets:

Capital asset activity for the year ended June 30, 2019 was as follows:

| | Balance July 1, 2018 | Increase | Decrease | Balance June 30, 2019 |
|--|-------------------------|--------------------|-------------------|--------------------------|
| Governmental activities - | | | | |
| Capital assets, not depreciated: | | | | |
| Land | \$ 1,942,694 | \$ 276,900 | 25,900 | \$ 2,193,694 |
| Construction in process | 121,287 | 73,647 | - | 194,934 |
| Total capital assets, not depreciated | <u>2,063,981</u> | <u>350,547</u> | <u>25,900</u> | <u>2,388,628</u> |
| Capital assets, depreciated: | | | | |
| Buildings and improvements | 17,538,330 | 600,116 | 80,836 | 18,057,610 |
| Improvements, other | 6,669,461 | - | - | 6,669,461 |
| Machinery and equipment | 8,815,857 | 1,666,012 | 604,709 | 9,877,160 |
| Infrastructure | 23,442,394 | 322,513 | - | 23,764,907 |
| Total capital assets, depreciated | <u>56,466,042</u> | <u>2,588,641</u> | <u>685,545</u> | <u>58,369,138</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 3,796,741 | 504,222 | 80,836 | 4,220,127 |
| Improvements, other | 3,583,607 | 359,579 | - | 3,943,186 |
| Machinery and equipment | 5,104,081 | 623,769 | 604,709 | 5,123,141 |
| Infrastructure | 16,921,585 | 376,878 | - | 17,298,463 |
| Total accumulated depreciation | <u>29,406,014</u> | <u>1,864,448</u> | <u>685,545</u> | <u>30,584,917</u> |
| Total capital assets, depreciated, net | <u>27,060,028</u> | <u>724,193</u> | <u>-</u> | <u>27,784,221</u> |
| Capital assets, net, governmental | <u>29,124,009</u> | <u>1,074,740</u> | <u>25,900</u> | <u>30,172,849</u> |
| Business-type activities - | | | | |
| Capital assets, not depreciated: | | | | |
| Land | 1,364,025 | - | - | 1,364,025 |
| Construction in process | 689,840 | 180,406 | 517,324 | 352,922 |
| Total capital assets, not depreciated | <u>2,053,865</u> | <u>180,406</u> | <u>517,324</u> | <u>1,716,947</u> |
| Capital assets, depreciated: | | | | |
| Utilities - water | 24,380,612 | 500,930 | 83,151 | 24,798,391 |
| Utilities - sewer | 51,066,541 | 556,994 | - | 51,623,535 |
| Parking | 11,508,944 | 408,230 | 268,185 | 11,648,989 |
| Total capital assets, depreciated | <u>86,956,097</u> | <u>1,466,154</u> | <u>351,336</u> | <u>88,070,915</u> |
| Less accumulated depreciation for: | | | | |
| Utilities - water | 12,341,578 | 669,374 | 83,151 | 12,927,801 |
| Utilities - sewer | 18,839,791 | 1,788,781 | - | 20,628,572 |
| Parking | 3,468,900 | 251,930 | 227,787 | 3,493,043 |
| Total accumulated depreciation | <u>34,650,269</u> | <u>2,710,085</u> | <u>310,938</u> | <u>37,049,416</u> |
| Total capital assets, depreciated, net | <u>52,305,828</u> | <u>(1,243,931)</u> | <u>40,398</u> | <u>51,021,499</u> |
| Capital assets, net, business-type | <u>54,359,693</u> | <u>(1,063,525)</u> | <u>557,722</u> | <u>52,738,446</u> |
| Government-Wide Capital assets, net | \$ <u>83,483,702</u> | \$ <u>11,215</u> | \$ <u>583,622</u> | \$ <u>82,911,295</u> |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

4. Capital assets (continued):

Depreciation expense of \$1,864,448 in the governmental activities was allocated to expenses of the general government (\$205,883), public safety (\$579,466), public works (\$770,611) and culture and recreation (\$308,488) programs based on capital assets assigned to those functions.

Depreciation expense of \$2,710,085 in the business-type activities was recorded in the Utilities Fund (\$2,458,155) and the Parking Fund (\$251,930) 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, 2019 are as follows:

Included in the interfund receivables for the Utilities Fund and Parking Fund is a \$260,000 advance from the Utilities Fund to the Parking Fund.

The accrued interest on the advance was \$1,545 as of June 30, 2019. The advance is expected to be repaid in two installments in fiscal years 2022 and 2023.

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|--------------------------|----------------------------------|-------------------------------|
| Governmental funds - | | |
| General Fund | \$ - | \$ 8,930,297 |
| Development Fund | 775,495 | - |
| Capital Projects Fund | 1,524,751 | 109,013 |
| Other Governmental Funds | <u>1,006,796</u> | <u>-</u> |
| | <u>3,307,042</u> | <u>9,039,310</u> |
| Proprietary funds - | | |
| Utilities Fund | 5,587,885 | - |
| Parking Fund | <u>114,383</u> | <u>-</u> |
| | <u>5,702,268</u> | <u>-</u> |
| Fiduciary funds | <u>30,000</u> | <u>-</u> |
| | <u>\$ 9,039,310</u> | <u>\$ 9,039,310</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, 2019 were as follows:

The General Fund received transfers of \$302,700 from the proprietary funds and \$15,000 from Other Governmental Funds as reimbursement of expenditures for administration and other operating costs.

The General Fund transferred \$510,000 to Other Governmental Funds, and \$1,775,000 to the Capital Projects Fund.

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|--------------------------|-------------------------|--------------------------|
| General Fund | \$ 317,700 | \$ 2,285,000 |
| Development Fund | - | 40,000 |
| Capital Projects Fund | 1,775,000 | - |
| Other Governmental Funds | 550,000 | 15,000 |
| Utilities Fund | - | 265,200 |
| Parking Fund | - | 37,500 |
| Fiduciary funds | <u>-</u> | <u>-</u> |
| | <u>\$ 2,642,700</u> | <u>\$ 2,642,700</u> |

The Development Fund transferred \$40,000 to Other Governmental Funds.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

7. Long-term Liabilities:

Outstanding long-term debt for the year ended June 30, 2019 consisted of:

| | Balance June 30, 2018 | Additions | Reductions | Balance June 30, 2019 | Due Within One Year |
|--|--------------------------|------------|--------------|--------------------------|------------------------|
| Governmental activities - | | | | | |
| Notes payable (1.51% - 2.32%): | | | | | |
| Highway Equipment Note | | | | | |
| payments through July 2020 | 316,000 | - | 158,000 | 158,000 | 158,000 |
| Fire Ladder Truck Note | | | | | |
| payments through July 2028 | - | 500,000 | - | 500,000 | 50,000 |
| General obligation bonds (0.44% - 5.24%): | | | | | |
| General purpose, maturities through - | | | | | |
| November 2022 | 135,000 | - | 30,000 | 105,000 | 30,000 |
| November 2028 | 3,666,667 | - | 333,333 | 3,333,334 | 333,333 |
| November 2031 | 640,000 | - | 50,000 | 590,000 | 50,000 |
| November 2036 | 7,410,000 | - | 390,000 | 7,020,000 | 390,000 |
| Capital Lease | 478,677 | - | 115,455 | 363,222 | 118,220 |
| Compensated Absences | - | - | - | 529,865 | - |
| Net OPEB Liability | - | - | - | 2,683,710 | - |
| Net Pension Liability | - | - | - | 3,839,317 | - |
| Total governmental activities | \$ 12,646,344 | \$ 500,000 | \$ 1,076,788 | \$ 19,122,448 | \$ 1,129,553 |
| Business-type activities - | | | | | |
| General obligation bonds (-3.00% - 5.64%): | | | | | |
| Parking, through December 2020 | \$ 600,000 | \$ - | \$ 200,000 | \$ 400,000 | \$ 200,000 |
| Wastewater, Revolving Loan Fund - | | | | | |
| RF1-127, through December 2033 | 8,397,035 | - | 450,502 | 7,946,533 | 459,512 |
| RF1-024, through September 2031 | 1,933,246 | - | 121,025 | 1,812,221 | 123,445 |
| RF1-171, through June 2036 | 859,083 | - | 40,121 | 818,962 | 40,923 |
| Wastewater, Recovery Zone Economic | | | | | |
| Development, through December 2030 | 9,445,000 | - | 620,000 | 8,825,000 | 630,000 |
| Special obligation bonds (-3.0% - 2.0%): | | | | | |
| Tri-Park Water, through June 2043 | 1,606,725 | - | 64,269 | 1,542,456 | 64,269 |
| Tri-Park Sewer, through June 2033 | 2,043,129 | - | 118,145 | 1,924,984 | 120,508 |
| Net Pension Liability | - | - | - | 340,308 | - |
| Total business-type activities | \$ 24,884,218 | \$ - | \$ 1,614,062 | \$ 23,610,464 | \$ 1,638,657 |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

7. Long-term debt (continued):

Government Activities – Notes Payable

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%.

Fire Ladder Truck – A capital equipment note of \$500,000 was obtained in July 2018 to partially finance the purchase of a fire ladder truck for the fire department. The note is payable over ten years with an interest rate of 2.32%.

Government Activities – Obligation Bonds

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 2036 - 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, 2019

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> |
| 2020 | \$ 1,011,334 | \$ 332,837 | \$ 1,638,658 | \$ 500,622 |
| 2021 | 848,333 | 310,014 | 1,668,545 | 490,041 |
| 2022 | 843,333 | 288,652 | 1,498,731 | 464,147 |
| 2023 | 843,333 | 265,852 | 1,534,220 | 427,962 |
| 2024 | 818,333 | 242,435 | 1,570,019 | 390,850 |
| 2025-2029 | 4,091,668 | 815,316 | 8,413,366 | 1,338,188 |
| 2030-2034 | 2,080,000 | 328,677 | 6,256,939 | 313,787 |
| 2035-2039 | 1,170,000 | 53,857 | 432,602 | 3,349 |
| 2040-2044 | - | - | 257,076 | - |
| 2045-2049 | - | - | - | - |
| | <u>\$ 11,706,334</u> | <u>\$ 2,637,640</u> | <u>\$ 23,270,156</u> | <u>\$ 3,928,946</u> |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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, 2019 are as follows:

| | <u>Governmental Funds</u> | <u>Utilities Fund</u> | <u>Totals</u> |
|---|-------------------------------|---------------------------|---------------|
| Year ending June 30, | | | |
| 2020 | 126,920 | - | 126,920 |
| 2021 | 126,920 | - | 126,920 |
| 2022 | 126,920 | - | 126,920 |
| 2023 | - | - | - |
| 2024 | - | - | - |
| Thereafter | - | - | - |
| Total minimum lease payments | 380,760 | - | 380,760 |
| Less: amount representing interest | 17,538 | - | 17,538 |
| Present value of minimum lease payments | \$ 363,222 | \$ - | \$ 363,222 |

9. Compensated absences:

Employees are granted vacation and sick leave in varying amounts. Upon retirement, termination or death, employees are compensated for unused vacation (subject to certain limitations) at their then current rates of pay. Sick leave accruals in excess of 90 days up to a maximum of 120 days will be paid to any Town employee who retires after a minimum of 20 consecutive years of service. Accrued compensated absences have been recorded in the General Fund and proprietary funds and included in accrued expenses on the Government-wide Statement of Net Position.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

11. Other postemployment benefit (OPEB) plan:

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 measurement date, the Town's plan included Sixty-Six (66) members, with ten (10) retirees and spouses receiving benefits and Fifty-six (56) 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 2019 fiscal year, the total Town premiums plus implicit costs for the retiree medical program are \$79,188. The Town is also to make a contribution to an OPEB Trust of \$0 for the 2019 fiscal year for a total contribution of \$79,188.

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 inflows and 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, 2019

11. Other postemployment benefit (OPEB) plan (continued):

As of June 30, 2019, based on an actuarial valuation date of June 30, 2018, the plan was 0% funded and had a total OPEB liability of \$2,683,710, resulting in a net OPEB liability of \$2,683,710. For the year ended June 30, 2019, the Town recognized OPEB expense of \$154,278. As of June 30, 2019, the Town reported deferred outflows of resources of \$144,554, all of which arose from the recognition of the effects of differences between expected and actual experience. On June 30, 2019 the Town reported deferred inflows of resources of \$847,933, resulting from a change in assumptions. The deferred inflows and outflows of resources will be recognized as OPEB expense over 7 years, beginning in 2019.

| Components of the Town's OPEB Expenses for the Fiscal Year Ending June 30, 2019 | |
|---|---------------|
| <i>Description</i> | <i>Amount</i> |
| I. Service Cost | \$ 229,238 |
| II. Interest on Net OPEB Liability | \$ 125,557 |
| III. Deferred (Inflows)/Outflows from Plan Design Changes* | \$ - |
| IV. Deferred (Inflows)/Outflows from Plan Experience** | \$ 18,946 |
| V. Deferred (Inflows)/Outflows from Changes in Assumptions** | \$(140,275) |
| VI. Projected Earnings on OPEB Plan Investments | \$ - |
| VII. Deferred (Inflows)/Outflows from Earnings on Plan Investments*** | \$ - |
| VIII. Total Employer Contributions | \$ (79,188) |
| IX. OPEB Plan Administrative Expense | \$ - |
| X. Other Changes in Fiduciary Net Position | \$ - |
| Net OPEB Expense | \$ 154,278 |
| * Recognized Immediately | |
| ** Amortized over 7 years | |
| *** Amortized over 5 years | |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

10. 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 3.5% 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> |
| \$2,306,749 | \$2,683,710 | \$3,141,317 |
| Discount Rate | | |
| <u>1% Decrease (2.5%)</u> | <u>Current Trend Rate (3.5%)</u> | <u>1% Increase (4.5%)</u> |
| \$3,008,726 | \$2,683,710 | \$2,397,341 |

Funded status and funding progress: An independent actuary valued the Town's OPEB liabilities as of June 30, 2018. The net OPEB liability for the postemployment healthcare benefits promised to eligible retired public safety employees was \$2,683,710 as of June 30, 2019, all of which was unfunded. The covered payroll used in the valuation (annual payroll of active employees covered by the plan) was \$2,734,153, and the ratio of the net OPEB liability to the covered payroll was 98.2%.

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 2018 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 6.5% 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)*.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

11. Pension plans: 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, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net pension liability of \$140,675,892. As of June 30, 2018, the Town's proportionate share of this was 2.97110% resulting in a liability of \$4,179,625. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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, 2018, the Town's proportion of 2.97110% was an increase of .15016% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized pension expense of \$555,878.

The Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

| | Deferred Outflow of | Deferred Inflow of |
|--|------------------------|-----------------------|
| Difference between expected and actual experience | \$ 363,044 | \$ - |
| Changes in assumptions | 462,841 | - |
| Difference between projected and actual earnings on pension plan investments | 484,404 | - |
| Changes in proportional share of contributions | 412,719 | 6,707 |
| Difference between the employer contributions and proportionate share of total contributions | | 66,833 |
| Town's required employer contributions made subsequent to the measurement date | <u>555,878</u> | <u>-</u> |
| | <u>\$ 2,278,886</u> | <u>\$ 73,540</u> |

The deferred outflows of resources resulting from the

Town's required employer contributions made subsequent to the measurement date in the amount of \$555,878 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 |
|-------------------------|--------------------|
| 2019 | 908,329 |
| 2020 | 415,736 |
| 2021 | 201,818 |
| 2022 | 123,582 |
| Total | <u>\$1,649,465</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, 2018, the retirement system consisted of 402 participating employers.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

11. Pension plans: Vermont Municipal Employees' Retirement System(continued) -

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

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, 2019

11. 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 – 5.00%

Group D – 11.475%

Employer Contributions:

Group B – 5.625%

Group D – 9.975%

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-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement

Group D - RP-2006 Blue Collar Annuitant Table with generation improvement

Healthy Post-retirement:

Groups B - 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement

Group D - 100% of RP-2014 Healthy Annuitant with generational improvement

Disabled Post-retirement:

All Groups - RP-2006 Disabled Mortality Table with generational improvement

Spouse's Age: Females three years younger than male

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

11. 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, 2019 COLA is assumed to be 1.30% 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 Normal 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, 2018, is summarized in the following table:

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return |
|-----------------|-------------------|--|
| US Equity | 18.00% | 6.10% |
| Non-US Equity | 16.00% | 7.45% |
| Global Equity | 9.00% | 6.74% |
| Fixed Income | 26.00% | 2.25% |
| Real Estate | 8.00% | 5.11% |
| Private Markets | 15.00% | 7.60% |
| Hedge Funds | 8.00% | 3.86% |
| | 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> |
|----------------------------|------------------------------|----------------------------|
| \$7,079,343 | \$4,179,625 | \$1,821,352 |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

11. 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. 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 | | <u>20</u> |
| Current year covered payroll | \$ | <u>520,199</u> |
| Current year total payroll | \$ | <u>8,259,825</u> |
| Contributions by Town (8.9% of covered payroll) | \$ | <u>46,186</u> |
| Contributions by employees (4.6% of covered payroll) | \$ | <u>23,716</u> |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

12. Fund balances:

The General Fund reported a nonspendable fund balance (\$746,978) for inventory and prepaid expenditures. The General Fund also reported a \$337,119 committed fund balance; (\$42,119) to promote Brattleboro and (\$295,000) to fund capital projects in fiscal year 2020. The General Fund's unassigned fund balance on June 30, 2019 was \$2,047,513.

