

# **2017**

# ***Annual Report***

*Annual Town Meeting - March 6, 2018*  
*Annual Representative Town Meeting - March 24, 2018*



## ***Brattleboro, Vermont***

## ***Town and***

## ***Town School District***

*Fiscal Year Budgets (7/1/18 to 6/30/19)*  
*Fiscal Year Audits (7/1/16 to 6/30/17)*

This Town Report is dedicated to the memory of

**TIMOTHY J. O'CONNOR, JR.**

December 13, 1936 – January 16, 2018

Attorney, Community Leader, Friend to All

Brattleboro Town Moderator – 1991 through 2012

Brattleboro Town Meeting Member – 1981 to 1991 and 2013 to 2017

Speaker of the House – 1975 to 1981

Chairman of the House Judiciary Committee – 1973 to 1975

Vermont House of Representatives – 1969 to 1981

**Marshall Wheelock's Convocation  
Representative Town Meeting - March 25, 2017**

“Good morning. I have been asked to offer a few words before we participate in one of the oldest democratic (with a small “d”), institutions in the country, the Town Meeting. The citizens of the town coming together to discuss matters that affect the town. Some vital, some pertinent, and some that many of us might feel to be frivolous – but all of which are important to those bringing them before us and all of which are to be considered and acted upon to the best of our collective judgment.

“At a point in time for this country when politics, as it is being practiced in many venues, is about winning and losing for the politician or his/her party or faction instead of an attempt to better the lives of the citizens he or she represents, we can set a better example of how to govern. Govern both in the sense of helping to make the decisions that will affect how our town faces its current issues and how it moves into the future and in the sense of how we govern our own actions – respecting the opinions of those we feel to be demonstrably in error because they do not agree with us.

“I am, of course, preaching to the choir. In the over forty years since I was first elected to be a town meeting member, I can recall occasions when people became excited over an issue and occasions when voices became emphatic, and occasions when questioning became persistent but I do not recall a member ever being openly disrespectful of another.

“In a time that calls many to rally or march in favor of or opposed to much that is happening in government is it not at least as important to have examples of how it should be done. Of how those elected to represent their peers can arrive at moderate, sensible and balanced positions on even divisive issues by respectful debate, honest consideration of the ideas of others and thoughtful, balanced judgment of how to decide an issue.

“So, welcome back to those who have sat through long Saturdays before and a new welcome to those who are here for the first time. I really appreciate all of the new, young faces. This institution is not perfect, none can be when they are made up of human beings. But it can come reasonably close when its members choose to make it so.”

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# TOWN DEPARTMENTS, SCHOOLS, AND OTHER SERVICES

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

## OTHER SERVICES

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

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

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### General Information

Town of Brattleboro, Vermont  
[www.brattleboro.org](http://www.brattleboro.org)

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

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

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

# TOWN PERSONNEL

Department	Last Name	First Name	Position	HireDate
BCJC	Cecere	James	Offender Re-entry Specialist	7/1/2014
BCJC	Motel	Mel	Executive Director	8/23/2017
BCJC	Trepanier	Jacqueline	Program Coordinator	11/1/2010
Finance	Bryer	Brenda	Accountant	5/26/2009
Finance	Carbonell	Calista	AP/Payroll Coordinator	7/6/2010
Finance	Desrosiers	Deborah	Assistant Treasurer	10/3/1994
Finance	Ellison	Kim	Grants Manager	5/28/2013
Finance	Emery	Brenda	Treasury Clerk	10/22/2001
Finance	O'Connor	John	Finance Director	7/7/2011
Finance	Stone	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 I	8/29/2017
Fire	Bucossi	Mike	Chief	12/25/1977
Fire	Casabona	Matthew	Firefighter III	6/24/2014
Fire	Davis	Jason	Captain I	1/22/2001
Fire	Emery, Jr.	David	Captain I	10/9/2000
Fire	Fellows	Christopher	Firefighter III	4/25/2016
Fire	Heiden	Michael	Firefighter V	10/2/2006
Fire	Hiner	Daniel	Lieutenant I	3/23/1998
Fire	Howard III	Leonard	Assistant Chief	6/21/1988
Fire	Hubbard	Matthew	Firefighter III	3/31/2014
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	Department Secretary	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 II	6/26/2017
Fire	Sage	Rusty	Lieutenant I	3/17/2003
Fire	Schmidt	Kurt	Lieutenant I	2/5/2006
Fire	Sherburne	Paul	Lieutenant I	6/25/2007
Fire	Sikorski	Timothy	Firefighter I	1/3/2018
Fire	Streeter	William	Firefighter I	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	Carlisle	Hollis	Clerk I	1/4/2016
Library	Charlton	Klara	Clerk I	5/4/2015
Library	Fleming	MaryBeth	Clerk II	3/20/2001
Library	Gilmour	Jiyl	Custodian	2/25/2011
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	Marcy	Therese	Clerk III	4/17/1991
Library	Markey	Leslie	Technical Services Librarian	9/2/1986
Library	Martin	Paige	Library Clerk III	2/19/2015
Library	Walsh	Jeanne	Reference Librarian	6/5/2003
Library	Wojcik	Matthew	Electronic Services Support Clerk 2	9/1/2016
Listers	Burnell	Jenepher	Assistant Assessor	9/22/2016
Listers	Carleton	Dara	Office Administrator	10/15/2012
Listers	Stillman	Crystal	Office Clerk	6/29/2017
Municipal Center	Brown	Russell	Facility Maintenance Supervisor	3/4/1993
Parking	Butynski	Jeremy	Custodian 4	11/4/2008
Parking	Coulombe	Carol	Parking Enforcement Coordinator	8/3/1992
Parking	Duggan	Cheryl	Parking Enforcement 5	7/1/1996
Parking	Phillips	Donald	Parking Enforcement 2	8/15/2016
Planning Services	Bannon	Brian	Zoning Administrator	2/2/2009
Planning Services	Fillion	Susan	Planner	9/14/2009
Planning Services	Francis	Roderick	Planning Director	2/4/2008
Planning Services	Johnson	Rita	Planning Clerk	6/18/2014
Police	Cable	Michael	Police Officer 5	1/20/2013
Police	Eaton	Greg	Police Officer 8 Detective	8/2/2009
Police	Emery	Chad	Sergeant 3	4/10/2000
Police	Evans	Jeremy	Patrol Supervisor 8 Detective	12/27/1998
Police	Fletcher	Amy	Police Officer 7	1/24/2010
Police	Hamilton	Jason	Police Officer 3	7/21/2014
Police	Johnson	Erik	Police Officer 14 Detective	6/8/1998
Police	Kerylow	Colby	Police Officer 4	7/22/2013
Police	Law	Tyler	Academy	1/22/2018
Police	Lynde	Joshua	Police Officer 11	12/20/2007
Police	MacDonald	Duncan	Police Officer 1	1/23/2017
Police	Penniman	Bradley	Police Officer 1	7/12/2016
Police	Perkins	Robert	Patrol Supervisor 8	5/28/1998
Police	Petlock	Adam	Sergeant 1	8/3/2009
Police	Polanco	Julissa	Academy	1/21/2018
Police	Stanley	Steven	Sergeant 1	7/24/2013
Police	Vinton	Timmie	Police Officer 2	1/17/2016
Police	Warner	Carl	Patrol Supervisor 5	7/27/2011
Police	Washburn	Ryan	Police Officer 7	6/4/2012
Police	Whiteman	Jonathan	Police Officer 7 Detective	7/26/2010
Police	Wilson	Sean	Police Officer 1	7/10/2016
Police	Winkler	Craig	Academy	1/23/2018
Police	Witherbee	Penny	Sergeant 3	1/31/2002
Police - Admin	Barrows	Catherine	Animal Control Officer 4	2/10/1986
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	LaClair	Diane	Senior Clerk 5	8/30/2000
Police - Admin	Yager	Virginia	Office Manager	11/16/1998
Police - Emgncy Srv	Andrews	Alexandra	Emergency Services Dispatcher 2	1/15/2016
Police - Emgncy Srv	Cooke	Erin	Emergency Services Dispatcher 5	8/5/2013
Police - Emgncy Srv	Leclaire	Kate	Emergency Services Dispatcher 6	12/5/2007
Police - Emgncy Srv	Marrero	Rebecca-Lynne	Emergency Services Dispatcher 9	4/12/2006
Police - Emgncy Srv	Scott	Henry	Emergency Services Dispatcher 2	6/6/2016
Police - Emgncy Srv	Spinner	Jennifer	Emergency Services Dispatcher 8	9/5/2006
Police - Emgncy Srv	Stires	Wayne	Communication Supervisor	10/6/1997
Police - Emgncy Srv	Vallante	Sarah	Emergency Services Dispatcher 2	4/15/2015
Public Works	Barrett	Stephen	Director	1/21/1980
Public Works	Blodgett	Scott	Auto Maintenance Supervisor	6/23/1990
Public Works	Bombicino	Anthony	Water Service 11	6/5/2011
Public Works	Brooks	Hunter	Water Service Person 1	5/30/2017