The Development Fund reported a nonspendable fund balance (\$491,923) for those loan balances not offset by deferred revenue; the remaining balance of these programs are restricted (\$2,420,785) by program regulations or committed (\$473,658) by Town Meeting Members.

The Capital Projects Fund reported a restricted fund balance (\$305,921), and an assigned fund balance (\$1,245,764) 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 12) | Proprietary Funds (Page 18) | (Page 10) Governmental Business-type Activities Activities | |
| Nonspendable: | | | | |
| General Fund | \$ 746,978 | \$ - | \$ - | \$ - |
| Community Development Fund | 491,923 | - | - | - |
| Community Restorative Justice | 1,125 | - | - | - |
| Recreation Programs | 4,838 | - | - | - |
| | <u>1,244,864</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Restricted: | | | | |
| Community Development Fund | 2,420,785 | - | 3,386,366 | - |
| Fire and Police Stations Upgrade | 305,921 | - | 1,888,804 | - |
| Community Restorative Justice | 5,233 | - | - | - |
| Reappraisal Reserve | 342,145 | - | 342,145 | - |
| Recreation and Parks | - | - | 119,301 | - |
| Records Restoration | 52,598 | - | - | - |
| Other Funds | 12,183 | - | 428,463 | - |
| | <u>3,138,865</u> | <u>-</u> | <u>6,165,079</u> | <u>-</u> |
| Committed: | | | | |
| General Fund | 337,119 | - | - | - |
| Community Development Fund | 473,658 | - | - | - |
| Solid Waste Disposal | 6,013 | - | - | - |
| Energy Efficiency Fund | 13,253 | - | - | - |
| Agricultural Land Trust Preservation Fund | 51,399 | - | - | - |
| Recreation Programs | 249,729 | - | - | - |
| Skating Rink Improvements | 119,301 | - | - | - |
| Trees Program | 32,092 | - | - | - |
| | <u>1,282,564</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Assigned: | | | | |
| Capital Projects Fund | 1,126,843 | - | - | - |
| West River Park Fund | 10,278 | - | - | - |
| Skateboard Dog Park Fund | 108,643 | - | - | - |
| | <u>1,245,764</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Unassigned (governmental funds)/Unrestricted (business-type) | 2,047,513 | 6,479,871 | (2,798,939) | 6,479,871 |
| Invested in Capital Assets, Net of Related Debt: | | | | |
| Capital Assets, net of accumulated depreciation | - | 52,738,448 | 30,172,848 | 52,738,448 |
| Related Debt | - | 23,610,464 | 12,069,556 | 23,610,464 |
| | <u>-</u> | <u>29,127,984</u> | <u>18,103,292</u> | <u>29,127,984</u> |
| Total Fund Balances/Net Position | \$ 8,959,570 | \$ 35,607,855 | \$ 21,469,432 | \$ 35,607,855 |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

13. 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, 2020 through 2024 the contractual commitments are \$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 2020.

Legal services - The Town has a one-year retainer contract for legal services through March 2020. The annual cost of the contract is \$108,201 from March 23, 2019 to March 22, 2020.

14. 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.

15. 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.

Summary financial information for the District as of and for the fiscal year ended June 30, 2018 is provided below because audited financial statements for the fiscal year ended June 30, 2019 were not available as of the date of this report.

| | | | |
|-------------------------------|--------------|---------------------------|--------------|
| Assets | \$ 1,604,416 | Operating revenues | \$ 1,130,802 |
| | | Operating expenses | 1,080,510 |
| Liabilities | \$ 248,703 | Operating gain | 50,292 |
| Deferred inflows of resources | 15,509 | Nonoperating revenue, net | (42,728) |
| Net position | 1,340,204 | | |
| | \$ 1,604,416 | Change in net position | \$ 7,564 |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

16. 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, 2019, the Town abated \$336,714 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% | \$ 44,270 |
| Equipment | 75% | \$ 166,640 |
| Expanded Manufacturing Facility | | |
| Real Estate | 65% | \$ 13,829 |
| Equipment | 75% | \$ 48,659 |
| Renovated Downtown Block | 44% | \$ 39,534 |
| Construct New Factory | 15% | \$ 2,986 |
| Farmland Preservation (5) | 100% | \$ 20,796 |
| Total | | <u>\$ 336,714</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 \$210,910.

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 \$62,488.

A 44% property tax abatement on a renovated downtown block. The abatement amounted to \$39,537.

The Town negotiates property tax abatements on an individual basis. The Town has tax abatement agreements with nine entities as of June 30, 2019.

| TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY VMERS DEFINED BENEFIT PLAN June 30, 2019 | | | | | | Schedule 1 |
|---|----------------|----------------|----------------|---------------|--------------|------------|
| | 2019 | 2018 | 2017 | 2016 | 2015 | |
| Total Plan Net Pension Liability | \$ 140,675,892 | \$ 121,155,552 | \$ 128,696,167 | \$ 77,095,810 | \$ 9,126,613 | |
| Town's Proportion of the Net Pension Liability | 2.97110% | 2.82094% | 1.98470% | 1.97556% | 2.06554% | |
| Town's Proportionate Share of the Net Pension Liability | \$ 4,179,625 | \$ 3,417,726 | \$ 2,554,228 | \$ 1,523,072 | \$ 188,514 | |
| Town's Covered Employee Payroll | \$ 7,399,233 | \$ 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 | 56.49% | 48.83% | 43.26% | 49.74% | 6.66% | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 82.60% | 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 five years are shown. | | | | | | |

**TOWN OF BRATTLEBORO, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN**

June 30, 2019

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|
| Contractually Required Contribution (Actuarially Determined) | \$ 908,329 | \$ 559,032 | \$ 337,749 | \$ 301,643 | \$ 276,153 |
| Contributions in Relation to Actuarially Determined Contributions | \$ 555,878 | \$ 520,410 | \$ 460,685 | \$ 301,643 | \$ 246,153 |
| Contribution Excess/(Deficiency) | \$ (352,451) | \$ (38,622) | \$ 122,936 | \$ - | \$ - |
| Town's Covered Employee Payroll | \$ 7,399,233 | \$ 6,999,447 | \$ 5,905,014 | \$ 3,062,370 | \$ 2,832,336 |
| Contributions as a Percentage of Town's Covered Employee Payroll | 7.51% | 7.44% | 7.80% | 9.85% | 8.69% |

Notes to Schedule

Valuation Dates: June 30, 2018, 2017, 2016, 2015 and 2014

Fiscal year 2015 was the first year of implementation, therefore only five years are shown

Schedule 2

| TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION CHANGE IN THE NET OPEB LIABILITY June 30, 2019 | | | | | Schedule 3 |
|---|--------------|--------------|----------------|--|------------|
| | 2019 | 2018 | 2017 | | |
| Total OPEB Liability | | | | | |
| Service Cost | \$ 229,238 | \$ 178,623 | \$ 236,902 | | |
| Interest on Net OPEB Liability and Service Cost | 125,557 | 98,283 | 89,700 | | |
| Benefit Payments | (79,188) | (86,542) | (77,247) | | |
| Changes in Assumptions | (981,928) | - | (1,520,135) | | |
| Difference between Expected and Actual | (7,327) | - | 204,533 | | |
| Net Change in Total OPEB Liability | \$ (713,648) | \$ 190,364 | \$ (1,066,247) | | |
| Total OPEB Liability July 1 | 3,397,358 | 3,206,994 | 4,273,241 | | |
| Total OPEB Liability June 30 | \$ 2,683,710 | \$ 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 | \$ 2,683,710 | \$ 3,397,358 | \$ 3,206,994 | | |
| Fudiciary Net Position as a Percentage of the Total OPEB Liability | 0.0% | 0.0% | 0.0% | | |
| Covered Employee Payroll | \$ 2,734,153 | \$ 3,051,620 | \$ 2,962,738 | | |
| Net OPEB Liability as a Percentage of Covered Employee Payroll | 98.2% | 111.3% | 108.2% | | |
| Valuation Dates: June 30, 2018 and 2016 | | | | | |

| TOWN OF BRATTLEBORO, VERMONT REQUIRED SUPPLEMENTARY INFORMATION ACTUARIALLY DETERMINED OPEB CONTRIBUTIONS EXCESS/(DEFICIT) June 30, 2019 | | | | | Schedule 4 |
|---|--------------|--------------|--------------|--|------------|
| | 2019 | 2018 | 2017 | | |
| Actuarially Determined Contributions | \$ 370,220 | \$ 346,905 | \$ 337,476 | | |
| Contributions in Relation to the Actuarially Determined Contribution | \$ 79,188 | \$ 86,542 | \$ 86,542 | | |
| Contribution Excess (Deficiency) | \$ (291,032) | \$ (260,363) | \$ (250,934) | | |
| Covered Employee Payroll | \$ 2,734,153 | \$ 3,051,620 | \$ 2,962,738 | | |
| Contribution as a Percentage of Covered Employee Payroll | 2.9% | 2.8% | 2.9% | | |
| Valuation Dates: June 30, 2018 and 2016 Fiscal year 2017 was the first year of implementation, therefore only three years are shown | | | | | |

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - DEVELOPMENT FUND
June 30, 2019

ASSETS

| | Disaster Relief | Rental Housing | SBAP | UDAG Holstein | VCDP 1st Generation Active | VCDP 1st Generation Deferred | Total |
|---------------------------|--------------------|-------------------|--------------|------------------|----------------------------------|------------------------------------|--------------|
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - | - | \$ - | - |
| Due from other funds | 48,451 | 69,305 | 355,902 | - | 301,837 | - | 775,495 |
| Investments | - | - | - | 2,118,948 | - | - | 2,118,948 |
| Loans receivable, net | - | 842 | 676,181 | - | - | 3,190,500 | 3,867,523 |
| Total assets | \$ 48,451 | \$ 70,147 | \$ 1,032,083 | \$ 2,118,948 | \$ 301,837 | \$ 3,190,500 | \$ 6,761,966 |

**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 | - | 842 | 491,081 | - | - | - | 491,923 |
| Restricted | - | - | - | 2,118,948 | 301,837 | - | 2,420,785 |
| Committed | 48,451 | 69,305 | 355,902 | - | - | - | 473,658 |
| Assigned | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - |
| Total fund balances | 48,451 | 70,147 | 846,983 | 2,118,948 | 301,837 | - | 3,386,366 |

Total liabilities, deferred inflows
of resources and fund equity

| | | | | | | | |
|--|-----------|-----------|--------------|--------------|------------|--------------|--------------|
| | \$ 48,451 | \$ 70,147 | \$ 1,032,083 | \$ 2,118,948 | \$ 301,837 | \$ 3,190,500 | \$ 6,761,966 |
|--|-----------|-----------|--------------|--------------|------------|--------------|--------------|

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - DEVELOPMENT FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | Disaster Relief | Rental Housing | SBAP | UDAG Holstein | VCDP Active | VCDP 1st Generation Deferred | Total |
|---|--------------------|-------------------|------------|------------------|----------------|------------------------------------|--------------|
| REVENUES: | | | | | | | |
| Investment income/change in value | \$ 594 | \$ 960 | \$ 19,035 | \$ 129,427 | \$ 4,052 | \$ - | \$ 154,068 |
| Departmental and other revenue | - | - | - | - | - | - | - |
| Total revenues | 594 | 960 | 19,035 | 129,427 | 4,052 | - | 154,068 |
| EXPENDITURES: | | | | | | | |
| General government | - | - | 24,000 | - | - | - | 24,000 |
| EXCESS OF REVENUES OR (EXPENDITURES) | 594 | 960 | (4,965) | 129,427 | 4,052 | - | 130,068 |
| Operating transfers in (out) | - | - | - | - | (40,000) | - | (40,000) |
| EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES | 594 | 960 | (4,965) | 129,427 | (35,948) | - | 90,068 |
| FUND BALANCES, July 1, 2018 | 47,857 | 69,187 | 851,948 | 1,989,521 | 337,785 | - | 3,296,298 |
| FUND BALANCES, June 30, 2019 | \$ 48,451 | \$ 70,147 | \$ 846,983 | \$ 2,118,948 | \$ 301,837 | \$ - | \$ 3,386,366 |

| TOWN OF BRATTLEBORO, VERMONT | | | | | | | Schedule 7 |
|--|------------|------------------------|-------------------|------------|--------------------|------------------------------------|-------------|
| COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS | | | | | | | Page 1 of 2 |
| JUNE 30, 2019 | | | | | | | |
| ASSETS | Grants | Community | Solid | Recreation | Energy | Agricultural | |
| | Fund | Restorative Justice | Waste Disposal | Programs | Efficiency Fund | Land Trust Preservation Fund | |
| Cash and cash equivalents | \$ 106 | \$ 200 | \$ 1,121 | \$ 3,041 | \$ - | \$ - | |
| Accounts receivable | 38,323 | 860 | 43,820 | - | - | - | |
| Prepaid expenditures | - | 1,125 | - | 4,837 | - | - | |
| Due from other funds | 87,500 | 14,148 | 19,862 | 261,963 | 13,253 | 51,399 | |
| Total assets | \$ 125,929 | \$ 16,333 | \$ 64,803 | \$ 269,841 | \$ 13,253 | \$ 51,399 | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accounts payable | \$ 12,678 | \$ 740 | \$ 58,790 | \$ 15,274 | \$ - | \$ - | |
| Accrued liabilities | - | 5,985 | - | - | - | - | |
| Due to other funds | - | - | - | - | - | - | |
| Total liabilities | 12,678 | 6,725 | 58,790 | 15,274 | - | - | |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | |
| Deferred revenue | 113,251 | 3,250 | - | - | - | - | |
| FUND EQUITY: | | | | | | | |
| Fund balances - | | | | | | | |
| Nonspendable | - | 1,125 | - | 4,838 | - | - | |
| Restricted | - | 5,233 | - | - | - | - | |
| Committed | - | - | 6,013 | 249,729 | 13,253 | 51,399 | |
| Total fund balances | - | 6,358 | 6,013 | 254,567 | 13,253 | 51,399 | |
| Total liabilities, deferred inflows of resources and fund equity | \$ 125,929 | \$ 16,333 | \$ 64,803 | \$ 269,841 | \$ 13,253 | \$ 51,399 | |

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2019

| | Reappraisal Reserve | Records Restoration | Skating Rink Improvements | Trees Program | Other Funds | Total |
|---|------------------------|------------------------|---------------------------------|------------------|----------------|--------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - | \$ - | 4,468 |
| Accounts receivable | - | - | - | - | - | 83,003 |
| Prepaid expenditures | - | - | - | - | - | 5,962 |
| Due from other funds | 342,497 | 52,598 | 119,301 | 32,092 | 12,183 | 1,006,796 |
| Total assets | \$ 342,497 | \$ 52,598 | \$ 119,301 | \$ 32,092 | \$ 12,183 | \$ 1,100,229 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | 87,482 |
| Accrued liabilities | - | - | - | - | - | 5,985 |
| Due to other funds | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | 93,467 |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | |
| Deferred revenue | 352 | - | - | - | - | 116,853 |
| FUND EQUITY: | | | | | | |
| Fund balances - | | | | | | |
| Nonspendable | - | - | - | - | - | 5,963 |
| Restricted | 342,145 | 52,598 | - | - | 12,183 | 412,159 |
| Committed | - | - | 119,301 | 32,092 | - | 471,787 |
| Total fund balances | 342,145 | 52,598 | 119,301 | 32,092 | 12,183 | 889,909 |
| Total liabilities, deferred inflows of resources and fund equity | \$ 342,497 | \$ 52,598 | \$ 119,301 | \$ 32,092 | \$ 12,183 | \$ 1,100,229 |

| 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, 2019 | | | | | | | |
| | Grants Fund | Community Restorative Justice | Solid Waste Disposal | Recreation Programs | Energy Efficiency Fund | Agricultural Land Trust Preservation Fund | |
| | | | | | | | |
| REVENUES: | | | | | | | |
| Investment income/change in value | \$ - | \$ - | \$ 186 | \$ 3,058 | \$ 162 | \$ 631 | |
| Intergovernmental | 1,300,745 | 150,000 | - | - | - | - | |
| Donations and grants | 99,375 | 2,776 | - | 2,000 | - | - | |
| Departmental and other revenues | - | 12,314 | 302,989 | 164,384 | - | - | |
| Total revenues | <u>1,400,120</u> | <u>165,090</u> | <u>303,175</u> | <u>169,442</u> | <u>162</u> | <u>631</u> | |
| EXPENDITURES: | | | | | | | |
| General government | 1,168,823 | - | - | - | - | - | |
| Human services | 100,650 | 161,826 | - | - | - | - | |
| Public safety | 81,216 | - | - | - | - | - | |
| Public works | - | - | - | - | - | - | |
| Culture and recreation | 89,431 | - | - | 165,771 | - | - | |
| Recycling and Solid Waste | - | - | 855,810 | - | - | - | |
| Miscellaneous | - | - | - | - | - | - | |
| Capital outlay | - | - | - | - | - | - | |
| Total expenditures | <u>1,440,120</u> | <u>161,826</u> | <u>855,810</u> | <u>165,771</u> | <u>-</u> | <u>-</u> | |
| EXCESS OF REVENUES OR (EXPENDITURES) | (40,000) | 3,264 | (552,635) | 3,671 | 162 | 631 | |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Operating transfers in (out) | <u>40,000</u> | <u>-</u> | <u>510,000</u> | <u>(5,000)</u> | <u>-</u> | <u>-</u> | |
| NET CHANGE IN FUND BALANCES | - | 3,264 | (42,635) | (1,329) | 162 | 631 | |
| FUND BALANCES, June 30, 2018 | - | <u>3,094</u> | <u>48,648</u> | <u>255,896</u> | <u>13,091</u> | <u>50,768</u> | |
| FUND BALANCES, June 30, 2019 | \$ - | \$ <u>6,358</u> | \$ <u>6,013</u> | \$ <u>254,567</u> | \$ <u>13,253</u> | \$ <u>51,399</u> | |

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | Reappraisal Reserve | Records Restoration | Skating Rink Improvements | Trees Program | Other Funds | Total |
|--|------------------------|------------------------|---------------------------------|------------------|------------------|-------------------|
| REVENUES: | | | | | | |
| Investment income/change in value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,037 |
| Intergovernmental | 42,826 | - | - | - | - | 1,493,571 |
| Donations and grants | - | - | - | - | - | 104,151 |
| Departmental and other revenues | - | 12,200 | 20,734 | - | - | 512,621 |
| Total revenues | <u>42,826</u> | <u>12,200</u> | <u>20,734</u> | <u>-</u> | <u>-</u> | <u>2,114,380</u> |
| EXPENDITURES: | | | | | | |
| General government | - | 621 | - | 476 | - | 1,169,920 |
| Human services | - | - | - | - | - | 262,476 |
| Public safety | - | - | - | - | - | 81,216 |
| Public works | - | - | - | - | - | - |
| Culture and recreation | - | - | 13,791 | - | - | 268,993 |
| Recycling and Solid Waste | - | - | - | - | - | 855,810 |
| Miscellaneous | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>621</u> | <u>13,791</u> | <u>476</u> | <u>-</u> | <u>2,638,415</u> |
| EXCESS OF REVENUES OR | | | | | | |
| (EXPENDITURES) | 42,826 | 11,579 | 6,943 | (476) | - | (524,035) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating transfers in (out) | - | - | (10,000) | - | - | 535,000 |
| NET CHANGE IN FUND BALANCES | 42,826 | 11,579 | (3,057) | (476) | - | 10,965 |
| FUND BALANCES, June 30, 2018 | <u>299,319</u> | <u>41,019</u> | <u>122,358</u> | <u>32,568</u> | <u>12,183</u> | <u>878,944</u> |
| FUND BALANCES, June 30, 2019 | <u>\$ 342,145</u> | <u>\$ 52,598</u> | <u>\$ 119,301</u> | <u>\$ 32,092</u> | <u>\$ 12,183</u> | <u>\$ 889,909</u> |

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - CAPITAL PROJECTS FUND
JUNE 30, 2019

| | Capital Projects Fund | West River Park Fund | Skateboard Dog Park Fund | Fire and Police Station | Total |
|--|-----------------------------|----------------------------|--------------------------------|-------------------------------|--------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ 423,934 | \$ 423,934 |
| Accounts receivable | 18,320 | - | - | - | 18,320 |
| Due from other funds | 1,315,911 | 10,278 | 198,562 | - | 1,524,751 |
| Total assets | \$ 1,334,231 | \$ 10,278 | \$ 198,562 | \$ 423,934 | \$ 1,967,005 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | | | | | |
| LIABILITIES: | | | | | |
| Accounts payable | \$ 207,388 | \$ - | \$ 92 | \$ 9,000 | \$ 216,480 |
| Due to other funds | - | - | - | 109,013 | 109,013 |
| Total liabilities | 207,388 | - | 92 | 118,013 | 325,493 |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Deferred revenue | - | - | 89,827 | - | 89,827 |
| FUND EQUITY: | | | | | |
| Fund balances - | | | | | |
| Restricted | - | - | - | 305,921 | 305,921 |
| Assigned | 1,126,843 | 10,278 | 108,643 | - | 1,245,764 |
| Total fund balances | 1,126,843 | 10,278 | 108,643 | 305,921 | 1,551,685 |
| Total liabilities, deferred inflows of resources and fund equity | \$ 1,334,231 | \$ 10,278 | \$ 198,562 | \$ 423,934 | \$ 1,967,005 |

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 10

| | Capital Projects Fund | West River Park Fund | Skateboard Dog Park Fund | Fire and Police Station | Total |
|---|-----------------------------|----------------------------|--------------------------------|-------------------------------|---------------------|
| REVENUES: | | | | | |
| Investment income/change in value | \$ - | \$ - | \$ - | \$ 9,015 | \$ 9,015 |
| Intergovernmental | 85,873 | - | - | - | 85,873 |
| Donations and grants | 584,759 | - | 2,465 | - | 587,224 |
| Departmental and other revenues | <u>71,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>71,500</u> |
| Total revenues | 742,132 | - | 2,465 | 9,015 | 753,612 |
| EXPENDITURES: | | | | | |
| Capital outlay | <u>2,819,954</u> | <u>-</u> | <u>34,909</u> | <u>84,325</u> | <u>2,939,188</u> |
| EXCESS OF REVENUES OR (EXPENDITURES) | <u>(2,077,822)</u> | <u>-</u> | <u>(32,444)</u> | <u>(75,310)</u> | <u>(2,185,576)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds from borrowing | 500,000 | - | - | - | 500,000 |
| Operating transfers in (out), net | <u>1,715,000</u> | <u>-</u> | <u>60,000</u> | <u>-</u> | <u>1,775,000</u> |
| Total other financing sources (uses) | <u>2,215,000</u> | <u>-</u> | <u>60,000</u> | <u>-</u> | <u>2,275,000</u> |
| NET CHANGE IN FUND BALANCES | 137,178 | - | 27,556 | (75,310) | 89,424 |
| FUND BALANCES, July 1, 2018 | <u>989,665</u> | <u>10,278</u> | <u>81,087</u> | <u>381,231</u> | <u>1,462,261</u> |
| FUND BALANCES, June 30, 2019 | \$ <u>1,126,843</u> | \$ <u>10,278</u> | \$ <u>108,643</u> | \$ <u>305,921</u> | \$ <u>1,551,685</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, 2019, 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 6, 2019.

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 Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Batchelder Associates, P.C.

Batchelder Associates, P.C.
Barre, Vermont
License #945
September 6, 2019



Batchelder Associates, PC

TOWN OF BRATTLEBORO, VT

REPORTS ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS, INTERNAL CONTROLS AND
COMPLIANCE WITH LAWS AND REGULATIONS

JUNE 30, 2019

TOWN OF BRATTLEBORO, VERMONT
JUNE 30, 2019
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Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT

The Brattleboro Selectboard
Town of Brattleboro, Vermont

Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the Town of Brattleboro, Vermont for the year ended June 30, 2019, and the related notes.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the 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 the financial statements that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit 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 the Uniform Guidance 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 opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the expenditures of federal awards of the Town of Brattleboro, Vermont for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Batchelder Associates, P.C.

Batchelder Associates, P.C.
Barre, Vermont
License #94
September 6, 2019



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

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, the aggregate discretely presented component units, 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, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated September 6, 2019.

Internal Control over Financial Reporting

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

Batchelder Associates, P.C.

Batchelder Associates, P.C.
Barre, Vermont
License #945
September 6, 2019



Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Brattleboro Selectboard
Town of Brattleboro Vermont

Report on Compliance for Each Major Federal Program

We have audited the Town of Brattleboro Vermont's (the Town) 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 Town's major federal programs for the year ended June 30, 2019. The Town'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 Town'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; 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 the 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 Town'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 for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town's 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 for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Town of Brattleboro, Vermont 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 Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 Town'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 a 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 have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

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.

Batchelder Associates, P.C.

Batchelder Associates, P.C.
Barre, Vermont
License #945
September 6, 2019

TOWN OF BRATTLEBORO, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

| Federal Grantor/Pass-through Grantor/ Program Title | Federal Program | Federal CFDA Number | Award Number | Award Amount | From Pass- Through Awards | From Direct Awards | Total | Passed through to Subrecipients |
|--|--|------------------------------------|-------------------------------|-------------------------|--|-----------------------------------|---------------------|--|
| U.S Department of Housing & Urban Development | | | | | | | | |
| Passed through Vermont Agency of Commerce and Community Development Block Grants/State's Program | Community Develop- ment Block Grant | | | | | | | |
| (subgranted to Holton Home, Inc. dba Bradley House | CDBG | 14.228 | IG-2015- Brattleboro-00013 | \$ 500,000 | \$ 51,377 | \$ - | \$ 51,377 | \$ 50,000 |
| (subgranted to Windham Windsor Housing Trust) | CDBG | 14.228 | SS-2016- Brattleboro-00005 | \$ 725,000 | \$ 591,728 | \$ - | \$ 591,728 | \$ 591,728 |
| (subgranted to Windham Windsor Housing Trust) | CDBG | 14.228 | IG-2016- Brattleboro-00010 | \$ 425,000 | \$ 420,000 | | \$ 420,000.00 | \$ 420,000 |
| | | | | <u>\$ 1,650,000</u> | <u>\$ 1,063,105</u> | <u>\$ -</u> | <u>\$ 1,063,105</u> | <u>\$ 1,061,728</u> |
| U.S. Department of Justice | | | | | | | | |
| Bulletproof Vest Partnership Program 2017 | BJA | 16.607 | 1121-0235 | \$ 4,053 | | \$ 4,053 | \$ 4,053 | \$ - |
| Bulletproof Vest Partnership Program 2018 | BJA | 16.607 | 1121-0235 | \$ 1,598 | | \$ 840 | \$ 840 | \$ - |
| | | | | <u>\$ 5,651</u> | <u>\$ -</u> | <u>\$ 4,893</u> | <u>\$ 4,893</u> | <u>\$ -</u> |
| BJA FY17 Edward Byrne Memorial Justice Assistance Grant | BJA | 16.738 | 2017-DJ-BX-0036 | \$ 17,264 | | \$ 1,414 | \$ 1,414 | |
| | | | | <u>\$ 22,915</u> | <u>\$ -</u> | <u>\$ 6,307</u> | <u>\$ 6,307</u> | <u>\$ -</u> |
| U.S. Department of Transportation | | | | | | | | |
| Passed through Vermont Agency of Transportation - | | | | | | | | |
| Welcome Center Pump Station | FHWA | 20.205 | Guilford IM 091- 1(75)(78) | \$ 474,204 | \$ 17,897 | \$ - | \$ 17,897 | \$ - |
| 2018 Equipment | NHTSA | 20.600 | GR1165 | \$ 8,000 | \$ 6,734 | \$ - | \$ 6,734 | \$ - |
| 2018 DUI Enforcement | NHTSA | 20.608 | GR1165 | \$ 4,000 | \$ 1,100 | \$ - | \$ 1,100 | \$ - |
| | | | | <u>\$ 486,204</u> | <u>\$ 25,731</u> | <u>\$ -</u> | <u>\$ 25,731</u> | <u>\$ -</u> |
| U.S. Institute of Museums and Library Services | | | | | | | | |
| Passed through Vermont Department of Libraries | | | | | | | | |
| Interlibrary Loan Courier Pilot Project | IMLS | 45.310 | LS-00-18-0046-18 | \$ 293 | \$ 293 | \$ - | \$ 298 | \$ - |
| | | | | <u>\$ 293</u> | <u>\$ 293</u> | <u>\$ -</u> | <u>\$ 298</u> | <u>\$ -</u> |
| U.S. Environmental Protection Agency | | | | | | | | |
| Passed through VT Dept of Environmental Conservation | | | | | | | | |
| Brownfields Assessment Program | EPA | 66.818 | 00A00112 | \$ 400,000 | \$ 53,885 | | \$ 53,885 | \$ - |
| U.S. Department of Education | | | | | | | | |
| Passed through Vermont Dept of Children & Families-Child Development Division | | | | | | | | |
| (subgrant to KidsPLAYce, Inc.) | Dept of Education | 84.412 | 03440-34110-18- ELCG24 | \$ 200,000 | \$ 100,650 | \$ - | \$ 100,650 | \$ 100,650 |
| TOTAL AWARDS & EXPENDITURES: | | | | <u>\$ 2,759,412</u> | <u>\$ 1,243,664</u> | <u>\$ 6,307</u> | <u>\$ 1,249,976</u> | <u>\$ 1,162,378</u> |

TOWN OF BRATTLEBORO, VERMONT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization- The Town of Brattleboro, Vermont operates under a Selectboard/Representative form of government and provides the following services as authorized by its charter: public safety-police and fire, highways and streets, water, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services.

A. Uniform Guidance Reporting Entity – For purposes of complying with 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)*, the Town includes all funds and programs that are considered part of the primary governmental unit, as described in the basic financial statements as of and for the year ended June 30, 2019.

B. Basis of presentation – The information in the accompanying schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

1. Federal award – Pursuant to the Uniform Guidance, federal award means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. The Town receives direct federal awards, of which some are direct, and some are passed through the State of Vermont.

2. Federal financial assistance – Under the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Federal financial assistance does not include direct federal cash payments to individuals.

3. Major and nonmajor programs – The Uniform Guidance establishes risk-based criteria for determining those major programs to be tested for compliance with program requirements. Nonmajor federal programs are included on the Schedule of Expenditures of Federal Awards but are subject to lower levels of testing.

C. Basis of accounting – The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

2. SUB RECIPIENTS:

The Town sub granted federal awards totaling \$1,061,728 under CFDA #14.228, U.S. Department of Housing and Urban Development and \$100,650 under CFDA #84.412, U.S Department of Education.

3. LOANS

The Town had no loans of federal awards during fiscal year ended June 30, 2019.

TOWN OF BRATTLEBORO, VERMONT
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

A: SUMMARY OF AUDITOR'S RESULTS:

Financial Statements –

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None Reported*

Noncompliance material to financial statements noted? *No*

Federal Awards –

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *No*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required by 2 CFR section 200.516(a) are reported: *No*

Identification of major programs:

- *U. S. Department of Housing & Urban Development CFDA #14.228 (Pass through)*

Dollar threshold used to distinguish between Type A and Type B programs: *\$750,000*

Auditee qualified as low-risk auditee: *Yes*

B: AUDIT FINDINGS – FINANCIAL STATEMENTS:

The audit disclosed no findings required to be reported.

C: AUDIT FINDINGS – FEDERAL AWARDS:

The audit disclosed no findings required to be reported.

TOWN OF BRATTLEBORO, VERMONT
STATUS OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

There are no unresolved prior audit findings applicable to this auditee. Follow up of finding found corrective action in place.

PRIOR YEAR FINDING – CORRECTED:

2018-01: Sub-recipient monitoring – Corrective Action Taken

WINDHAM SOUTHEAST SCHOOL DISTRICT

WSESU / WSESD SEEK TO IDENTIFY CHILDREN WITH DISABILITIES FOR EDUCATIONAL SERVICES

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 (WSESU) and Windham Southeast School District (WSESD) with all of its member towns (Brattleboro, Dummerston, Guilford, Putney, and Vernon) (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 Dis-

trict 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/WSESD 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/Windham Southeast School District, 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 THE WINDHAM SOUTHEAST SCHOOL DISTRICT BOARD

This year heralded significant change for our school governance. The Windham Southeast School District (WSESD) was created by merging Brattleboro, Dummerston, Guilford, Putney and BUHS districts and serves over 2000 students in 10 educational entities PreK-12 (Academy, Green Street, Oak Grove, Dummerston, Guilford Central, Putney Central, BAMS, BUHS, WRCC and EES). Our current board includes two residents from each town elected by voters in all towns. All board members represent all constituents in all towns. Our district, alongside Vernon make up our Supervisory Union, the WSESU.