Department	Last Name	First Name	Position	HireDate
Public Works	Buedinger Jr.	William	Mechanic 5	9/27/2004
Public Works	Calantropio	Garrett	WTP Operator 5	4/13/2015
Public Works	Carnes	Joshua	Engineering Tech 3	6/12/2017
Public Works	Corey	Gary	WWTP Operator 5	10/28/1984
Public Works	Dix II	Harvey	WWTP Operator 5	9/6/1983
Public Works	Dyer	Stephen	WWTP Operator 5	2/4/2008
Public Works	Earle	Michael	Utilities General Supervisor	1/7/2013
Public Works	Ethier	Michael	WWTP Operator 5	10/5/2009
Public Works	Ferris	Steven	HWY Equipment Operator 11	6/13/1986
Public Works	Flood	Jeremy	HWY Equipment Operator 9	12/8/2014
Public Works	Franklin, Jr.	Alfred	Highway General Supervisor	6/6/1986
Public Works	Gilbeau	Ricky	HWY Equipment Operator 8	9/23/2003
Public Works	Grover	Travis	HWY Equipment Operator 2	10/11/2016
Public Works	Howard	Frank	Mechanic 5	3/7/1986
Public Works	Johnson	Scott	HWY Equipment Operator 2	9/28/2015
Public Works	Johnston	Garvin	Water Service Person 1	6/19/2017
Public Works	King	Brian	HWY Equipment Operator 11	11/17/1978
Public Works	Lashway	Belinda	Office Manager	6/21/1999
Public Works	Lawrence	Bruce	WWTP Chief Operator	2/6/2012
Public Works	Leary	John	WTP Chief Operator	5/10/2010
Public Works	Looman, Jr.	Richard	HWY Equipment Operator 8	4/15/1991
Public Works	Murray	Jeremy	HWY Equipment Operator 3	4/29/2013
Public Works	Ogden	Matthew	HWY Equipment Operator 11	11/26/1990
Public Works	Pacheco	Darren	Water Service 7	10/17/2016
Public Works	Patno	Joseph	HWY Equipment Operator 11	8/10/2009
Public Works	Penson III	Raymond	WTP Operator 4	7/6/2005
Public Works	Rabideau	Kyle	HWY Equipment Operator 4	3/25/2012
Public Works	Rosinski	Donald	HWY Equipment Operator 10	5/3/1999
Public Works	Tyler	Hannah	Highway/Utility Superintendent	10/29/2012
Recreation & Parks	Cudworth	Jessy	Assistant Director	8/2/2010
Recreation & Parks	Ethier	Paul	Park Maintenance Supervisor	8/4/1996
Recreation & Parks	Isaacson	Kimberly	Administrative Assistant	2/21/2012
Recreation & Parks	Lebron	Anthony	Park Maintenance 3	9/17/2007
Recreation & Parks	Lolatte	Carol	Director	6/24/1985
Recreation & Parks	Middleton	Adam	Program Coordinator	9/7/2017
Recreation & Parks	Morse	Douglas	Custodian 4	5/21/2001
Recreation & Parks	Wells	Ronald	Senior Park Maintenance 1	4/7/2014
Recreation & Parks	Wright	Daniel	Park Maintenance 2	12/16/2013
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	Ellwell	Peter	Town Manager	1/20/2015
Town Manager	Moreland	Patrick	Assistant Town Manager	8/22/2011

# TOWN OFFICERS

## (prior to 3/6/2018 elections)

	Term Expires
<b>Selectboard</b>	
John Allen	3/18
Brandie Starr	3/18
Tim Wessel	3/18
Kate O'Connor	3/19
David Schoales	3/20

	Term Expires
<b>Board of Civil Authority</b>	
John Allen SB	3/18
Jane Buckingham JP	1/19
Franklin J Chrisco JP	1/19
Diane Cooke JP	1/19
Richard H Cooke JP	1/19
Peter Gould JP	1/19
Elliott Greenblott JP	1/19
Mary Ann Holt JP	1/19
Don Long JP	1/19
Lee Madden JP	1/19
Sharry Manning JP	1/19
Kate O'Connor SB	3/19
Vacancy JP	1/19
Robert Oeser JP	1/19
David Schoales SB	3/20
Gail Speno JP	1/19
Brandie Starr SB	3/18
Ben Underhill JP	1/19
Tim Wessel SB	3/18
Veronica Wheelock JP	1/19
Hilary Francis TC	3/18

	Term Expires
<b>Board of Listers</b>	
Katherine Dowd	3/18
J Eric Annis	3/19
Marshall Wheelock	3/20

### Brooks Memorial Library Trustees

Adam Franklin-Lyons	3/18
Robert Stack	3/18
Susan Troy	3/18
Pamela Becker	3/19
Howard Burrows	3/19
Jane Southworth	3/19
Amity DeAngelis	3/20
Connie Bresnahan	3/20
Jennifer Rowe	3/20

### BUHS Directors (Brattleboro)

Lori Cartwright	3/18
Ricky Davidson	3/18
Robert Woodworth	3/19
Rus Janis	3/20
Ian Torrey	3/20

	Term Expires
<b>BUHS Moderator</b>	
Tim Arsenault	2/18

<b>First Constable</b>	
Richard H Cooke	3/18

<b>Second Constable</b>	
David Emery	3/18

<b>Moderator</b>	
Lawrin Crispe	3/18

	Term Expires
<b>Town School Directors</b>	
Spoon Agave	3/18
Robin Morgan	3/18
Kimberly Price	3/18
Jill Stahl Tyler	3/19
David Schoales	3/20

	Term Expires
<b>Trustees of Public Funds</b>	
Deborah Zak	3/18
Marshall Wheelock	3/19
Ben Underhill	3/20

# TOWN MEETING MEMBERS (prior to 3/6/2018 elections)

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

## District 1

1 MICHAEL AVERILL E/16 - 19  
 1 ORION BARBER E/17 - 20 \*  
 1 NANCY BARBER E/15 - 18  
 1 CAROL BARBER E/17 - 20 \*  
 1 STANLEY BOROFSKY E/17 - 20  
 1 MICHAEL BOSWORTH E/17 - 20 \*  
 1 SALLY BRUNTON E/17 - 20 \*  
 1 GEORGE BURROWS E/15 - 18 \*  
 1 TAYLOR BURT A/17 - 18 \*  
 1 GEORGE CARVILL E/16 - 19 \*  
 1 PAMELA CASE E/17 - 20 \*  
 1 MARY CASEY E/16 - 19 \*  
 1 CHRISTOPHER CHAPMAN E/15 - 18 \*  
 1 JODI CLARK E/17 - 20 \*  
 1 KATHERINE DOWD E/16 - 19 \*  
 1 TIMOTHY ELLIS E/17 - 20 \*  
 1 BOB EVERINGHAM E/15 - 18 \*  
 1 AMY FARNUM E/15 - 18  
 1 DOUGLAS FRANTZ E/16 - 19 \*  
 1 ELI S GOULD E/15 - 18  
 1 ELWIN HAMILTON E/16 - 19 \*  
 1 GEORGES HERZOG E/15 - 18  
 1 JENNIFER JACOBS E/15 - 18 \*  
 1 DANIEL I KASNITZ A/17 - 18  
 1 EMILIE KORNHEISER E/15 - 18 \*  
 1 JED LESLIE E/17 - 20 \*  
 1 TIMOTHY MACIEL A/17 - 18 \*  
 1 PRUDENCE A MACKINNEY E/16 - 19 \*  
 1 SHARRY MANNING E/15 - 18  
 1 DARYL MCELVEEN A/17 - 18 \*  
 1 JONATHAN MEGAS-RUSSELL E/16 - 19 \*  
 1 NANCY MILLER E/16 - 19 \*  
 1 GEORGE ROBERGE E/16 - 19  
 1 PAUL ROUNDS E/15 - 18  
 1 RUSTY SAGE E/15 - 18  
 1 ANNE SENNI E/15 - 18 \*  
 1 HYAM SIEGEL A/17 - 18 \*  
 1 WALTER SLOWINSKI E/16 - 19 \*  
 1 SCOTT SMYTH E/17 - 20 \*  
 1 DOUGLAS STARK E/15 - 18 \*  
 1 BRANDIE STARR E/17 - 18 \*  
 1 CHRISTINA SZPILA E/17 - 19 \*  
 1 BENEDICT UNDERHILL E/17 - 20 \*  
 1 ELEANOR WEISS E/17 - 20 \*  
 1 RICHARD WRASE E/16 - 19 \*  
 1 EDWARD WRIGHT E/17 - 20 \*

## District 2

2 MARGARET ATKINSON E/17 - 18 \*  
 2 BRIAN BANNON E/17 - 20 \*  
 2 SUMMER BURCH E/17 - 20 \*  
 2 WILLIAM J BUSHEY E/16 - 19  
 2 DIANE COOKE E/15 - 18 \*  
 2 RICHARD COOKE E/17 - 20 \*  
 2 RAPHAEL CORBEIL E/17 - 20 \*  
 2 KURT DAIMS E/16 - 19 \*  
 2 ARLENE DISTLER E/15 - 18 \*  
 2 MERRY ELDER E/15 - 18 \*  
 2 ALEX FISCHER A/17 - 18 \*  
 2 JUSTIN GARNER E/15 - 18  
 2 LAURA GOLDBLATT A/17 - 18 \*  
 2 VIRGINIA GOODMAN E/17 - 20 \*  
 2 MAYA HASEGAWA E/16 - 19 \*  
 2 ELIZABETH JUDSON E/16 - 19 \*  
 2 CLARICE KNUTSON E/15 - 18 \*  
 2 JUANITA LANE E/15 - 18 \*  
 2 RICHARD LANGLOIS E/16 - 19  
 2 SHELA LINTON E/17 - 20  
 2 HB LOZITO E/17 - 20 \*  
 2 SYLVIA LYON E/16 - 19 \*  
 2 DYLAN MACKINNON E/16 - 19  
 2 MARY MCCARTHY E/17 - 20 \*  
 2 MARY MCLOUGHLIN E/15 - 18 \*  
 2 ABIGAIL MNOOKIN E/17 - 20 \*  
 2 TAD MONTGOMERY E/15 - 18 \*  
 2 ANNE MOORE ODELL E/15 - 18 \*  
 2 GEORGIA MORGAN E/16 - 19 \*  
 2 ROBIN MORGAN E/17 - 18 \*  
 2 PHELAN MULLER E/17 - 18 \*  
 2 ALLISON PAQUETTE E/17 - 20 \*  
 2 FRANZ REICHSMAN E/16 - 18 \*  
 2 VANESSA SANCHEZ E/17 - 20 \*  
 2 JANE SOUTHWORTH E/15 - 18 \*  
 2 MARGARET STRASSMAN E/17 - 19 \*  
 2 JACQUELINE STROMBERG e/16 - 19 \*  
 2 KIPTON TEWKSBURY E/17 - 20 \*  
 2 ALYSSA TODD E/17 - 20 \*  
 2 ROBERT TORTOLANI E/16 - 19 \*  
 2 FRANCINE VALLARIO E/16 - 19 \*  
 2 VERONICA WHEELOCK E/17 - 20 \*  
 2 MARSHALL WHEELOCK E/16 - 19 \*  
 2 DEBORAH ZAK E/15 - 18 \*

## District 3

3 SPOON AGAVE E/17 - 18 \*  
 3 JOYCE ARCECI E/15 - 18 \*  
 3 LINDA BAILEY E/17 - 20 \*  
 3 MARY ELLEN BIXBY E/16 - 19 \*  
 3 JOHN BIXBY E/16 - 19 \*  
 3 DORA BOUBOULIS E/15 - 18  
 3 RONI BYRNE E/16 - 19 \*  
 3 KRISTOPHER CAIN E/17 - 20 \*  
 3 TERRY CARTER E/15 - 18 \*  
 3 MARY COPANS E/17 - 20 \*  
 3 STUART COPANS E/17 - 20 \*  
 3 RICHARD DAVIDSON E/15 - 18 \*  
 3 ANDREW DAVIS E/15 - 18 \*  
 3 JESSICA DOLAN A/17 - 18 \*  
 3 CORWIN ELWELL E/15 - 18 \*  
 3 ELIZABETH ELWELL E/17 - 20 \*  
 3 DAVID EMERY E/16 - 19 \*  
 3 RICHARD EVERS E/16 - 19 \*  
 3 PETER FALION E/17 - 20 \*  
 3 AMIR FLESHER E/17 - 20 \*  
 3 THOMAS FRANKS E/17 - 20 \*  
 3 DAVID GARTENSTEIN A/17 - 18 \*  
 3 ELIZABETH GENTILE E/16 - 19  
 3 G THOMAS GREEN E/17 - 19 \*  
 3 ROSEANN GRIMES A/17 - 18 \*  
 3 GEORGE HARVEY E/15 - 18 \*  
 3 CASSANDRA HOLLOWAY E/16 - 19 \*  
 3 CHRISTINA HOWE E/17 - 18  
 3 JUDITH KINLEY E/15 - 18  
 3 DAVID MANNING E/16 - 19  
 3 JAMES MAXWELL E/16 - 18 \*  
 3 ELIZABETH MCLOUGHLIN E/16 - 19 \*  
 3 RALPH MEIMA E/15 - 18 \*  
 3 ROGER MILLER E/16 - 19  
 3 DENNIS S NEWMAN E/16 - 19 \*  
 3 ROBERT OESER E/17 - 20 \*  
 3 WILLIAM PENNIMAN E/16 - 19  
 3 STEPHEN PHILLIPS E/15 - 18 \*  
 3 LEO SCHIFF E/16 - 19 \*  
 3 DEBORAH SILVER E/15 - 18  
 3 KATHRYN TURNAS E/17 - 20 \*  
 3 KATHY URFFER E/17 - 20 \*  
 3 DONALD WEBSTER E/15 - 18  
 3 MONROE WHITAKER E/15 - 18 \*  
 3 KATHLEEN WHITE E/17 - 18 \*