Merger requires school budget process changes as well. Traditional Town Meeting school budget votes will be replaced by the WSESD School district annual meeting on March 17th at 7pm in the BUHS gymnasium. We invite you to our meeting to learn about and vote on the FY21 merged budget.

Merger has not affected how our schools continue to serve all our children. Many innovations this year were implemented to assist students who have experienced significant trauma and need extra support to be successful. However, these practices, such as Restorative Justice, Positive Behavior Intervention and Supports (PBIS) and Trauma Informed practices are good for all our children. These practices help all students build resilience, increase self-regulation and foster positive relationships with adults. Academy has refined tiered system of supports and restorative justice practices. Both Guilford Central and Green Street have been recognized statewide for their positive behavior supports. Putney Central is refining their restorative practices expanding their mindfulness work. BAMS has worked with Judy Dow and Mikaela Simms increasing the focus on diversity and equity and also focused on implementing tiers of support. Fourteen BUHS educators received training in trauma informed practices geared for students in upper grades. Green Street added extensive after-school options, while Dummerston welcomed both a new principal, Julianne Eagan, and an in-school PreK program. Oak Grove also welcomes new principal Mary Kaufmann and is concentrating on their classroom level interventions. The WRCC welcomes Nancy Wiese as a new director and is reinstating the Early Childhood Program in response to our local need for well-trained early childhood educators. Early Education Services (EES)

which offers year-round programs for students and supports for families launched a Foster Parent Support Group this year. Our board is grateful for our staff who model lifelong learning and innovate to support all WSESD children.

For our board, these first nine months as a newly merged district have also been action packed. Each season has brought a new set of challenges and opportunities.

In an eventful summer for a school board, we presented and passed our first budget, approved policies required for the school year and assured our meetings were filmed on BCTV for accessibility in our new larger geographic district. To help manage our workload, we created committees to make recommendations in the areas of finance, policy, climate crisis, diversity, programmatic and performance equity, communications and personnel. The public is welcome at committee meetings and agendas can be found on the WSESU website alongside full board meetings.

This fall voters approved four amendments to our new district 'Articles of Agreement'. The amendments added two additional Brattleboro resident seats, a town vote for both school closure and for grade elimination. A fourth amendment created School Based Leadership Councils which include the school principal, staff, parents, community members and students where appropriate, and a school board member and were created to assure our schools continue to reflect the needs and spirit of their communities. Several councils have begun operation, if you have interest in participating on a Leadership Council, please contact the school principal where you might want to serve. The board believes these amendments help move our district from a forced merger to a more unified district. We are grateful to stakeholders who took the time to understand and vote on these changes.

This fall the board also considered BUHS athletic field improvements. We heard from over 200 stakeholders and spent 100's of hours studying current field utilization, research on effects of artificial and natural turf on the health of our students and our planet, costs, and parity for girls in sports as required by good sense and federal law. The board voted to fund a study using these parameters to consider all options for best utilizing our fields and to include a community stakeholder

group in the process.

Winter has brought two great board responsibilities; budgeting and Superintendent hiring. This budget will be the combined budget for all our schools and voted at our annual meeting. While the budget was not finalized in time for this publication, we expect expenditure increases around 3.5%, primarily from increased healthcare and Special Education costs. Our Special Education staff has worked to assure the recent increase in student needs are met with the most cost-effective strategies. The board is continuing to work with administration to find areas for cost savings that will not impact programming for our students. Unfortunately, no substantial savings from consolidation have been found in this first budget. The full budget will be available on the WSESU website in February.

This winter Superintendent Lyle Holiday announced her retirement after serving our Supervisory Union for 39 years. Lyle has served with integrity, diplomacy, expertise and with a steadfast focus on children. During this challenging transition we cannot imagine a better Superintendent at the helm. However, we have begun the work to imagine a new leader for the WSESU and hope to fill this critical position this spring.

It has been an honor and privilege to serve our communities and we thank you for your continued support and participation. Our board is especially thankful for the assistance of Central Office staff who assured this transition went as smoothly as possible. It has also been an honor to work in support of WSESD staff. Their incredible work serving all our children makes us grateful in this year of change that some things have stayed the same.

As elected author of this report, it is my prerogative to also thank my fellow board members. They have worked with grace under pressure, diligence and brought unique perspectives to serve our children during a challenging year. It has been a true pleasure to serve with you. I look forward to joining you from the audience and regularly thanking you for your continued service.

Kristina Naylor
WSESD Board Chair
On Behalf of the WSESD Board

WINDHAM SOUTHEAST SCHOOL DISTRICT

REPORT OF THE SUPERINTENDENT OF SCHOOLS

Windham Southeast has always had the reputation of being a well working school system; therefore, the first school year under consolidation has brought few changes at the classroom level. Teachers and administrators in all schools work well together sharing resources as able and combining for professional development opportunities.

As we enter the spring of the school year, all classrooms are deep into the curricula of the grade or course. Classroom routines were established early in the school year, and students, teachers, staff and administrators continue to work on best practices in both academics and behavior practices. As we continue to focus on best practice in literacy and math, professional development has been offered to also ensure best practice in social, emotional and behavioral support in the classroom. This professional development has included work with experts on trauma informed teaching as we continue to increase skills to reach all students in our schools.

To support the focus on social, emotional, behavioral and trauma support many schools have begun or expanded restorative practices. Through the use of trained professionals within our schools and the assistance of community organizations, students and teachers have used restorative practices. One of the tenets of restorative practices is to repair harm and restore positive relations.

In addition to the above, there has been an increased focus on science education.

Through the use of Federal funds we have updated and increased the science materials available for use in the classroom. These materials provide more hands-on science opportunities for students, and also allow access to online data collection tools and simulations. As well, a significant number of classrooms are collaborating with Bonnyvale Environmental Education Center to provide both on-site and field-trip outdoor science experiences to elementary students.

All schools have leadership opportunities for students. Students work together on areas they feel would increase awareness on topics such as inclusion of all students, getting to know students outside one's immediate peer group, and other community service oriented projects. Research shows that students participating in school leadership and learning social competencies are less likely to engage in high risk behaviors.

With the approval of extra funding for Diversity, Equity and Social Justice at the first Windham Southeast School District Annual meeting in June, schools have been able to create teacher leader positions. Some of the responsibilities of the Diversity, Equity Social Justice Teacher Leaders include participating in study groups to learn more about diversity, equity and social justice, plan faculty meetings devoted to diversity, equity and social justice, increase the variety of materials in each school to show more diverse cultures. There is also ongoing work toward recruitment of a

more diverse work force in WSESU.

All school sites are working with food service providers to ensure we are offering nutritious, healthy foods. The focus has been to increase local foods, and cut down on processed foods with high sugar or fat content. Our providers have been very willing to work with us in these efforts. Additionally, school sites recycle and compost in each cafeteria and a student group at Brattleboro Union High School is looking at methods to reduce the use of plastic ware and use silverware in the cafeteria.

All the schools in Windham Southeast School District and Windham Southeast Supervisory Union appreciate the support of the greater community. Families and community members are encouraged to contact their local school for information specific to the ongoing activities and opportunities for involvement.

Please remember, new this year, the budget for Windham Southeast School District, including schools in Brattleboro, Dummerston, Guilford and Putney, including Brattleboro Union High School, Brattleboro Area Middle School and the Windham Regional Career Center will vote on the district budget at the annual meeting on March 17, 2020.

Lyle Holiday
Superintendent of Schools

Academy School

Kelly Dias
Jon Sessions
Victoria Linn
Susan Durkin

Emily Marker
Ellen Nam
Maureen Parzych
Laura Casey
Laureen Reavey
Patricia Walior
Darlyn Birse
Elizabeth Casarella
Mae Knowles
Amanda Paradis
Teresa Peterson
Nicole Plympton
Abigail Wicker
Anne Moore Odell
Katherine Rabideau
Andrew Speno
Jane Geidel
Michael Lonergan
Christina Szpila
Eric Cummings
Kyle Hoard
Sarah Kaltenbaugh
Kristina Colton (.49 fte)
Wendy Cusimano
Cameron Elliott
Rachel Glickman
Deborah Hall
Jennifer Oliver
Mary Beth Porter
Jean Schultz (.80 fte)
Alex Derosia *
Katherine Hansen *
Whitney Lynde *

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 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
Academic Support
Academic Support
Special Educator
Special Educator
Special Educator

Deborah Moranski *
Megan Boraski *
Eileen Parks
Amy Majer
Ana Ocasio
Wendy Windle
Rita Corey (.20 fte)
Brianna Davenport
Matthew Greene
Sharon Johnson *
Jody Mattulke
Deborah Coombs *
Miranda Bohl *
Robin L'Etoile *
Melissa Moore
Mary Rodriguez
Orly Hasbani

Emily Bristol
John Callahan *
Shellie Doubleday
Ashley Dunn
Megan Dupille
Regina Dyer
Laurie Given
Sondra Haskins *
Thomas Heisler
Matthew Hill
Stephanie Kendall
Carrie Lane
Mary Leary
Emily McLoughlin *
Pamela Morton
John Murphy
Pamela Nelson
Susan North
Allison Paquette
Curtis Patterson
Lynn Perna
Jarrod Price

Special Educator
Speech/Language Pathologist
Librarian
Nurse
School Counselor
Art
Music
Music
Physical Education
Teacher of the Deaf
Family Engagement and Ed. Coord.
ESOL Teacher
STEP Behavior Interventionist
STEP Intensive Case Manager
Communication Facilitator
Communication Facilitator
BEEP Teacher - Coordinator
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician
Facility Manager
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician
Custodian
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Health Paraeducator
Paraeducator

WINDHAM SOUTHEAST SCHOOL DISTRICT

Rebecca Savage
Ashley Sczupak
Cindy Shippee
Katherine Smith
Scott Smyth *
Patricia Stello
Amy Stevens Russo
Brian Thompson
Antonio Torres Morales
Geonna Wilson
Tracie Winter
Brenda Wood
Jocelyn York

Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Custodian
Custodian
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator

Edna Ortiz
Stephanie Ryder *
Deborah Soule-Schiller
Laura Winter

Paraeducator
Paraeducator
Paraeducator
Registered Behavior Technician

Note: * WSESU Funded

Oak Grove School

Mary Kaufmann
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
Heather Day *
Marisa Fuoroli *
Lisa Moranski *
Thomas Yahner *
Alexandra Oliver
Kim Rose
Catherine Crafts-Allen (.40 fte)
Kate Karter (.60 fte)
Kathryn Mason
Kimberly Lane (.40 fte)
Sandra Stockton

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
Special Educator
Librarian
Nurse
Art
Music
School Counselor
Physical Education
STEP Behavior Interventionist

Lavonne Betts
Rosamond Blouin
Deborah Bozetarnik *
Jamie Champney
Desiree Chase
Jeffrey Christmas
Alison Cornellier
Daniel Cornellier *
Lorna Daniels
Jessica Finnell *
Gregory Frost
Christie Gilbert
Emilee Rogers

Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Custodian
STEP Paraeducator
Paraeducator
STEP Paraeducator
Facility Manager
Paraeducator
Registered Behavior Technician

Note: * WSESU Funded

Itinerant
Maria Carreno

Spanish

Note: * WSESU Funded

Green Street School

Mark Speno
Maureen Hart

Principal
Administrative Assistant

Allegra Carignan
Kayla Savage
Susan Johnson
Courtney Millerick
Alison Bissonnette
Megan McGrath
Jennifer Germain
Kelsey Manwaring
Megan Altshuler
Kelly Shifflette
Kaleigh Cyr
Molly Sauvain
Caitlin Campbell
Matthew Neikirk
Joni Bonello
Loraine Bramble
Dianne Clouet (.80 fte)
Sarah Simon
Bryn Tucker
Viktoria Caruso *
Kelly Pacheck *
Rebecca Peloso *
Miranda Saxe *
Shannon Kelly
Julia Duke
Tracy Binet-Perrin
Rachel Mangan
Julie Ackerman-Hovis
Matthew LeBlanc
Alice Charkes (.80 fte)
Amy Johnston Speno
Jocelyn Horton *
Katie Keir *

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
Instructional Coach
Special Educator
Special Educator
Special Educator
Speech/Language Pathologist
Librarian
Nurse
School Counselor
Art
Music
Physical Education
French
Family Engagement and Ed. Coord.
STEP Behavior Interventionist
STEP Intensive Case Manager

Richard Abath
Elisabeth Bassett
Kathryn Bloom
Andrew Cavanagh *
Patricia Cheslawski
Amity DeAngelis
Claudia Fanto
Eugene Frost
Emily Fuller
Laurie Greenleaf
Breanna Gunn *
Caitlin Haumann
Theresa Lesure

Paraeducator
Paraeducator
Paraeducator
STEP Paraeducator
Paraeducator
Paraeducator
Paraeducator
Facility Manager
Paraeducator
Registered Behavior Technician
STEP Paraeducator
Paraeducator
Paraeducator

School Age Enrollment Chart

| School Year | Academy | Green Street | Oak Grove | Total |
|-------------|---------|--------------|-----------|-------|
| 2015-2016 | 366 | 218 | 119 | 703 |
| 2016-2017 | 342 | 225 | 122 | 689 |
| 2017-2018 | 351 | 228 | 146 | 725 |
| 2018-2019 | 353 | 227 | 140 | 720 |
| 2019-2020 | 336 | 228 | 137 | 701 |

WINDHAM SOUTHEAST SCHOOL DISTRICT

ACADEMY SCHOOL

Where learners are launched--Discovery through curiosity, creativity and intellect.

The 2019-2020 school year was launched with a new look to the lobby, thanks to Art teacher Wendy Windle and the Universal Team. The mural in the lobby features "Astro the Astronaut," our new mascot, surrounded by a spaceship and stars. The character traits of respect, responsibility, relationships, citizenship, and excellence, are illustrated throughout the school on bulletin boards and posters listing the expectations for classrooms and hallways. During Professional Development on the first day back in August, school staff collaborated to create a new mission statement for our school, "**Academy School: Where learners are launched--Discovery through curiosity, creativity and intellect,**" which will be illustrated and hung in the lobby shortly. Additionally, a school pledge has been developed and is recited each morning:

***I am an Academy Star
I am a CITIZEN of the Academy family
This is my launch pad into EXCELLENCE
I will RESPECT myself, and be
RESPONSIBLE for my actions
I promise to work hard and build positive
RELATIONSHIPS
I accept the challenge to raise the bar
I am an Academy Star!***

The Universal Team, which does similar work to Positive Behavior Interventions and Supports (PBIS), has created skits, videos, and lessons to unify the language and approach to teaching expectations within the school.

In addition to the work of the Universal Team, Restorative Justice has become an integral part of daily life at Academy School. This approach came out of a year of research by a small team of staff, and has grown through trainings with outside leaders for students as well as staff. The main goal of our Restorative Justice work is to teach students that their actions have an impact on many people, and that there are ways to take accountability for their behavior and change it when needed. Apologizing with action is an essential component, and students have learned to facilitate restorative circles with one another to repair relationships when needed. As a result of this work, our office referrals have dramatically decreased, and students are spending more time in classrooms, which is always the goal!

Professional development for staff has focused on Act 173, which is a state-wide initiative to differentiate instruction and enable all learners to access the universal instruction in the classroom. Three full days have been devoted to this learning, in addition to other meeting times. Because students enter school and learn at all different levels, this work is ongoing and challenging. The staff of Academy School have dedicated themselves to raising the bar in terms of instructional delivery, and many have implemented menu and workshop models to ensure differentiation

of content. Staff members have enjoyed and benefited from close work with the district level instructional coaches for math and literacy development.

The Academy School facility has seen many upgrades in the past year: E-911 capability on our phones, new doors in the lobby, replacements of several interactive whiteboards, and fresh paint throughout much of the building. A feasibility study has been completed to renovate the existing Resource Room for Special Education and to replace the space of the modular building by adding 2,000 Square Feet to the rear of the school building. This study will be presented to the School Board and the Community in January 2020 by Stevens & Associates, and next steps will be determined thereafter. Moving forward with these plans will benefit all learners, especially those who receive Special Education services and instruction within small groups taught by Academic Support Teachers.