\* attended 3-25-2017 Representative Town Meeting

# Warnings – Annual Town & Town School District Meeting March 6, 2018

The legal voters of the Town of Brattleboro and the Town School District of Brattleboro, are hereby notified and warned to meet at the polling places designated for the three districts in said Brattleboro, on Tuesday, the sixth day of March, 2018, to act on the following articles:

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

**ARTICLE 2:** “Shall the Town of Brattleboro adopt the following advisory resolution?”

WHEREAS extreme and erratic temperatures, increasingly severe storms, a rise in tick-borne diseases, and threats to farmers and maple sugar makers clearly demonstrate that climate change is one of the most urgent problems facing our state, nation, and the world, and

WHEREAS the State of Vermont has a goal in the Comprehensive Energy Plan to achieve 90% of its energy from renewable sources by 2050, yet is making insufficient progress towards achieving that goal;

Now, therefore, be it resolved:

1. That, the undersigned registered voters of the Town urge the State of Vermont to:
  - a. Halt any new or expanded fossil fuel infrastructure, including, but not limited to, oil or gas pipelines;
  - b. Firmly commit to at least 90% renewable energy by 2050 for all people in Vermont, with firm interim deadlines; and,
  - c. Ensure that the transition to renewable energy is fair and equitable for all residents, with no harm to low-income people, people of color, or rural communities.
  
2. That, the undersigned voters of the Town ask that the Town do its part by committing to efforts such as, but not limited to:
  - a. Protecting town lands from future fossil fuel infrastructure, denying easements or agreements for any oil or gas pipelines crossing town lands;
  - b. Weatherizing town buildings and schools to make them as energy efficient as possible;
  - c. Installing roof-top solar on town and school buildings, where it is appropriate to do so;
  - d. Phasing out the use of fossil fuels to heat town buildings;
  - e. Creating infrastructure to support low carbon forms of transport, including biking and walking;
  - f. Using 100% renewable energy in new and renovated town buildings;
  - g. Phasing out fossil fuel powered Town vehicles and replacing them with renewable energy powered vehicles.

And in furtherance of this resolution let the town clerk send copies of it with a record of the voting and certified with the official seal of the town to the governor, the lieutenant governor, and the senators and representatives in the Vermont legislature.”

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

Districts #1, #2 and #3 in the Selectboard Meeting Room at the Municipal Center, located at 230 Main Street.

# Warnings – Annual Representative Town Meeting March 24, 2018

The legal voters qualified to vote in Representative Town Meeting are hereby notified and warned to meet in the multipurpose room of the Brattleboro Area Middle School on Saturday, the twenty-fourth day of March, 2018, at 8:30am, to act on the following Articles:

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

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

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

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

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

**ARTICLE 6:** To elect two representatives to the Capital Grant Review Board for a term of one year from March 26, 2018. Two members will be nominated from the floor.

**ARTICLE 7:** To see if the Town will elect or appoint members to the Town Finance Committee for a term of one year from March 26, 2018. Members to be nominated from the floor.

**ARTICLE 8:** To elect three Trustees for the Brooks Memorial Library to serve three years. The name for consideration for the term 2018-2021 is Adam Franklin-Lyons. The other two people for consideration shall be nominated from the floor.

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

**ARTICLE 10:** To see what salaries the Town will pay its officers.

**ARTICLE 11:** To see if the Town will authorize the following capital purchase for the Fire Department: The purchase of an aerial ladder truck at an estimated cost of \$950,000, and will authorize the issuance of notes and/or bonds in the aggregate principal amount not to exceed \$500,000 at a rate of interest not to exceed 5% per annum for a term of 10 years to pay a portion of the cost of said aerial ladder truck. The vote on this article shall be by Australian Ballot as required by law. The question to be voted upon is as follows:

"Shall the bonds or notes of the Town of Brattleboro in an amount not to exceed \$500,000 and bearing interest not to exceed 5% be issued for the purpose of purchasing for the Fire Department an aerial ladder truck?

If in favor of this Article, make a cross [x] in this square [ ].

If opposed to this Article, make a cross [x] in this square [ ]."

**ARTICLE 12:** To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$450,000 to pay to that extent part of the cost of the aerial ladder truck for the Fire Department.

**ARTICLE 13:** To see if the Town will transfer from the Unassigned General Fund Balance the sum of \$20,000 to the Skatepark Fund toward the construction of the Skatepark at the Living Memorial Park.

## **Warnings – Annual Representative Town Meeting March 24, 2018**

**ARTICLE 14:** To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$300,000 for the purpose of purchasing an excavator at an estimated cost of \$150,000, funding the Gibson-Aiken Center Roofing and Insulation Project at an estimated cost of \$115,000, and purchasing a 1/2-ton pickup truck at an estimated cost of \$35,000.

**ARTICLE 15:** To see if the Town will ratify, confirm and approve the Selectboard's expenditure from the Capital Fund of \$118,339.17 for emergency repairs performed on the Harris Place embankment.

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

**ARTICLE 17:** To see if the Town will vote to raise and appropriate the sum of \$223,276.48 through special assessments on property within the "Mountain Home Park Special Benefit Assessment Tax District" (as approved by Town Meeting, March 24, 2007, and as delineated in the Town Ordinance entitled "Municipal Act to Establish and Regulate the Mountain Home Park Special Benefit Assessment Tax District") for the purpose of paying debt service on the capital improvements to the water and sewer lines serving the Mountain Home and Deepwood Mobile Home Parks.

**ARTICLE 18:** To see if the Town will raise and appropriate the sum of \$146,000 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner: Aids Project of Southern Vermont - \$2,000; American Red Cross – NH and VT Region - \$1,000; Big Brothers Big Sisters - \$7,500; Boys & Girls Club – \$15,000; Brattleboro Area Adult Day (Gathering Place) - \$4,000; Brattleboro Area Hospice - \$1,200; Brattleboro Centre for Children - \$4,000; Brattleboro Senior Meals - \$7,000; Family Garden - \$2,500; Green Mountain Crossroads - \$3,000; Green Mountain RSVP - \$700; Groundworks Collaborative - \$20,000; Health Care & Rehabilitation Services - \$3,500; KidsPLAYce - \$4,000; Meeting Waters-YMCA - \$5,000; Senior Solutions - \$3,000; Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000; Root Social Justice Center - \$5,000; Turning Point - \$10,000; Vermont Center for Independent Living - \$1,600; Vermont Family Network - \$1,500; Visiting Nurse & Hospice of VT & NH - \$10,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$1,500; Women's Freedom Center - \$5,000; Windham Southeast Supervisory Union Summer Food Program - \$6,000; Youth Services - \$10,000.

**ARTICLE 19:** To see if the Town will raise and appropriate the sum of \$300 for the purpose of a contribution to Green Up Vermont.

**ARTICLE 20:** To see if the Town will raise and appropriate the sum of \$1,000 for the purpose of a contribution to Southern Vermont Watershed Alliance.

**ARTICLE 21:** To see if the Town will raise and appropriate a sum not to exceed \$10,000 to assist in funding Brattleboro Sustainable Energy Coalition.

**ARTICLE 22:** 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 23:** To see if the Town will authorize the following capital purchase: The purchase of a sidewalk plow in an amount not to exceed \$140,000 and to finance the same through FY19 Property Taxes.

**ARTICLE 24:** To see if the Town will authorize the expenditure of \$24,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

# **Warnings – Annual Representative Town Meeting March 24, 2018**

**ARTICLE 25:** To see if the Town will approve exemption of the education tax portion of real estate taxes for Bradley House for a period of one year.

**ARTICLE 26:** To see what salaries the Town School District will pay its school board members.

**ARTICLE 27:** To see if the Town School District will authorize its Town School Directors to borrow money in anticipation of taxes.

**ARTICLE 28:** To see if the Town School District will authorize the District to accept and expend categorical grants and aid received from the State of Vermont and the United States Government.

**ARTICLE 29:** Shall the voters of the school district approve the school board to expend \$14,659,600 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,356 per equalized pupil. This projected spending per equalized pupil is 3.1% lower than spending for the current year.

**ARTICLE 30:** To transact any other business that may lawfully come before the meeting.

Dated at Brattleboro, Vermont this 30th day of January, 2018.

## **BRATTLEBORO SELECTBOARD**

s/Kate O'Connor, Chair  
s/Tim Wessel, Clerk  
David Schoales

s/Brandie Starr, Vice Chair  
s/John Allen

Dated at Brattleboro, Vermont this 30th day of January, 2018.

## **BRATTLEBORO TOWN SCHOOL DIRECTORS**

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

Kim Price, Vice Chair  
s/David Schoales

Brattleboro, Vermont  
January 31, 2018

Town Clerk's Office, Brattleboro, Vermont, January 31, 2018, at 9:40 am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 64.

Attest: s/Hilary Francis, Town Clerk

## ARTICLE 11

**ARTICLE 11:** To see if the Town will authorize the following capital purchase for the Fire Department: The purchase of an aerial ladder truck at an estimated cost of \$950,000, and will authorize the issuance of notes and/or bonds in the aggregate principal amount not to exceed \$500,000 at a rate of interest not to exceed 5% per annum for a term of 10 years to pay a portion of the cost of said aerial ladder truck. The vote on this article shall be by Australian Ballot as required by law. The question to be voted upon is as follows:

"Shall the bonds or notes of the Town of Brattleboro in an amount not to exceed \$500,000 and bearing interest not to exceed

5% be issued for the purpose of purchasing for the Fire Department an aerial ladder truck?

If in favor of this Article, make a cross [x] in this square [ ].

If opposed to this Article, make a cross [x] in this square [ ]."

Article 11 asks Representative Town Meeting to authorize the Town to borrow up to \$500,000 as partial funding for the replacement of the Fire Department's aerial ladder truck. The Town's 26-year-old ladder truck failed during 2017 and was replaced by the emergency purchase (for \$35,000) of a 24-year-old truck that previously served the

Town of Sharon, Massachusetts. Sharon's needs were different than Brattleboro's, so in addition to being a very old truck the current apparatus is deficient in certain important ways (e.g. the absence of a water tank). While the current truck is providing a stop-gap solution for Brattleboro, we need to begin the year-long process of replacing that truck as soon as possible. Article 11 will be voted on March 24 by Australian Ballot. Article 12 is a companion article that asks Representative Town Meeting to authorize use of fund balance in the amount of \$450,000 as partial funding for this purchase.

## ARTICLE 12

**ARTICLE 12:** To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$450,000 to pay to that extent part of the cost of the aerial ladder truck for the Fire Department.

Article 12 asks Representative Town Meeting to authorize use of fund balance in the amount of \$450,000 as partial funding for the replacement of the Fire Department's aerial

ladder truck. The Town's 26-year-old ladder truck failed during 2017 and was replaced by the emergency purchase (for \$35,000) of a 24-year-old truck that previously served the Town of Sharon, Massachusetts. Sharon's needs were different than Brattleboro's, so in addition to being a very old truck the current apparatus is deficient in certain important ways (e.g. the absence of a water

tank). While the current truck is providing a stop-gap solution for Brattleboro, we need to begin the year-long process of replacing that truck as soon as possible. Article 11 is a companion article that asks Representative Town Meeting to authorize the Town to borrow up to \$500,000 as partial funding for this purchase.

## ARTICLE 14

**ARTICLE 14:** To see if the Town will transfer from the Unassigned General Fund Balance to the Capital Fund the sum of \$300,000 for the purpose of purchasing an excavator at an estimated cost of \$150,000, funding the Gibson-Aiken Center Roofing and Insulation Project at an estimated cost of \$115,000, and purchasing a 1/2-ton pickup truck at an estimated cost of \$35,000.

Article 14 asks Representative Town Meeting to authorize use of fund balance in the

amount of \$300,000 for the purchase of an excavator for the Public Works Department, a roofing and insulation project at the Gibson-Aiken Center, and purchase of a pick-up truck for the Maintenance Unit. This request is in keeping with the financial best practice of using accumulated fund balance only (or at least mainly) for non-recurring capital expenditures. The excavator is a new piece of equipment that will extend the life of DPW's backhoe and will be better suited to some work that is required for compliance with

the State's new stormwater management regulations. The roofing work at the Gibson-Aiken Center is a generational improvement that also includes additional insulation which was recommended by the 2016 energy audit to reduce heating oil consumption and cost. The pick-up truck will replace an old vehicle that previously was handed down from DPW to Maintenance and has an expected life of 10-years or more.

## ARTICLE 15

**ARTICLE 15:** To see if the Town will ratify, confirm and approve the Selectboard's expenditure from the Capital Fund of \$118,339.17 for emergency repairs performed on the Harris Place embankment.

On June 3, 2017, the Selectboard approved a contract with E.C.I. (Engineers Construction, Inc.) of South Burlington, for an emergency capital improvement project to repair the Harris Place drainage system and the

adjacent embankment in order to prevent further erosion of the parking lot, guardrail, embankment and potential damage to the railroad tracks. Over the years, erosion below Harris Place had been identified as a concern by the Department of Public Works. The failed drainage line compromised the Harris Place Parking Lot and the embankment to the railroad tracks, as well as electrical transmission lines located between the

railroad tracks and the failed embankment, due to slope failure from heavy rains. The Selectboard has the authority to deficit spend in order to address an emergency condition. Representative Town Meeting is now being asked to ratify, confirm and approve the Selectboard's emergency authorization for the repair.