Kelly Dias, Principal
Jon Sessions, Assistant Principal

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 2019-20 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 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 tenth 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 ensure a safe and predictable environment 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: Fitness Club, Running Club, Drama Club, School Musical, Art Club, Makerspace, TV Production Club, Town School Theatre with NEYT, Book Club, Hip Hop Dance, Jazz Band, Guitar lessons, Kamishibai, Poetry, Bookmaking, Fishing Club and much more. Throughout the school year 80% 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 be celebrating our eighth 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 six years we have installed a state of the art wood chip / pellet energy efficient boiler, converted a majority of our lighting to energy efficient LED 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 utilizing professional development and a continued focus on building improvements and efficiency upgrades. We are thankful for the support that we receive and are honored to serve the Brattleboro community.

Mark Speno, Principal

WINDHAM SOUTHEAST SCHOOL DISTRICT

OAK GROVE SCHOOL

This year at Oak Grove we started off with the theme "Alone we can do so little, together we can do so much!" In the small community school that we are, working together is essential and supported in so many ways. Because of this commitment to teamwork and growth Oak Grove continues to thrive as a small, but mighty, Pre-K through sixth grade school.

This school year there were not many changes to staffing or programming so we had the opportunity to look back and refresh the systems, structures, and programs that were and continue to be in place. The staff at Oak Grove is dedicated and knowledgeable, working hard to provide exciting and relevant opportunities for our students. This year we focused on our Tier One practices, or the ways in which we teach all students in a classroom. As the first adopter of Reading Street in the school district, we had the opportunity to go back and revisit the program with the perspective of having become so familiar with it. In many cases teachers have been able to take this program and make it their own, meeting the critical elements, ensuring students are getting the skills and knowledge they need, in creative and engaging ways. At the beginning of this year and as it continued, we also looked at where we are as a PBIS (Positive Behavior Interventions and Supports) school. Reinvigorating this program in our school has allowed us to celebrate as a whole school and build strong communities within each classroom.

We are lucky enough in this district to have coaches and curriculum coordinators who support the work done in our classrooms each day. Through our work on Tier One, Oak Grove School has benefited from the commitment of these district coaches to gather feedback on literacy and math instruction as well as behavioral and social emotional supports. The teachers at Oak Grove utilize the expertise of our coaches at individual, small group, and whole school levels. We have engaged in whole staff training around literacy instruction and individual teachers have created behavioral supports with the help of district resources. At Oak Grove we are also lucky to have each other to learn from; teachers work closely together with support staff and each other to identify ways to best meet student need in bi-weekly meetings, and our counselor, HCRS clinician, and BCBA have all supported staff in trainings around behavior and social emotional learning.

Beyond the educators that work in our school, the rest of the Oak Grove community is strong and committed to the growth of our students and staff. This year it was evident how close-knit this school community is at our annual Harvest Dinner and Curriculum Night. With a dinner prepared by students, staff, and families along with outside agencies like the Brattleboro Food Co-op, Edible Brattleboro, and Food Connects paired with workshops in each classroom the attendance for this event

was unbelievable. From this event in October it is evident that those connected to Oak Grove are passionate about this school and the community that has been created here.

The Harvest Dinner was just one opportunity for the Oak Grove school community to come together. We continue to have All-School Sing on Wednesday mornings. There are often many visitors at this weekly event to enjoy the music, entertainment, and educational opportunities presented by students, staff, and guests. In December, we started a monthly Coffee Social before All-School Sing as a way to facilitate connections among school community members including families and staff. Other family engagement activities have included a BINGO night and Family Game Night both of which were opportunities for families to have fun together and even learn a new game, or two.

The Oak Grove PTO continues to support the school in many ways. This fall, at the Harvest Dinner, they provided a book fair with books from a local bookstore. At this event, each student was given a voucher so that every student at Oak Grove was able to go home with a new book. With the support of the PTO Oak Grove has been able to continue to provide exciting winter sports options for students through their fundraising efforts, most pointedly with their booth at the Harris Hill Ski Jump.

At Oak Grove School we look forward to continuing to learn more, to provide appropriate supports for our students, and to offer new and engaging opportunities for the whole school community. We are appreciative for the continued support of Oak Grove School and the dedicated staff, students, and families who come together to do so much!

Mary Kaufmann, Principal

EARLY EDUCATION SERVICES

As I reflect upon this past year, I am struck by how much we have accomplished in the past 12 months.

Early Education Services continues to be a premiere program with comprehensive and supportive programming for Windham County and Region 1 young children and families. We work with an ambitious Strategic Plan which keeps us on our toes, always striving for new horizons while we maintain and improve upon the quality services we deliver. Currently, we are in the midst of developing a 3 year Strategic Plan with new goals aimed at Parent Engagement and Staff Wellness. These goals are immersed in the knowledge that relationships and individual well-being for everyone is tantamount for partnering with our program participants to strengthen their lives.

I am proud to inform you that again, according to Teaching Strategies Gold Assessments, our young "students" made significant strides in their development this year. Our nationally comparative data demonstrates that our EES infants, toddlers and preschoolers made the

following gains from fall of 2018 to spring of this year:

| Domain | Fall 2018 | Spring 2019 |
|------------------|-----------|-------------|
| Social Emotional | 71.09% | 76.59% |
| Physical | 82.42% | 84.04% |
| Language | 66.17% | 76.59% |
| Cognitive | 75.90% | 80.85% |
| Literacy | 54.22% | 73.40% |
| Mathematics | 56.63% | 72.05% |

EES provides comprehensive health services. All children receive a vision and hearing screening within 45 days of enrollment into our program. This year, after receiving initial screenings, 20 children in our program were referred to area ophthalmologists, and 9 now wear glasses. All others are being closely monitored. 23 of our children who received hearing screenings were referred to local pediatricians and audiologists, and 10 of those children received tube placements.

This year we began offering Foster Parent Support Groups to community members. The group is led by a Licensed Clinical Mental Health Counselor, and has been well attended. This robust support is important and necessary, as more Windham County children have been placed in foster homes over the past few years.

I am looking forward to 2020, and the opportunity for EES to work with and in our community to make it stronger.

Debra Gass, Executive Director

BRATTLEBORO UNION HIGH SCHOOL

Brattleboro Union High School continues to offer an excellent comprehensive high school education. In recent years we have focused our program on increasing student support, improving school culture and climate, and creating opportunities for students to personalize their high school experience. We continue to offer unparalleled co-curricular opportunities that range from a myriad number of athletic programs to a music and drama program that define excellence for New England. Our teaching staff are all certified as highly qualified by the State of Vermont and our facilities crew continue to decrease our carbon footprint and improve efficiency throughout the campus.

In recent years we have focused our professional development resources on creating a proficiency-based graduation system for BUHS. We are currently continuing the process of implementing a proficiency-based system. At this point, we are looking to coordinate more explicitly with our preK-8 colleagues to ensure a cohesive, consistent experience for our families. Over the past two years we have shifted our professional development focus towards our students' social emotional health, school climate and a strong emphasis on how we can create a school community that is sensitive to stress and trauma. This work represents a dramatic shift for our staff and we plan to return to this as an area of emphasis over the next few school years.

WINDHAM SOUTHEAST SCHOOL DISTRICT

BUHS continues to carefully assess our facility needs. As our “new” school is well into its second decade of service we are looking ahead to start some important planned maintenance on our climate systems. Our wood chip plant has seen some renovation but continues to serve us reliably and efficiently. We routinely examine and replace sections of flooring as they wear out and we are just finishing up a new maintenance garage for our outside groundskeepers. We continue to be a sustainability role model for other schools across New England and we continue to enjoy our Energy Star Status.

Our teachers remain among the very best in the area and in New England. Each of our departments are reviewing their course offerings and curricula to ensure they are relevant to the needs of our students as they graduate from high school. Our departments are examining ways to help our students become informed, discerning citizens regarding many issues such as climate change and the current political landscape. We offer 25 Advanced Placement and dual credit courses at BUHS which allow students to access college-credited courses as high school juniors and seniors. Our Mentoring and Dimensions of Social Change courses are designed to allow our students opportunities to work with local elementary students as group facilitators and one-on-one mentors. Finally, our three personalized academies (STEM, Visual and Performing Arts, and International Studies) give selected students a focused four-year program that combines rigorous course work with apprenticeships with local professionals. Our greatest strength as a school lies with our teachers, and they continually improve their instruction.

We are all proud of the work that our staff does every day at BUHS and we are also proud of the graduates that leave our school. Our students pursue a diverse array of opportunities after school; including, two and four year college, military service and apprenticeships with local employers. We are confident that our programs and staff provide all students with access to the knowledge and skills necessary for today's complex, changing world. Please visit our website at [www. http://buhs.wsesdvt.org/](http://buhs.wsesdvt.org/) to learn more about our school.

Respectfully submitted by,
Steve Perrin, Principal
Mike Harrigan, Assistant Principal
Kate Margaitis, Assistant Principal
Chris Day, Dean of Students

BRATTLEBORO AREA MIDDLE SCHOOL

My name is Keith Lyman and it is an honor and privilege to serve as the principal at BAMS. I am proud to be serving the students, parents and the Brattleboro community. Following are highlights of our programming at BAMS:

WE WELCOME NEW STAFF TO BAMS

A number of new staff members joined the BAMS family this year: Marisa Fuoroli—Special Educator, Sue Bos—Front Office,

Nicholas Yialiades—Social Studies (1-year), Charlotte Nicholson—World Languages, and Tom Nasiatka—Music. We are delighted they have joined the BAMS community of staff members.

ENROLLMENT AND STRUCTURE

Brattleboro Area Middle School has seen stability in our enrollment and we anticipate we will serve about 315 students during the 2020-21 school year. The students are divided into four grade level teams—two teams in Grade 7 (Draco and Leo) and two teams in Grade 8 (Canis Major and Taurus). At BAMS, students remain on the same academic team for two years. Two school counselors serve students on the four academic teams. In addition, our exploratory team of teachers, known as the UFOS (United Forces of Success), collectively teach all students in grades 7 and 8. Our instructional support team of teachers includes special educators and academic support teachers.

THE BAMS VISION

BAMS students and staff work hard to reflect our vision: ***Learning for Life; Caring for Others; Doing the Right Thing; Together.*** The initial letters of each statement—LCDT—drove the decision to name our four teams, and the staff chose the broad theme of ‘constellations’ (based on the recommendations put forth by the student council) to launch these names. Each of our four academic teams has taken advantage of its constellation configuration to create a strong team identity. The bulls (Taurus), the big dogs (Canis Major), the lions (Leo), and the dragons (Draco) roam the halls of BAMS in peaceful co-existence!

LOOPING

At BAMS, we enjoy the practice of assigning students to one team for two years, known as “looping.” This approach has many benefits for students, staff members and parents. Students benefit from the relationships they establish when they arrive at BAMS, the continuity of these relationships into their 8th grade year, the connections they make with each other and their teachers, and the advances they make in academic growth by being taught by teachers who come to know them quite well during this two-year period. Teachers benefit because they know their students well at the start of their second year together. They know their students’ needs, strengths and learning styles; at the same time, students know their teachers’ expectations, requirements, and teaching styles. Parents, too, share in this familiarity. Because their children have the same set of teachers for two years, parents also become knowledgeable more quickly in the second year about teachers’ expectations. In addition, looping allows us to reduce the number of teachers your child has during a two-year period, a phenomena for middle schoolers which can cause anxiety and confusion.

CURRICULUM

BAMS operates on a quarter and semester schedule. There are eight grade reports each

year, four mid-term progress reports and four end-of-quarter report cards. In addition to a traditional core curriculum in English, math, science, social studies, all BAMS students enjoy an exploratory program of full year or half year courses. Each student may take a variety of courses in such areas as art, health, technology education, physical education, music, family and consumer sciences, and world languages. In addition, our master schedule includes a period called skills block. Our intent during this period is to advance the learning of all students, offering additional academic support to address the diversity of need within our student population.

We are making an intentional effort to educate all students, to the greatest extent possible, within the context of the general education environment. Special educators, paraeducators and academic support teachers are working collaboratively with regular educators to provide supportive environments for all students.

Lastly, parents have immediate access to their children's grade reports and attendance data via the Parent Portal of Power School, our student management software program. Feedback from parents about this access is very positive.

CIRCLES OF SUPPORT

All students at BAMS receive intensive support to succeed. In addition to that which they receive from their teachers and counselors, BAMS offers students such programs as PEAK (alternative education), the Educational Support Team, the Planning Room, transition services and access to the Restorative Justice program and a school based clinician. Teachers of Special Education, Academic Support, and English as a Second Language have merged into a team called the Instructional Support Team (IST). Together, they provide students with additional academic support throughout the school day.

As in other years, BAMS offers an extended-day program, called Extensions, designed to capture students throughout the entire school year as their academic needs surface. Our goal is to prevent students from failing. This program is continuing to work well, and provides an additional period of academic support for all students in need at the end of each school day, staffed by a qualified teacher.

CO-CURRICULA ACTIVITIES

Students at BAMS have many opportunities to become involved in athletic and non-athletic co-curricular activities. Fall sports include boys and girls soccer for each grade, football, cross country running and field hockey. Winter sports include interscholastic basketball and Nordic skiing. In the spring, students participate in baseball, softball, lacrosse and track. Our philosophy is that all students who are interested will be able to play sports at BAMS. When limitations necessitate a reduced number of students on a team, we strive to create instructional leagues for

WINDHAM SOUTHEAST SCHOOL DISTRICT

students who are interested in playing and who need additional skill development work. In essence, no student is ever “cut” from playing a sport at BAMS.

We are in the 12th year of the 21st Century Community Learning Grant designed to expand the learning opportunities for all students through extended-day and summer programming. We offer a rich after-school and summer program to students for learning and enrichment opportunities. Impressively, more than two-thirds of BAMS students participate in BEAMS, athletic and other after-school programming throughout the year.

Respectfully submitted by:
Keith Lyman, Principal
Tom Daughton, Assistant Principal

WINDHAM REGIONAL CAREER CENTER

To the Citizens of the Windham Southeast School District,

As the Interim Director of the Windham Regional Career Center, it has been my pleasure to get to know many of your children. The region has a wonderful technical center that offers about 400 students in grades 9-12, an in-depth, experiential learning opportunity in the areas of:

AUTOMOTIVE TECHNOLOGY
BUSINESS
CONSTRUCTION/ARCHITECTURE
CULINARY ARTS
EARLY CHILDHOOD EDUCATION
ELECTRONICS/ELECTRICITY
ENGINEERING AND ADVANCED
MANUFACTURING
FILMMAKING AND DIGITAL EDITING
FORESTRY/NATURAL RESOURCES
HEALTH CAREERS
CAREER FOUNDATIONS
PERFORMING ARTS
PROTECTIVE SERVICES.

We also offer students classes and services in:

TECHNICAL ENGLISH
TECHNICAL MATHEMATICS
ACADEMIC SUPPORT
DUAL ENROLLMENT COURSES (High School and College Credit)
WORK-BASED LEARNING PROGRAMS
CAREER AND TECHNICAL STUDENT ORGANIZATIONS (CTSO'S).

Each year students in grades 8 and 10 have the opportunity to tour the Career Center and explore the opportunities that are offered. Our goal is to support students in learning the skills necessary to successfully enter the region's workforce.

We thank you for your ongoing support.

Sincerely,
Nancy Wiese, Interim-Director

STRONG SOCIAL SUPPORTS IN SCHOOLS LINKED TO THE SOCIAL COMPETENCIES WSESD ISSUE BRIEF #6

Executive Summary

Our world has increasing inequality, whether it relates to income, access to resources, or a variety of intense peer pressures. Windham Southeast School District promotes a Social Competency Development curriculum which increases self-efficacy, supports a school culture where all students are respected and valued. Over a span of ten years, we have learned that positive youth development that expands strengths is more effective than focusing on risk behavior. As youth increase their developmental assets, they are less likely to engage in a wide range of high-risk behaviors and schools are more safe and inclusive. National research confirms that students with expanded social competencies gain in academic achievement. We know that with a welcoming school climate, all students can be successful. We also know that the expansion of social competencies is critically important for the long-term success of all students in college, work and community life.

In these efforts being results-based is vital – our focus on improving the district's School Climate Survey measures makes us accountable to every student. The survey is taken annually by all of our students 2nd grade through high school. The responses offer a student perspective in four arenas of school life: feeling valued, physical and emotional safety, behavior, and academic support.

The establishment of strong social networks in each of our schools is central to our curriculum. Older students mentoring younger students occurs throughout the curriculum. Longstanding School Leadership Teams (or Asset Councils) exist in every one of our eight elementary and middle schools. Over 100 students are team members in 2019; the membership represents a diverse cross-section of students. Through participation in School Leadership Teams, students gain tools for promoting pro-social behaviors. They also gain confidence in teaching social competencies to peers and younger students. At Brattleboro Union High School, there are multiple opportunities for older students to become mentors to younger students. The Dimensions of Social Change class and Mentoring for Coaching and Leadership are successful examples.

Schools cannot tackle social competency development on their own. To be effective, our district has a longstanding collaboration with Building a Positive Community (BAPC), the Brattleboro Community Justice Center (BCJC), the Boys & Girls Club of Brattleboro, the Windham Regional Collegiate High School, and Landmark College. Together we leverage our collective expertise to enable all students to be changemakers in their schools and communities.

Please review the entire Fall 2019 WSESD Social Competency Leadership Brief on the district's website: <https://www.wsesu.org/community-resources.html>

Submitted by Diana Wahle

WSESD Developmental Assets Coordinator

Member, Community Equity Collaborative of the Brattleboro Area

**BRATTLEBORO TOWN
SCHOOL DISTRICT**

**Financial Statements
and
Independent Auditors' Report**

As of and for the Year Ended
June 30, 2019

BRATTLEBORO TOWN SCHOOL DISTRICT

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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, 2019, 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, 2019, 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 45 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, Proportionate Share of the Net Pension Liability and Multi-Year Schedule of Contributions presented on pages 46-49. 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 January 10, 2020, 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
January 10, 2020

Registration No. 92-545

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2019

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, 2019. 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 \$8,047,115. Of this amount, \$6,683,651 represents the District's investment in capital assets net of depreciation and related debt.
- The District's net position decreased by \$123,070.
- The total cost of the District-wide programs was \$19,629,292 this fiscal year compared to \$19,018,140 for the fiscal year ended June 30, 2018.

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, 2019

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 44 of this report.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2019

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

| | District Wide | |
|--|---------------------|---------------------|
| | 2019 | 2018 Restated |
| Current assets | \$ 3,082,043 | \$ 2,874,408 |
| Capital assets | 6,683,651 | 6,901,095 |
| Deferred outflow of resources | <u>135,175</u> | <u>135,971</u> |
| Total assets and deferred outflow of resources | <u>\$ 9,900,869</u> | <u>\$ 9,911,474</u> |
| Current and non-current liabilities | \$ 1,814,871 | \$ 1,694,428 |
| Deferred inflow of resources | <u>38,883</u> | <u>46,861</u> |
| Total liabilities | <u>\$ 1,853,754</u> | <u>\$ 1,741,289</u> |
| Net position | | |
| Invested in capital assets net of related debt | \$ 6,683,651 | \$ 6,901,095 |
| Unrestricted | <u>1,363,464</u> | <u>1,269,090</u> |
| Total net position | <u>\$ 8,047,115</u> | <u>\$ 8,170,185</u> |

BRATTLEBORO TOWN SCHOOL DISTRICT**Management's Discussion and Analysis**

As of June 30, 2019

Table 2: Summarized Data from the Statement of Activities

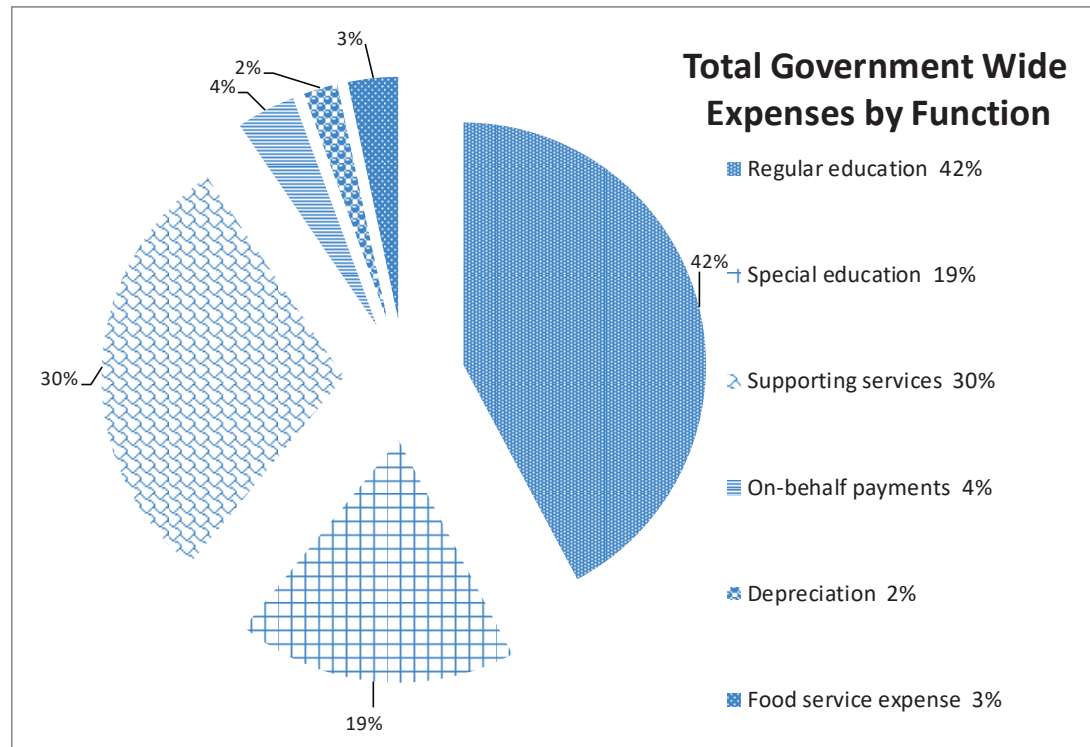
| | 2019 | 2018 Restated | Increase (Decrease) |
|------------------------------------|---------------------|---------------------|------------------------|
| Program revenues | | | |
| Charges for services | \$ 290,791 | \$ 217,501 | \$ 73,290 |
| Operating grants and contributions | 5,864,965 | 5,599,991 | 264,974 |
| General revenues | | | |
| State support | 13,279,072 | 13,276,032 | 3,040 |
| Investment earnings | 17,829 | 39,977 | (22,148) |
| Miscellaneous revenues | 53,565 | 243,610 | (190,045) |
| Total revenues and transfers | <u>19,506,222</u> | <u>19,377,111</u> | <u>129,111</u> |
| Expenses | | | |
| Current: | | | |
| Regular education | 8,287,973 | 7,841,850 | 446,123 |
| Special education | 3,681,263 | 3,479,570 | 201,693 |
| Other instructional programs | - | 4,738 | (4,738) |
| Supporting services | 5,785,805 | 6,225,998 | (440,193) |
| On-behalf payments | 773,777 | 653,789 | 119,988 |
| Depreciation | 446,075 | 449,259 | (3,184) |
| Interest on long-term debt | - | 24,551 | (24,551) |
| Food service subsidy | 654,399 | 338,385 | 316,014 |
| Total expenses | <u>19,629,292</u> | <u>19,018,140</u> | <u>611,152</u> |
| Change in net position | (123,070) | 358,971 | (482,041) |
| Net position, July 1 | 8,170,185 | 7,494,331 | 675,854 |
| Prior period adjustment | <u>-</u> | <u>316,883</u> | <u>(316,883)</u> |
| Net position, June 30 | <u>\$ 8,047,115</u> | <u>\$ 8,170,185</u> | <u>\$ (123,070)</u> |

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2019

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 \$1,831,259 at the end of fiscal year 2019. Revenues for governmental funds totaled \$19,506,222. Expenditures for governmental funds totaled \$19,379,217. Of the total funds expended, \$11,948,479 or 61.66% was spent for direct instructional services to students.

The total General Fund reported a decrease in fund balance this year of \$228,648 which includes a transfer to the Capital Projects Fund of \$346,698. 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 45.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2019

Capital Assets and Debt Administration

Capital Assets – At the end of the year, the District had \$13,737,012 invested in capital assets compared to \$14,161,345 in the prior year. This represents a net decrease of \$424,333 compared to last year. The District removed old fully depreciated assets from its inventory. Following is a summary of the District's capital assets as of June 30, 2019:

| | Governmental Activities | | | Ending Balance, June 30, 2019 |
|--------------------------------|-------------------------------------|---------------------|---------------------------------|-------------------------------------|
| | Ending Balance, June 30, 2018 | Additions | Retirements and Transfers | |
| Depreciable assets | | | | |
| Land and land improvements | \$ 522,907 | \$ - | \$ 18,901 | \$ 504,006 |
| Buildings and improvements | 11,694,580 | 58,967 | 23,679 | 11,729,868 |
| Equipment | 286,252 | 12,901 | 128,930 | 170,223 |
| Outdoor equipment | 62,179 | 31,189 | - | 93,368 |
| Vehicles | 93,877 | - | 11,350 | 82,527 |
| Heavy equipment and machinery | 521,190 | 86,102 | 6,337 | 600,955 |
| Furniture and fixtures | 519,580 | 39,472 | 17,047 | 542,005 |
| Office equipment and computers | 460,780 | - | 446,720 | 14,060 |
| | <u>14,161,345</u> | <u>228,631</u> | <u>652,964</u> | <u>13,737,012</u> |
| Less depreciation for | | | | |
| Land improvements | 155,729 | 32,514 | 18,901 | 169,342 |
| Buildings and improvements | 5,592,844 | 320,141 | 23,679 | 5,889,306 |
| Equipment | 248,887 | 15,471 | 128,930 | 135,428 |
| Outdoor equipment | 25,464 | 4,459 | - | 29,923 |
| Vehicles | 51,319 | 11,851 | 11,350 | 51,820 |
| Heavy equipment and machinery | 257,155 | 42,489 | 6,337 | 293,307 |
| Furniture and fixtures | 478,803 | 12,958 | 17,047 | 474,714 |
| Office equipment and computers | 450,049 | 6,192 | 446,720 | 9,521 |
| | <u>7,260,250</u> | <u>446,075</u> | <u>652,964</u> | <u>7,053,361</u> |
| Capital assets, net | <u>\$ 6,901,095</u> | <u>\$ (217,444)</u> | <u>\$ -</u> | <u>\$ 6,683,651</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 \$318,174, representing accrued pension and deferred inflows of resources associated with the District's relationship with the Vermont Municipal Employees' Retirement System and \$284,796 in accrued pension separation benefits.

Economic Factors and Next Year's Budget

The District's 2020 budget has been consolidated into the budget for the merged schools encompassing the Windham Southeast Unified Union School District.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2019

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, 2019

| | Primary Government | |
|--|----------------------------|---------------------|
| | Governmental Activities | Total |
| Assets | | |
| Current assets | | |
| Cash | \$ 2,725,595 | \$ 2,725,595 |
| Accounts receivable | 315,929 | 315,929 |
| Prepaid expenses | 24,687 | 24,687 |
| Due from other governments | 15,832 | 15,832 |
| Total current assets | <u>3,082,043</u> | <u>3,082,043</u> |
| Capital assets | 13,737,012 | 13,737,012 |
| (Accumulated depreciation) | (7,053,361) | (7,053,361) |
| Total capital assets (net of accumulated depreciation) | <u>6,683,651</u> | <u>6,683,651</u> |
| Total assets | <u>9,765,694</u> | <u>9,765,694</u> |
| Deferred outflow of resources | | |
| Pension - VMERS | <u>135,175</u> | <u>135,175</u> |
| Total assets and deferred outflow of resources | <u>\$ 9,900,869</u> | <u>\$ 9,900,869</u> |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable | \$ 129,879 | \$ 129,879 |
| Accrued expenses | 966,858 | 966,858 |
| Unexpended grant revenues | 34,625 | 34,625 |
| Due to student activity funds | 105,235 | 105,235 |
| Due to other governments | 14,187 | 14,187 |
| Total current liabilities | <u>1,250,784</u> | <u>1,250,784</u> |
| Noncurrent liabilities | | |
| Accrued pension separation benefit | 284,796 | 284,796 |
| Net pension liability - VMERS | 279,291 | 279,291 |
| Total noncurrent liabilities | <u>564,087</u> | <u>564,087</u> |
| Total liabilities | <u>1,814,871</u> | <u>1,814,871</u> |
| Deferred inflow of resources | | |
| Pension - VMERS | <u>38,883</u> | <u>38,883</u> |
| Net position | | |
| Net investment in capital assets, net of related debt | 6,683,651 | 6,683,651 |
| Unrestricted | <u>1,363,464</u> | <u>1,363,464</u> |
| Total net position | <u>8,047,115</u> | <u>8,047,115</u> |
| Total liabilities and net position | <u>\$ 9,900,869</u> | <u>\$ 9,900,869</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, 2019

| 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 | \$ 8,287,973 | \$ - | \$ 3,684,755 | \$ (4,603,218) | \$ (4,603,218) |
| Special education programs | 3,681,263 | 290,791 | 1,406,433 | (1,984,039) | (1,984,039) |
| Supporting services | 5,785,805 | - | - | (5,785,805) | (5,785,805) |
| On-behalf payment | 773,777 | - | 773,777 | - | - |
| Depreciation expense | 446,075 | - | - | (446,075) | (446,075) |
| Food service subsidy | 654,399 | - | - | (654,399) | (654,399) |
| Total government activities | \$ 19,629,292 | \$ 290,791 | \$ 5,864,965 | (13,473,536) | (13,473,536) |
| General revenues | | | | | |
| Education spending grant | | | | 13,279,072 | 13,279,072 |
| Investment income | | | | 17,829 | 17,829 |
| Miscellaneous revenue | | | | 53,565 | 53,565 |
| Total general revenues | | | | 13,350,466 | 13,350,466 |
| Changes in net position | | | | (123,070) | (123,070) |
| Net position - beginning | | | | 7,853,302 | 7,853,302 |
| Prior period adjustment | | | | 316,883 | 316,883 |
| Net position - ending | | | | \$ 8,047,115 | \$ 8,047,115 |

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, 2019

| | Government Fund Types | | | Total Governmental Funds |
|------------------------------------|-----------------------|--------------------|---------------------|--------------------------------|
| | General | Special Revenue | Capital Projects | Primary Government |
| Assets | | | | |
| Cash | \$ 2,116,885 | \$ 553,429 | \$ 55,281 | \$ 2,725,595 |
| Accounts receivable | 110,233 | 205,696 | - | 315,929 |
| Prepaid expenses | 22,350 | 2,337 | - | 24,687 |
| Due from other funds | 186,863 | - | 346,698 | 533,561 |
| Due from other governments | - | 15,832 | - | 15,832 |
| Total assets and other debits | <u>\$ 2,436,331</u> | <u>\$ 777,294</u> | <u>\$ 401,979</u> | <u>\$ 3,615,604</u> |
| Liabilities | | | | |
| Accounts payable | \$ 85,883 | \$ 43,996 | \$ - | \$ 129,879 |
| Accrued expenses | 941,091 | 25,767 | - | 966,858 |
| Unexpended grant revenues | 2,619 | 32,006 | - | 34,625 |
| Due to student activity funds | 105,235 | - | - | 105,235 |
| Due to other funds | 346,698 | 186,863 | - | 533,561 |
| Due to other governments | 11,094 | 3,093 | - | 14,187 |
| Total liabilities | <u>1,492,620</u> | <u>291,725</u> | <u>-</u> | <u>1,784,345</u> |
| Fund balance | | | | |
| Nonspendable | | | | |
| Prepaid expenses | 22,350 | 2,337 | - | 24,687 |
| Restricted | - | 483,232 | 401,979 | 885,211 |
| Unrestricted | | | | |
| Committed | 876,383 | - | - | 876,383 |
| Unassigned | 44,978 | - | - | 44,978 |
| Total fund balance | <u>943,711</u> | <u>485,569</u> | <u>401,979</u> | <u>1,831,259</u> |
| Total liabilities and fund balance | <u>\$ 2,436,331</u> | <u>\$ 777,294</u> | <u>\$ 401,979</u> | <u>\$ 3,615,604</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, 2019

| | |
|---|-----------------------------------|
| Fund balances - total governmental funds | \$ 1,831,259 |
| 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 | 13,737,012 |
| Less: Accumulated depreciation | (7,053,361) |
| Deferred outflow of resources | 135,175 |
| 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 | (284,796) |
| Accrued pension benefit - VMERS | (279,291) |
| Deferred inflow of resources | <u>(38,883)</u> |
| Net position of governmental activities | \$ <u><u>8,047,115</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, 2019