# ARTICLE 16

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

## DOWNTOWN BRATTLEBORO ALLIANCE

The Downtown Brattleboro Alliance (DBA) is a member-based non-profit organization. Our work promotes 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 primarily through a special assessment on downtown properties. DBA works with members, including the downtown property owners to develop a work plan and budget. Before submitting these to the town, DBA members vote and approve the work plan and budget. This year, DBA has built on our previous efforts and has made a huge difference in our downtown community.

DBA directly supported over 40 local businesses. Spending more than \$33,000 locally and we worked in coalition with more than 25 local organizations. We also added 3 new promotions the year:

1) **The Golden Ticket.** Our target audience: Locals! We partnered with the town of Brattleboro to create a parking promotion during a typically slow time for downtown. We designed a Charlie & the Chocolate Factory inspired contest. Tavernier Chocolates created The Brattle Bar. Three of the Brattle Bars were stuffed with a golden ticket, worth one year of free parking in Brattleboro. The feel good part of this story is undeniable. People were writing on social media about the wonderful things in town as a reason to want the parking pass. All over town, employers & co-workers were buying each other chocolate bars and people were complimenting Brattleboro for being fun and creative!

This campaign went viral and hit the media jackpot. It was picked up on the AP wire where we received national and international coverage as well as being mentioned on Conan O'Brien opening monologue. We received media hits by NBC in Boston, Fox News, Inside Edition and many more.

2) **#giftBratt.** The holiday campaign consisted of an oversized postcard listing local Holiday Events and directions to participate in our Facebook promotion. The hash tag #gift-Bratt had the goal of our community creating a gigantic gift list for others to be inspired by. This pushed the idea that behind the front

doors of our stores there so much more to find! Let's let the secret out!

3) **Buy Local Book.** Target Audience: Locals & Statewide. We worked in coalition with Vermont Businesses for Social Responsibility (VBSR) to expand Brattleboro's presence in the statewide Buy Local Coupon Book. This was an opportunity to reach a statewide audience and tap into a program that already has the distribution and PR infrastructure. In 2016, Brattleboro had only 4 coupons to offer. DBA's peer-to-peer solicitations and subsidized Brattleboro section showcased 34 Brattleboro businesses in 2017. The coupons are being sold in paper book and app format.

We hosted 3 annual events.

**-2nd Annual BrattleBoo.** Target Audience: Locals. More than 125 trick-or-treaters turned out for the event and walked door-to-door on Main St. to get their treats. While an event like this does not translate into sales that night for retail shops it does ensure that people are stepping in the door and seeing what their store has to offer for another time. It does translate to sales for restaurants, especially fast casual and cafes. We also partnered with Dummerston School Art students to decorate the town with Jack 'O Lanterns and boosted the Horribles Parade advertising and attendance. The two events work in complete synchronicity.

- Cultivated 10 local restaurants to participate in **Vermont Restaurant Week** and subsidized co-op advertising for the event.

**-2nd Annual Bratt LUV Crawl.** Target Audience: Locals & 50 mile radius. On a very snowy and cold night in February we had a phenomenal turn out of more than 150 participants, 16 pairings of local store owners and distillers, brewers or taster-makers. We charged \$5 in advance and \$7 at the door.

Quick Summary of other happenings:

1. Maintained our rack card presence in Ludlow, Chester, Weston, Londonderry & Guilford Welcome Center.
2. Hosted national t.v. crew for 4 days
3. Named a Top Ten Shopping Town in New England by Yankee Magazine
4. Downtown featured in Monadnock Business Journal
5. Named the #1 Best Tourist Spot in Southern Vermont
6. Supported winning 1 highly competitive National Main Street program/ Edward Jones matching grant for Placemaking.

One of our major achievements is keeping Brattleboro beautiful and our design committee is working very hard! This past year we expanded our flower program and planted and maintained 82 flower planters, 25 hanging planters & 9 window boxes. We expanded El-

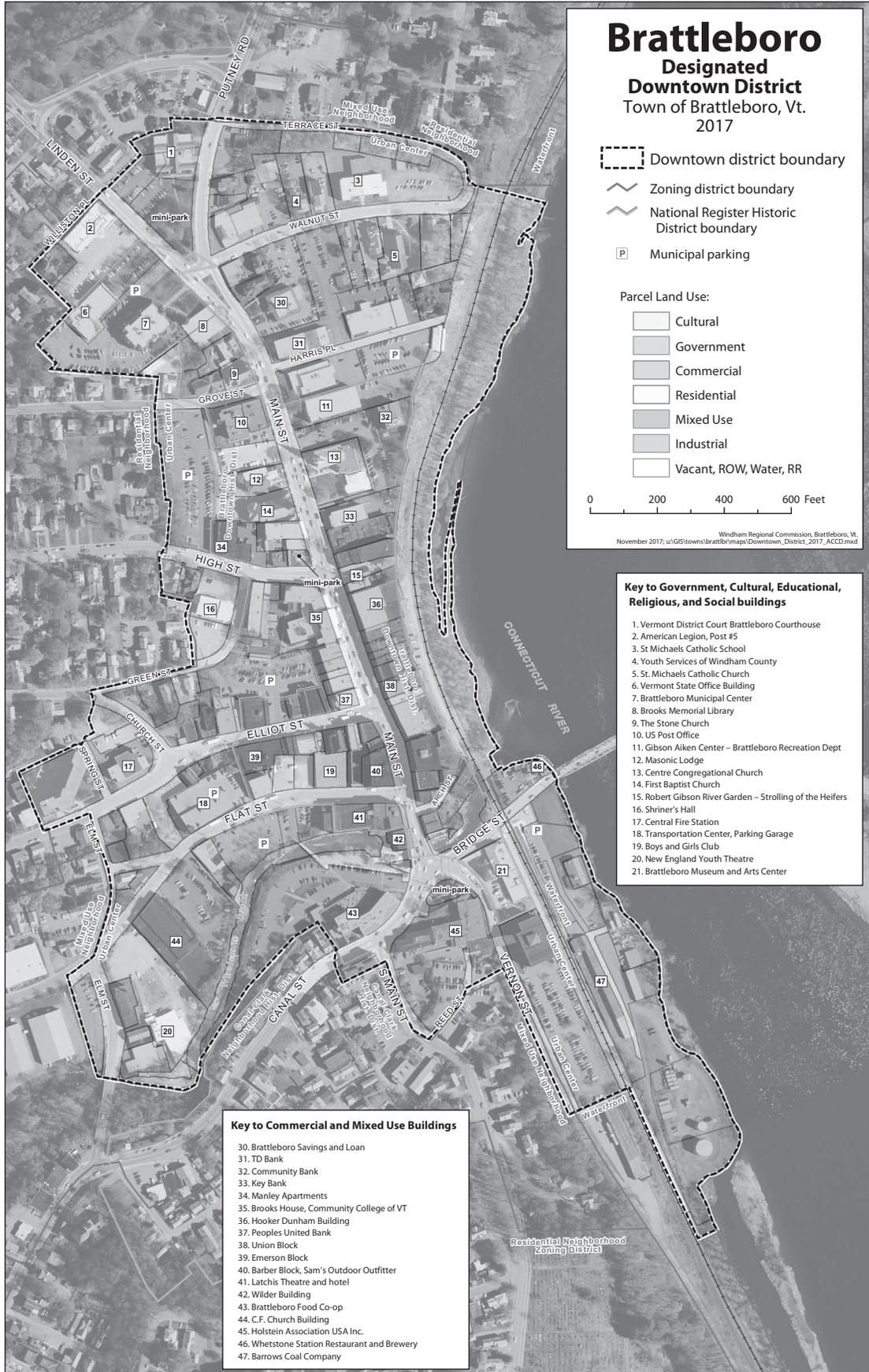
liot St.'s presence, added 12 hayracks at Kyle Gilbert Bridge, Whetstone Station & Retreat, 4 planters on the big black control boxes and 3 huge planters on the wall of the museum. The committee painted all the parking meter poles on Main St. & Elliot St., the street light poles on Elliot St. along with several poles in the Harmony Lot. The Whetstone bridge was painted & had beautiful exterior lights installed to light the River. We also displayed over 10,000 holiday lights and disseminated \$1,360 to downtown merchants through our Facade Program