| | General Fund | Special Revenue | Capital Projects | Total Governmental Funds |
|--|-------------------|--------------------|---------------------|--------------------------------|
| Revenues | | | | |
| Local sources | | | | |
| Investment income | \$ 17,666 | \$ - | \$ 163 | \$ 17,829 |
| Local grants | - | 290,791 | - | 290,791 |
| Miscellaneous | 53,565 | - | - | 53,565 |
| | <u>71,231</u> | <u>290,791</u> | <u>163</u> | <u>362,185</u> |
| State sources | | | | |
| Education spending grant | 13,279,072 | - | - | 13,279,072 |
| Restricted grants-in-aid | 248,059 | 1,158,374 | - | 1,406,433 |
| On-behalf payments | 773,777 | - | - | 773,777 |
| | <u>14,300,908</u> | <u>1,158,374</u> | <u>-</u> | <u>15,459,282</u> |
| Federal sources | | | | |
| Restricted grants-in-aid | 688,069 | 2,996,686 | - | 3,684,755 |
| | <u>15,060,208</u> | <u>4,445,851</u> | <u>163</u> | <u>19,506,222</u> |
| Expenditures | | | | |
| Instruction services | | | | |
| Regular education programs | 8,267,216 | - | - | 8,267,216 |
| Special education | 1,529,433 | 2,151,830 | - | 3,681,263 |
| Supporting services | | | | |
| Pupils | 919,310 | 164,611 | - | 1,083,921 |
| Instructional staff | 386,793 | 54,075 | - | 440,868 |
| General administration | 36,891 | 210 | - | 37,101 |
| School administration | 742,149 | 235,733 | - | 977,882 |
| Business administration | 709,479 | 167,379 | - | 876,858 |
| Operation and maintenance plant | 1,369,145 | 533,021 | - | 1,902,166 |
| Transportation | 134,484 | 7,911 | - | 142,395 |
| Other supporting services | - | 533,543 | - | 533,543 |
| Food service expenditures | 73,481 | 588,746 | - | 662,227 |
| On behalf payments | 773,777 | - | - | 773,777 |
| | <u>14,942,158</u> | <u>4,437,059</u> | <u>-</u> | <u>19,379,217</u> |
| Deficiency of expenditures over revenues | <u>118,050</u> | <u>8,792</u> | <u>163</u> | <u>127,005</u> |
| Other financing sources (uses) | | | | |
| Transfer to capital fund | (346,698) | - | 346,698 | - |
| Total other financing sources (uses) | <u>(346,698)</u> | <u>-</u> | <u>346,698</u> | <u>-</u> |
| Net change in fund balance | (228,648) | 8,792 | 346,861 | 127,005 |
| Fund balances, beginning | <u>1,172,359</u> | <u>476,777</u> | <u>55,118</u> | <u>1,704,254</u> |
| Fund balances, ending | <u>\$ 943,711</u> | <u>\$ 485,569</u> | <u>\$ 401,979</u> | <u>\$ 1,831,259</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, 2019

| | |
|---|----------------------------|
| Net change in fund balances - total governmental funds | \$ 127,005 |
| 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 | 228,631 |
| Less: current year depreciation | (446,075) |
| 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 | (10,654) |
| 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. | <u>(21,977)</u> |
| Change in net position of governmental funds | \$ <u>(123,070)</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, 2019

| | Custodial Funds | Private Purpose Trust Funds |
|------------------------------------|--------------------|-----------------------------------|
| Assets | | |
| Cash | \$ - | \$ 117,120 |
| Due from general funds | 105,235 | - |
| Total assets | \$ 105,235 | \$ 117,120 |
| Liabilities | | |
| Due to student groups | \$ 105,235 | \$ - |
| Total liabilities | 105,235 | - |
| Net position | | |
| Restricted | - | 117,120 |
| Total net position | - | 117,120 |
| Total liabilities and net position | \$ 105,235 | \$ 117,120 |

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, 2019

| | Private Purpose Trust Funds |
|--------------------------------|-----------------------------------|
| Additions | |
| Investment earnings | \$ 53 |
| Donations | 1,416 |
| | <u>1,469</u> |
| Deductions | |
| Scholarships | - |
| | <u>-</u> |
| Change in net position | 1,469 |
| Net position, beginning | <u>115,651</u> |
| Net position, ending | <u><u>\$ 117,120</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, 2019

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, 2019

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 – The 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.

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. As of June 30, 2019, the District no longer has a proprietary fund.

The District also reports private trust funds and custodial fund relationships as fiduciary activity. Private Trust Funds are used by the District to record activity associated with assets held by the District as trustee primarily for scholarships. Custodial 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, 2019

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, 2019

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, 2019

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, 2019

2. Cash and Investments:

Deposits – As of June 30, 2019, the carrying amount of deposits for governmental was \$2,725,595 and for fiduciary funds was \$117,120. 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, 2019 is as follows:

| | Governmental Activities | | | |
|--------------------------------|-------------------------------------|---------------------|---------------------------------|-------------------------------------|
| | Ending Balance, June 30, 2018 | Additions | Retirements and Transfers | Ending Balance, June 30, 2019 |
| Depreciable assets | | | | |
| Land and land improvements | \$ 522,907 | \$ - | \$ 18,901 | \$ 504,006 |
| Buildings and improvements | 11,694,580 | 58,967 | 23,679 | 11,729,868 |
| Equipment | 286,252 | 12,901 | 128,930 | 170,223 |
| Outdoor equipment | 62,179 | 31,189 | - | 93,368 |
| Vehicles | 93,877 | - | 11,350 | 82,527 |
| Heavy equipment and machinery | 521,190 | 86,102 | 6,337 | 600,955 |
| Furniture and fixtures | 519,580 | 39,472 | 17,047 | 542,005 |
| Office equipment and computers | 460,780 | - | 446,720 | 14,060 |
| | <u>14,161,345</u> | <u>228,631</u> | <u>652,964</u> | <u>13,737,012</u> |
| Less depreciation for | | | | |
| Land improvements | 155,729 | 32,514 | 18,901 | 169,342 |
| Buildings and improvements | 5,592,844 | 320,141 | 23,679 | 5,889,306 |
| Equipment | 248,887 | 15,471 | 128,930 | 135,428 |
| Outdoor equipment | 25,464 | 4,459 | - | 29,923 |
| Vehicles | 51,319 | 11,851 | 11,350 | 51,820 |
| Heavy equipment and machinery | 257,155 | 42,489 | 6,337 | 293,307 |
| Furniture and fixtures | 478,803 | 12,958 | 17,047 | 474,714 |
| Office equipment and computers | 450,049 | 6,192 | 446,720 | 9,521 |
| | <u>7,260,250</u> | <u>446,075</u> | <u>652,964</u> | <u>7,053,361</u> |
| Capital assets, net | <u>\$ 6,901,095</u> | <u>\$ (217,444)</u> | <u>\$ -</u> | <u>\$ 6,683,651</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, 2019

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, 2019 were as follows:

| | Interfund Receivables | Interfund Payables |
|------------------|--------------------------|-----------------------|
| General Fund | \$ - | \$ 346,698 |
| Capital projects | 346,698 | - |
| | <u>\$ 346,698</u> | <u>\$ 346,698</u> |

Interfund balances result from the payment of expenditures and deposit of receipts into a common cash account recorded in the General Fund.

6. 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, 2019

6. 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 \$0 in unemployment claims during the fiscal year ended June 30, 2019.

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.

7. 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, 2018, the last census available, pension plan membership consisted of the following:

| | |
|---|-------|
| Retired members or beneficiaries currently receiving benefits | 9,269 |
| Inactive members | 2,613 |
| Active members | 9,892 |
| Terminated vested members | 787 |

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, 2019

7. 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, 2019, 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, 2019 were \$266,198 on \$4,912,867 of covered salaries. The State on-behalf contribution was \$773,777 at 15.75%.

Net Pension Liability – At June 30, 2018, the last measurement date, the District's proportionate share of the net pension liability was \$10,758,426 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.

The net pension liability was measured as of June 30, 2018, and is determined based on the June 30, 2017, actuarial valuation adjusted forward using standard actuarial techniques and updated to reflect changes in the investment return, inflation, cost of living and mortality assumptions.

Significant Actuarial Assumptions and Methods:

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, 2017.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

Actuarial Assumptions – The total pension liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017, 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 |
| Cost of Living Adjustment | 2.55% (2.60% for 2019) for Group A members and 1.4% (1.30% for 2019) for Group C members |
| Mortality | |
| Pre-retirement | 98% of RP-2006 White Collar Employee with generational projection |
| Healthy post-retirement | 98% of RP-2006 White Collar Annuitant with generational projection |
| Disabled retiree | RP-2006 Disabled Mortality Table with generational projection |

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, 2018, is summarized in the following table:

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return June 30, 2018 |
|-----------------|-------------------|--|
| U.S. Equity | 18.00% | 6.10% |
| Non U.S. Equity | 16.00% | 7.45% |
| Global Equity | 9.00% | 6.74% |
| Fixed Income | 26.00% | 2.25% |
| Real Estate | 15.00% | 5.11% |
| Private Markets | 8.00% | 7.60% |
| Hedge Funds | 8.00% | 3.86% |
| | <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, 2019

7. 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 | \$ 12,991,368 | \$ 10,758,426 | \$ 8,523,191 |

Changes in Assumptions and Methods – The following changes were effective June 30, 2018:

- The valuation liability for inactive members as reported by the System was changed from 332.5% of accumulated contributions to 250.0% of accumulated contributions.

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://www.vermonttreasurer.gov>

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, 2019

7. Retirement Plans (continued):

In preparing the actuarial valuation as of June 30, 2018, 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, 2018, the last census available, pension plan membership consisted of the following:

| | |
|---|-------|
| Retired members or beneficiaries currently receiving benefits | 3,189 |
| Inactive members | 2,516 |
| Active members | 7,452 |
| Terminated vested members | 789 |

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, 2019

7. **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, 2019

7. 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

For 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.

Retirement Stipend

\$25 per month payable at the option of the Board to retirees.

Member Contributions

Group A - 2.625% effective July 1, 2018

Group B - 5.0% effective July 1, 2018

Group C - 10.125% effective July 1, 2018

Group D - 11.475% effective July 1, 2018

Employer Contributions

Group A - 4.125% effective July 1, 2018

Group B - 5.625% effective July 1, 2018

Group C - 7.375% effective July 1, 2018

Group D - 9.975% effective July 1, 2018

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

Contributions – Member contributions are established by State law. Employee contributions for the year ended June 30, 2019, were \$29,180 on \$1,111,594 of covered salaries. The District's share of the pension contribution amounted to \$45,854 at a contribution rate of 4.13%.

Net Pension Liability – At June 30, 2018 and 2017, the proportionate share of the net pension liability for employees of the District was \$279,291 and \$250,131, respectively. The District's proportion of the net pension liability was based on contributions to VMERS during the fiscal year ended June 30, 2018. At June 30, 2018, the District's proportion was .0198%, which was a decrease from its proportionate share of .2065% for the year ended June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$67,832 on its District-Wide statement of net position. At June 30, 2019, 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 | \$ 24,259 | \$ 4,466 |
| Changes of assumptions | 30,928 | - |
| Changes in proportion and difference between employer contributions and proportionate share of contributions | 1,765 | 34,417 |
| Difference between actual and projected investment earnings on pension plan investments | 32,369 | - |
| Employer contributions subsequent to the measurement date | 45,854 | - |
| Total | \$ 135,175 | \$ 38,883 |

District contributions subsequent to the measurement date of \$45,854 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: | |
| 2019 | \$ 42,059 |
| 2020 | 8,587 |
| 2021 | (5,707) |
| 2022 | 5,499 |
| | \$ 50,438 |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

Significant Actuarial Assumptions and Methods:

The net pension liability was measured as of June 30, 2018, and is determined based on the June 30, 2017, 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, 2017.

Actuarial Assumptions – The total pension liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017, 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 B, C and D members. The January 1, 2019 COLA is 1.30% for all groups. |
| Mortality | |
| Death in active service | Groups A/B/C - 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement Group D - RP - 2006 Blue Collar Annuitant Table with generational improvement |
| Healthy post retirement | Groups A/B/C - 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement Group D - RP - 2014 Healthy Annuitant Table with generational improvement |
| Disabled retiree | RP-2006 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, 2018, is summarized in the following table:

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return June 30, 2018 |
|-----------------|-------------------|--|
| U.S. Equity | 18.00% | 6.10% |
| Non U.S. Equity | 16.00% | 7.45% |
| Global Equity | 9.00% | 6.74% |
| Fixed Income | 26.00% | 2.25% |
| Real Estate | 15.00% | 5.11% |
| Private Markets | 8.00% | 7.60% |
| Hedge Funds | 8.00% | 3.86% |
| | <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 | \$ 473,056 | \$ 279,291 | \$ 121,706 |

Changes in Assumptions and Methods – There have been no changes in plan provisions since the last measurement date.

Changes in Plan Provisions – The member contribution rates have been increased according to the following schedule:

| Effective Date | Fiscal Year | Group A | Group B | Group C | Group D |
|----------------|-------------|---------|---------|---------|---------|
| July 1, 2018 | 2019 | 2.625% | 5.000% | 10.125% | 11.475% |
| July 1, 2019 | 2020 | 2.750% | 5.125% | 10.250% | 11.600% |
| July 1, 2020 | 2021 | 3.000% | 5.375% | 10.500% | 11.850% |
| July 1, 2021 | 2022 | 3.250% | 5.625% | 10.750% | 12.100% |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. 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://www.vermonttreasurer.gov>

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 \$144,934 to the 403(b) plan for the year ended June 30, 2019. Employee withholdings contributed to the plan totaled \$316,613.

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, 2019, is \$284,796.

The District has not created trusts to hold assets and administer the plans but funds benefits on a “pay-as-you-go basis” and administers the plans internally.

Actuarial Valuation Date and Measurement Date – Actuarial Valuation Date, the date as of which liabilities are measured, is the first day of the fiscal year, July 1, 2018. The Measurement Date, one day earlier, is the last day of the prior fiscal year for which valuation results will be reported:

| | |
|-------------------------------------|---------|
| Actuarial Valuation Date | 7/1/18 |
| GASB 75 Measurement Date | 6/30/18 |
| Fiscal year end to which MD relates | 6/30/19 |

Employees Covered by Benefit Terms – At June 30, 2019, the following employees were covered by the benefit terms:

| | |
|----------------------------|----------------|
| Retirees and beneficiaries | Not Applicable |
| Covered employee group | 554 |

Total OPEB Liability – The total OPEB liability for all Districts of \$1,156,422 was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

Following are assumptions and other information used to determine estimated liabilities as of June 30, 2019:

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

The discount rate of 3.87% was based on the Bond Buyer 20-Bond GO Index.

Mortality Rates – The District based the mortality rates using the RP-2006 Table projected to 2018 and thereafter using projection scale MP – 2018.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

Retirement Rates – Retirement rates were developed largely from retirement rates used in the June 30, 2018, GASB 68 actuarial valuation of the Vermont State Teachers Association (VSTRS), with adjustments for particulars of the Windham Southeast valuation group.

Employee Turnover Rates – Employee turnover rates for teachers were also developed based on disclosed turnover rates in the VSTRS GASB 68 report. Non-teacher turnover rates are the greater of teacher turnover rates or rates in the published T-9 turnover scale.

Separation Benefit Trend – It is assumed that future retirees will receive a benefit that is higher than the one currently negotiated through fiscal year 2020.

Compensation Increases – Increased are assumed to be 3% per annum.

| | 2019 | 2018 |
|---|---------------|--------------|
| Total OPEB Liability | | |
| Service cost | \$ 50,360 | \$ 46,939 |
| Interest on the Total OPEB liability | 39,311 | 38,917 |
| Changes in assumptions | (16,210) | - |
| Benefit payments | (30,200) | (119,500) |
| Net change in total OPEB liability | 43,261 | (33,644) |
| Total OPEB liability - beginning of period | 1,113,161 | 1,146,805 |
| Total OPEB liability - end of period | \$ 1,156,422 | \$ 1,113,161 |
| Plan Fiduciary Net Position | | |
| Employer contributions | \$ 30,200 | \$ 119,500 |
| Benefit payments | (30,200) | (119,500) |
| Net change in plan fiduciary net position | - | - |
| Plan fiduciary net position - beginning of period | - | - |
| Plan fiduciary net position - end of period | \$ - | \$ - |
| | 2019 | 2018 |
| Net OPEB Liability (Asset) | \$ 1,156,422 | 1,113,161 |
| Plan Fiduciary Net Position as a percentage of the total OPEB liability | 0.00% | 0.00% |
| Covered Valuation Payroll | \$ 23,049,390 | 22,378,049 |
| Net OPEB Liability as a percentage of Covered Valuation Payroll | 5.02% | 4.97% |

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the District, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) and one percentage point higher (4.87%) than the current discount rate (3.87%):

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

| | 1% Decrease 2.87% | Valuation Discount 3.87% | 1% Increase 4.87% |
|-------------------------|----------------------|--------------------------------|----------------------|
| Net OPEB Liability | \$ 1,212,665 | \$ 1,156,422 | \$ 1,104,473 |
| Liability by District | | | |
| Reporting District Code | | | |
| BUHS #6 | \$ 509,175 | \$ 485,560 | \$ 463,747 |
| BTSD | 298,648 | 284,796 | 272,003 |
| DTSD | 93,546 | 89,208 | 85,200 |
| GTSD | 38,826 | 37,025 | 35,362 |
| PTSD | 69,469 | 66,247 | 63,271 |
| VTSD | 87,975 | 83,895 | 80,126 |
| WSESU | 115,026 | 109,691 | 104,764 |
| | \$ 1,212,665 | \$ 1,156,422 | \$ 1,104,473 |

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2019, the District reported deferred outflows and deferred inflows of resources related to OPEB 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 | \$ - | \$ - |
| Changes of assumptions | - | 14,453 |
| Net difference between projected and actual earnings on pension plan investments | - | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | - | - |
| Total | \$ - | \$ 14,453 |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

7. Retirement Plans (continued):

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | Net Deferred (Inflow)/ Outflow of Resources |
|----------------------|--|
| Year ending June 30: | |
| 2020 | \$ (1,757) |
| 2021 | (1,757) |
| 2022 | (1,757) |
| 2023 | (1,757) |
| 2024 | (1,757) |
| 2025 | (1,757) |
| 2026 | (1,757) |
| 2027 | (1,757) |
| 2028 | (397) |
| | <u>\$ (14,453)</u> |

8. Other Post-Employment Benefits:

The Vermont State Teachers' Retirement System (VSTRS) provides postemployment benefits to eligible VSTRS employees who retire from the System through a cost sharing multiple-employer postemployment benefit (OPEB) plan.