We awarded \$2,863.60 in matching grants to support downtown initiatives including Southern Vermont Career Summit, Echo Restaurant & Lounge and Bratt Rock.

We are growing and thriving and excited about our future! We created a 5 year strategic plan to plan for a long term success & sustainability. This includes hiring an executive director which we hired in November of 2017.

We began a fundraising campaign in partnership with local leaders to increase the capacity of the DBA for FY18. As of this writing we have raised \$15,500 towards our \$20,000 goal.

# ARTICLE 16



# ARTICLE 18

**ARTICLE 18:** To see if the Town will raise and appropriate the sum of \$146,000 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner: Aids Project of Southern Vermont - \$2,000; American Red Cross – NH and VT Region - \$1,000; Big Brothers Big Sisters - \$7,500; Boys & Girls Club – \$15,000; Brattleboro Area Adult Day (Gathering Place) - \$4,000; Brattleboro Area Hospice - \$1,200; Brattleboro Centre for Children - \$4,000; Brattleboro Senior Meals - \$7,000; Family Garden - \$2,500; Green Mountain Crossroads - \$3,000; Green Mountain RSVP - \$700; Groundworks Collaborative - \$20,000; Health Care & Rehabilitation Services - \$3,500; KidsPLAYce - \$4,000; Meeting Waters-YMCA - \$5,000; Senior Solutions - \$3,000; Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000; Root Social Justice Center - \$5,000; Turning Point - \$10,000; Vermont Center for Independent Living - \$1,600; Vermont Family Network - \$1,500; Visiting Nurse & Hospice of VT & NH - \$10,000; Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$1,500; Women's Freedom Center - \$5,000; Windham Southeast Supervisory Union Summer Food Program - \$6,000; Youth Services - \$10,000.

**REPORT TO BRATTLEBORO REPRESENTATIVE  
TOWN MEETING FROM THE  
HUMAN SERVICES FUNDING REVIEW COMMITTEE  
DECEMBER 1, 2017**

Thank you to the 26 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**

In September applications for Town funding were emailed to previous years' grantees as well as to any who expressed an interest. They were also posted on the Town website and sent to other media outlets. Prospective applicants were invited to an informational meeting in October. We received 26 applications requesting a total of \$183,200, 29% more than the previous year. Committee members reviewed applicant

agencies' financial documents and fiscal controls, as well as their descriptions of services provided to Brattleboro residents, anticipated programmatic changes, evaluation methods, and collaboration with other agencies.

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

**Funding priorities and recommendation**

The Committee prioritized agencies whose main function is to provide food, shelter or other urgent and basic needs, as well as emergency and social services. We also prioritized vulnerable populations, including but not limited to elders, children, people without stable housing, people living with HIV/AIDS, people in recovery, and people living with lower incomes. As a whole, it was clear that needs for food, housing, and emergency support, continue to increase. The very

active community discussion this Fall about the visible need in our community is just one indicator. There is simply not enough support coming from public and private sources to fill the need in our community. At the same time, unstable political times leave many organizations on tenuous footing with their financial futures.

While we understand the growing need among our most vulnerable Town residents, we also acknowledge our citizen's tax burden. The Committee reduced recommended allocations for those agencies where such a reduction seemed to make a negligible impact on their ability to deliver services. In so doing, we were able to increase funding for several other agencies in order to achieve a significant and positive effect on their delivery of critical services. The 146,000 we recommend in the following spreadsheet, is a 20% reduction from the total requested.

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

Sincerely,

Ann Fielder  
Emilie Kornheiser  
Margaret Atkinson  
Dave Miner  
Julie Peterson

**Human Services Review Committee  
FY19 Request for Funding**

Applicants	FY13 Recommendation	FY14 recommendation	FY15 Recommendation	FY16 Recommendation	FY17 Recommendation	FY18 Recommendation	FY19 Requests	FY19 Recommendation
AIDS Project of Southern Vermont	\$ 1,800	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
American Red Cross – NH and VT Region	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000
Big Brothers Big Sisters							\$ 10,000	\$ 7,500
Boys & Girls Club	\$ 8,000	\$ 8,000	\$ 9,300	\$ 13,220	\$ 15,200		\$ 20,000	\$ 15,000
Brattleboro Area Adult Day (Gathering Place)	\$ 2,700	\$ 2,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000
Brattleboro Area Drop-in Center	\$ 8,750	\$ 9,600	\$ 9,600	\$ 9,600	\$ -			
Brattleboro Area Hospice	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Brattleboro Centre for Children							\$ 12,000	\$ 4,000
Brattleboro Senior Meals	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Family Garden	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Green Mountain Crossroads						\$ 5,000	\$ 5,000	\$ 3,000
Green mountain RSVP					\$ 700		\$ 700	\$ 700
Groundworks Collaborative (formerly BADC and					\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Health Care & Rehabilitation Services	\$ 4,500	\$ 3,000	\$ 2,000	\$ 2,000	\$ -	\$ 3,500	\$ 10,000	\$ 3,500
KidsPLAYce	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Meeting Waters-YMCA		\$ 2,000	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Morningside House	\$ 7,500	\$ 7,500	\$ 7,500	\$ 9,000	\$ -			
Senior Solutions	\$ 1,200	\$ 1,200	\$ 2,000	\$ 2,800	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000
SEVCA	\$ 7,500	\$ 8,500	\$ 9,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
The Root Social Justice Center							\$ 5,000	\$ 5,000
Turning Point	\$ 3,500	\$ 3,500	\$ 4,500	\$ 6,500	\$ 7,000	\$ 8,500	\$ 10,000	\$ 10,000
Vermont Wilderness School					\$ 4,000			
Vermont Adult Learning	\$ 1,500	\$ 1,500	\$ 700	\$ 700	\$ -	\$ 3,000		
Vermont Center for Independent Living	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Vermont Family Network							\$ 2,500	\$ 1,500
Visiting Nurse and Hospice of VT and NH	\$ 36,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 12,200	\$ 12,200	\$ 10,000
Windham Child Care Association	\$ 4,200	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500		
Windham County Safe Place Child Advocacy Center		\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500
Women's Freedom Center							\$ 10,000	\$ 5,000
Summer Food Program (WSESU)	\$ 4,500	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Youth Services - Big Brothers/Big Sisters	\$ 8,500	\$ 8,500	\$ 8,000	\$ 10,000	\$ 7,500	\$ 7,500		
Youth Services							\$ 10,000	\$ 10,000
<b>Total Recommended year to year</b>	<b>\$ 131,860</b>	<b>\$ 131,660</b>	<b>\$ 110,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 183,200</b>	<b>\$ 146,000</b>

# ARTICLE 21

**ARTICLE 21:** To see if the Town will raise and appropriate a sum not to exceed \$10,000 to assist in funding Brattleboro Sustainable Energy Coalition.