The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the VSTRS Board of Trustees.

VSTRS retirees and their spouses are eligible for health coverage if the retiree is eligible for OPEB benefits. OPEB eligibility requirements are below:

- Group A – for public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A.
Retirement: Attainment of 30 years of credible service or age 55
- 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.
Retirement: Attainment of age 65 or age plus creditable service equal to 90 or age 55 with 5 years of credible service.

All assets of the Plan are held in a single trust and are available to pay OPEB benefits to all members.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

9. 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:

| Year ending June 30, | |
|----------------------|-------------------|
| 2020 | \$ 199,267 |
| 2021 | 204,249 |
| 2022 | 210,376 |
| 2023 | <u>217,740</u> |
| | <u>\$ 831,632</u> |

The District has an ongoing financial responsibility to Windham Southeast Supervisory Union as defined in GASB 14, paragraph 71. Through Windham Southeast Supervisory Union's assessment process, the District's assessment can be increased to cover a share of any prior year deficits and decreased to share in any prior year surpluses. Separate financial statements on Windham Southeast Supervisory Union are available from Windham Southeast Supervisory Union.

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 | \$ 15,060,208 | \$ 14,942,158 |
| On-behalf payment | <u>(773,777)</u> | <u>(773,777)</u> |
| Budget basis | <u>\$ 14,286,431</u> | <u>\$ 14,168,381</u> |

11. Contingent Liabilities:

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, 2019, 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.

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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

12. Governmental Fund Equity:

Governmental fund equity consisted of the following at June 30, 2019:

| | <u>General Fund</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Total Government Funds</u> |
|--------------------------|-------------------------|----------------------------|-----------------------------|---------------------------------------|
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Prepaid expenditures | \$ 22,350 | \$ 2,337 | \$ - | \$ 24,687 |
| Restricted for: | | | | |
| Special revenue | - | 483,232 | - | 483,232 |
| Capital projects | - | - | 401,979 | 401,979 |
| Total restricted | - | 483,232 | 401,979 | 885,211 |
| Unrestricted | | | | |
| Committed for: | | | | |
| Educational Reserve Fund | 876,383 | - | - | 876,383 |
| Unassigned | 44,978 | - | - | 44,978 |
| Total unrestricted | 921,361 | - | - | 921,361 |
| Total fund balance | \$ 943,711 | \$ 485,569 | \$ 401,979 | \$ 1,831,259 |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

13. Reconciliation of Governmental Funds to District-Wide Funds:

A detailed explanation of the differences between the governmental funds balance sheet and district-wide statement of net position is as follows:

| | Balance Sheet | Long-Term Revenues/ Expenses | Capital Related Items | Eliminations Due To/ From | Statement of Net Assets |
|--|---------------------|------------------------------------|-----------------------------|---------------------------------|-------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 2,725,595 | \$ - | \$ - | \$ - | \$ 2,725,595 |
| Receivables (net of allowance for uncollectible accounts) | 315,929 | - | - | - | 315,929 |
| Prepaid expenses | 24,687 | - | - | - | 24,687 |
| Due from other funds | 533,561 | - | - | (533,561) | - |
| Due from other governments | 15,832 | - | - | - | 15,832 |
| Capital assets | - | - | 6,683,651 | - | 6,683,651 |
| Deferred outflow of resources | - | 135,175 | - | - | 135,175 |
| Total assets | <u>\$ 3,615,604</u> | <u>\$ 135,175</u> | <u>\$ 6,683,651</u> | <u>\$ (533,561)</u> | <u>\$ 9,900,869</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 129,879 | \$ - | \$ - | \$ - | \$ 129,879 |
| Accrued payroll and benefits payable | 966,858 | - | - | - | 966,858 |
| Unexpended grant revenues | 34,625 | - | - | - | 34,625 |
| Due to student activity funds | 105,235 | - | - | - | 105,235 |
| Due to other funds | 533,561 | - | - | (533,561) | - |
| Due to other governments | 14,187 | - | - | - | 14,187 |
| Accrued pension separation benefit | - | 284,796 | - | - | 284,796 |
| Net pension liability | - | 279,291 | - | - | 279,291 |
| Deferred inflow of resources | - | 38,883 | - | - | 38,883 |
| Total liabilities | <u>1,784,345</u> | <u>602,970</u> | <u>-</u> | <u>(533,561)</u> | <u>1,853,754</u> |
| Net position | | | | | |
| Invested in capital assets, net of related debt | - | - | 6,683,651 | - | 6,683,651 |
| Other | 1,831,259 | (467,795) | - | - | 1,363,464 |
| Total net position | <u>1,831,259</u> | <u>(467,795)</u> | <u>6,683,651</u> | <u>-</u> | <u>8,047,115</u> |
| Total liabilities and net position | <u>\$ 3,615,604</u> | <u>\$ 135,175</u> | <u>\$ 6,683,651</u> | <u>\$ (533,561)</u> | <u>\$ 9,900,869</u> |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

13. 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 | Statement of Activities Total |
|---------------------------------|---|-----------------------------------|-----------------------------|-------------------------------------|
| Revenues | | | | |
| Local sources | | | | |
| Tuition | \$ - | \$ - | \$ - | \$ - |
| Local grants | 290,791 | - | - | 290,791 |
| Investment income | 17,829 | - | - | 17,829 |
| Miscellaneous | 53,565 | - | - | 53,565 |
| State sources | | | | |
| Education spending grant | 13,279,072 | - | - | 13,279,072 |
| Restricted grants in aid | 1,406,433 | - | - | 1,406,433 |
| On-behalf payments | 773,777 | - | - | 773,777 |
| Federal sources | | | | |
| Restricted grants in aid | 3,684,755 | - | - | 3,684,755 |
| Total revenues | <u>19,506,222</u> | <u>-</u> | <u>-</u> | <u>19,506,222</u> |
| Expenditures | | | | |
| Instruction services | | | | |
| Regular education programs | 8,267,216 | 25,830 | (5,073) | 8,287,973 |
| Special education | 3,681,263 | - | - | 3,681,263 |
| Supporting services | | | | |
| Pupils | 1,083,921 | 1,833 | - | 1,085,754 |
| Instructional staff | 440,868 | 414 | - | 441,282 |
| General administration | 37,101 | - | - | 37,101 |
| School administration | 977,882 | 1,243 | - | 979,125 |
| Business administration | 876,858 | - | - | 876,858 |
| Operation and maintenance plant | 1,902,166 | 3,312 | (215,731) | 1,689,747 |
| Transportation | 142,395 | - | - | 142,395 |
| Other supporting | 533,543 | - | - | 533,543 |
| On-behalf payments | 773,777 | - | - | 773,777 |
| Food services | | | | |
| Food service subsidy | 662,227 | - | (7,828) | 654,399 |
| Depreciation | - | - | 446,075 | 446,075 |
| Total expenditures | <u>19,379,217</u> | <u>32,632</u> | <u>217,443</u> | <u>19,629,292</u> |
| Net change in position | <u>\$ 127,005</u> | <u>\$ (32,632)</u> | <u>\$ (217,443)</u> | <u>\$ (123,070)</u> |

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2019

14. Prior Period Adjustment:

The District has restated beginning net position as of June 30, 2018, to correct an over accrual of a separation benefit earned by teachers and support staff retiring from the District. The benefit is part of a collectively bargained agreement between the District and the Windham Southeast Education Association. Terms of the benefit are described in Note 7. The District has used an estimate to determine the liability on past financial statements. In 2019, the District contracted an actuary to determine actual liability. The net position has been restated as follows:

| | <u>General Fund</u> |
|---|-------------------------|
| Net position, June 30, 2018 | \$ 7,853,302 |
| Restated for: | |
| Correction of accrual to separation benefit | <u>316,883</u> |
| Net position, June 30, 2018 (as restated) | <u>\$ 8,170,185</u> |

15. Subsequent Events:

Pursuant to the State Board of Education's final Statewide Plan dated November 28, 2018, and issued on November 30, 2018, pursuant to 2015 Acts and Resolves No. 46 (Act 46), the Windham Southeast Unified Union School District (Union School District) was created to provide for the prekindergarten through grade 12 education of its resident students. Forming the District was the Brattleboro School District, the Dummerston School District, the Guilford School District, the Putney School District and the Brattleboro Union High School District. The new Union School District shall assume all operating surpluses, deficits and fund balances of the Forming Districts that may exist at the close of business on June 30, 2019. The new Union School District shall apply any reserve fund for the fund's specific purpose, if identified, unless otherwise determined through appropriate legal procedures. As of June 30, 2019, the Forming Districts conveyed to the new Union School District, for the sum of one dollar, and subject to the encumbrances of record, all school-related real and personal property including all land, buildings and contents. The Forming Districts also transferred on June 30, 2019, the debt and funds specified in the Article to the new Union School District.

The Union School District adopted a budget for the year ending June 30, 2020, in the amount of \$50,172,289 that funds operations for all schools making up the new Union School District.

The District has evaluated subsequent events which may require adjustment to or disclosure in the District's financial statements through January 10, 2020, 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, 2019

| | Original Budget | Actual Budgetary Basis | Variance With Budget |
|--|---------------------|------------------------------|----------------------------|
| Revenues | | | |
| Investment income | \$ 25,001 | \$ 17,666 | \$ (7,335) |
| Miscellaneous | 30,500 | 53,565 | 23,065 |
| State education spending grant | 13,329,000 | 13,279,072 | (49,928) |
| State restricted grants-in-aid | 297,190 | 248,059 | (49,131) |
| Federal restricted grants-in-aid | 647,910 | 688,069 | 40,159 |
| Total revenues | <u>14,329,601</u> | <u>14,286,431</u> | <u>(43,170)</u> |
| Expenditures | | | |
| Instruction services | | | |
| Regular education services | 8,217,311 | 8,267,216 | (49,905) |
| Special education programs | 1,529,432 | 1,529,433 | (1) |
| Supporting services | | | |
| Pupils | 929,490 | 919,310 | 10,180 |
| Instruction staff | 422,725 | 386,793 | 35,932 |
| General administration | 46,453 | 36,891 | 9,562 |
| School administration | 783,224 | 742,149 | 41,075 |
| Business administration | 709,478 | 709,479 | (1) |
| Operation and maintenance plant | 1,674,485 | 1,369,145 | 305,340 |
| Transportation | 245,100 | 134,484 | 110,616 |
| Food services | | | |
| Food service expense | 65,853 | 73,481 | (7,628) |
| Debt service | | | |
| Bonds payable - interest | 36,050 | - | 36,050 |
| Total expenditures | <u>14,659,601</u> | <u>14,168,381</u> | <u>491,220</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (330,000)</u> | <u>\$ 118,050</u> | <u>\$ 448,050</u> |

BRATTLEBORO TOWN SCHOOL DISTRICT**Schedule 2 – State Contributions to Vermont State Teachers’ Retirement System**As of June 30, 2019

| <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 | \$ 653,789 | \$ 785,879 | \$ 132,090 | \$ 4,814,354 | 16.32% |
| 6/30/2019 | 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, 2019

| <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% |
| 6/30/2019 | \$ 45,854 | \$ 45,854 | \$ - | \$ 1,111,594 | 4.13% |

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, 2019

| <u>VSTRS</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|---------------|---------------|--------------|--------------|--------------|
| Schedule of Proportionate Share of the Net Pension Liability | | | | | |
| District's proportion of the net pension liability | 0.71215% | 0.71750% | 0.70440% | 0.72997% | 0.80382% |
| District's proportionate share of the net pension liability | \$ 10,758,426 | \$ 10,536,186 | \$ 9,224,309 | \$ 8,661,092 | \$ 7,704,081 |
| District's covered-employee payroll | \$ 4,814,354 | \$ 4,696,673 | \$ 4,563,100 | \$ 4,071,086 | \$ 4,556,492 |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 223.4656% | 224.3330% | 202.1501% | 212.7465% | 169.0792% |
| Plan fiduciary net position as a percentage of the total pension liability | 54.81% | 53.98% | 55.31% | 58.22% | 64.02% |

| <u>VMERS</u> | | | | | |
|--|------------|------------|--------------|--------------|------------|
| Schedule of Proportionate Share of the Net Pension Liability | | | | | |
| District's proportion of the net pension liability | 0.1985% | 0.2065% | 0.2797% | 0.2970% | 0.2703% |
| District's proportionate share of the net pension liability | \$ 279,291 | \$ 250,131 | \$ 359,913 | \$ 226,645 | \$ 24,670 |
| District's covered-employee payroll | \$ 869,392 | \$ 842,918 | \$ 1,062,607 | \$ 1,027,343 | \$ 871,672 |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 32.1249% | 29.6744% | 33.8708% | 22.0613% | 2.8302% |
| Plan fiduciary net position as a percentage of the total pension liability | 82.60% | 83.64% | 80.95% | 87.42% | 98.32% |

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 5 – Multi-Year Schedule of Contributions

For the Year Ended June 30, 2019

Multi Year Schedule of Contributions for Separation Benefit. All Districts combined:

| FY Ending June 30 | Actuarily Determined Contribution | Actual Contributions | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution As a % of Covered Valuation Payroll |
|----------------------|---|-------------------------|--|---------------------------------|---|
| 2017 | \$ 109,919 | \$ 119,500 | \$ (9,581) | \$ 21,726,261 | 0.55% |
| 2018 | \$ 113,868 | \$ 30,200 | \$ 83,668 | \$ 22,378,049 | 0.13% |
| 2019 | \$ 116,014 | \$ 84,265 | \$ 31,749 | \$ 23,049,390 | 0.37% |



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, 2019, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 10, 2020.

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.



Lebanon, New Hampshire
January 10, 2020

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, 2019. 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, 2019.

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, Lemms and St. Severeur, CPAs, P.C.

Lebanon, New Hampshire
January 10, 2020

VT License #92-545

BRATTLEBORO TOWN SCHOOL DISTRICT**Schedule of Expenditures of Federal Awards**

As of and for the Year Ended June 30, 2019

| Federal Grantor/ Pass-through Grantor/ Program Title | Federal CFDA Number | Grantor's Award Number | Expenditures |
|--|---------------------------|------------------------------|----------------------------|
| U.S. Department of Agriculture | | | |
| Passed through Windham Southeast Supervisory Union: | | | |
| Child and Adult Care Food Program | 10.558 | 4450SO481901 | \$ 146,046 |
| Total Child Nutrition Cluster | | | <u>146,046</u> |
| 146,046 Total Department of Agriculture | | | \$ <u>146,046</u> |
| U.S. Department of Education | | | |
| Passed through Windham Southeast Supervisory Union: | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 4250S0481901 | <u>688,363</u> |
| Total Department of Education | | | <u>688,363</u> |
| U.S. Department of Health and Human Services | | | |
| Head Start and Early Head Start 3/1/2018-6/30/2019 | 93.600 | 01CH2504-03 | <u>2,767,766</u> |
| Total Head Start Cluster | | | <u>2,767,766</u> |
| Passed through Vermont Department of Health or Other Intermediate Agency: | | | |
| Strengthening Families Grant | 93.778 | 03440-32362-19-SFG | <u>82,580</u> |
| Total other Intermediate Agency | | | <u>82,580</u> |
| Total U.S. Department of Health and Human Services | | | <u>2,850,346</u> |
| Total Expenditures of Federal Awards | | | \$ <u><u>3,684,755</u></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, 2019

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, 2019. 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 2019 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, 2019

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:

| CFDA Numbers | Name of Federal Program or Cluster |
|--------------|------------------------------------|
| 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, 2019

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

None

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

None

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