## **BRATTLEBORO SUSTAINABLE ENERGY COALITION**

Brattleboro Sustainable Energy Coalition (BSEC), directed by Town Energy Coordinator Phoebe Gooding, is the recent successor to Brattleboro Climate Protection (BCP). BCP, headed by Paul Cameron, worked with the Town Energy Committee for many years to reduce energy consumption and save money in a myriad of ways, including:

- Advocated for numerous efficiency improvements in municipal facilities that so far have reduced energy consumption by an average of 15%, resulting in an annual savings of \$188,597, as well as helped secure a \$10,000 grant from Efficiency Vermont for additional efficiency projects in Town facilities that are estimated to save \$5,330 annually
- Collaborated with the Public Works Department and the Brattleboro Energy Committee to complete the streamlining and switching of streetlights to high-efficiency LED fixtures, saving the Town almost 675,000 kilowatt hours and approximately \$106,970 annually, as well as help secure grant funding from the American Reinvestment and Recovery Act (ARRA) for a lighting upgrade project in the Transportation Center that is saving the Town \$5,009 annually
- Advocated for the Town's purchase of net-metering credits from an earlier solar electric project, which saved the Town \$17,000 in FY 2015
- Helped secure a \$10,000 grant from the Vermont Agency of Commerce and Community Development for the installation of an electric car charging station in the Transportation Center
- Helped convince the Town to join the Windham Solid Waste Management District solar project, which will save the Town approximately \$85,000 a year.

Brattleboro Sustainable Energy Coalition (BSEC) and the Energy Committee (BEC) are committed to continuing the legacy of

energy reduction and cost savings. Currently we are prioritizing education and outreach for Brattleboro residents, knowing that energy conservation is the easily achievable (low-hanging fruit) that can greatly lower energy requirements and reduce energy costs. Educating the public on ways in which to access energy efficiency resources is an ongoing effort in order to move towards Vermont's 2016 Comprehensive Energy Plan goal of reducing "total energy consumption per capita by 15% by 2025, and by more than one third by 2050."

In order to reach this goal, BSEC partnered with Efficiency Vermont for their Button Up! program. The Town Energy Coordinator held tabling events and distributed free LED light bulbs as well as information on winterizing homes to reduce energy consumption. Although the information targets homes, residents can also apply it to workplaces and businesses.

BSEC and the Energy Committee continue their partnership with Project Atlantic. "In this project at Brattleboro Union High School, students create documentaries about energy and the environment in partnership with community leaders, officials, and local professionals."

BSEC and the Energy Committee have also partnered with Brattleboro Coalition for Active Transport (BCAT). This coalition made up of various community stakeholders *works to promote safe, healthy, accessible transportation for people of all abilities, ages, and incomes*. BCAT meets monthly to coordinate implementation of bicycle and pedestrian accessible infrastructure, as well as promoting public transportation throughout Brattleboro.

On December 19th, 2017 the Brattleboro Selectboard voted to have the Town join the Vermont Climate Pledge Coalition. "The coalition is a group of Vermont municipalities, non-profits, colleges and universities, businesses, farms, and other community organizations. Its members are committed to doing all they can to reduce their carbon emissions and help Vermont meet the U.S. pledge to reduce greenhouse gas emissions levels from 2005 by 26-28% by 2025." The Town and any other participating organization will document the actions they are taking toward this goal.

BSEC is committed to energy equity for the Brattleboro community. This means that we are consciously making decisions to include people of demographics that have tradition-

ally not been part of the movement towards energy conservation and renewables. These people tend to be low-income and/or people of color. BSEC understands that we need to include the whole community to achieve our desired results. If only half of the community has access to energy efficiency resources and the other half is consuming twice as much energy to meet their needs, then we will not progress to our goals. In order to realize energy equity for the Brattleboro community, BSEC secured a \$1,600 grant from New England Grassroots Environmental Fund (NEGEF). With this grant BSEC will survey low-income, moderate, and fixed-income residents of Brattleboro about their perspectives on climate change and the education and instruction that would help them implement energy conservation, energy efficiency, renewable energy and/or energy resiliency steps in their own lives. Based on the results of that survey, we will develop and deliver workshops to get them started.

Future projects for BSEC and the Brattleboro Energy Committee include:

- Working with the Town and organizations within the town to participate in the Vermont Climate Pledge Coalition.
- Working with the Town and organizations within the town to apply to the Vermont Climate Economy Model Program
- Implementing a Downtown Brattleboro Building Energy Project
- The DBBEP will be a highly publicized, focused, limited-time initiative to encourage and support businesses, residents and organizations in Brattleboro to undertake comprehensive energy audits, implement energy conservation measures, and install renewable energy systems
- Exploring and advocating for Brattleboro's first municipal micro-grid to improve Brattleboro's energy independence
- Further researching and advocating for a permanent Sustainability Officer position in Town government
- Researching cost and savings for electric vehicles in the Town fleet

## ARTICLE 23

**ARTICLE 23:** To see if the Town will authorize the following capital purchase: The purchase of a sidewalk plow in an amount not to exceed \$140,000 and to finance the same through FY19 Property Taxes.

Article 23 asks Representative Town Meeting whether it chooses to authorize purchase of a second sidewalk plow at an estimated cost of \$140,000 to be funded from FY19 property taxes. The Selectboard was urged by numerous citizens to include this purchase in the FY19 Budget. The second plow would not increase the miles of sidewalk

that are plowed by the Town, but it would enable the Town to cover the current 14 miles of plowed sidewalks faster and would make it possible for the Town to keep up with multiple successive storms. Currently, it is not uncommon for clean-up from one storm to be ongoing when the next storm arrives. For these reasons, and because the plowed sidewalks are on heavily used routes to schools and to downtown, the Selectboard believes the request is worthy of consideration. However, the second sidewalk plow was not included in the Selectboard's recommended FY19 Bud-

get because it would have caused the FY19 property tax increase to be 1.22 cents higher than the recommended budget. If Representative Town Meeting believes this additional tax burden is acceptable in order to achieve more rapid and complete sidewalk plowing during the winter months, then this article should be approved. If not, then Town staff and the Selectboard will give additional consideration to this request during the preparation of the FY20 Budget.

## ARTICLE 24

**ARTICLE 24:** To see if the Town will authorize the following cTo see if the Town will authorize the expenditure of \$24,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

### **SOUTHEASTERN VERMONT ECONOMIC DEVELOPMENT STRATEGIES (SEVEDS) REGIONAL UPDATE**

Southeastern Vermont Economic Development Strategies (SeVEDS) is an affiliate of the Brattleboro Development Credit Corporation (BDCC) that grew from a 2008 grassroots effort, initiated by BDCC, to reverse the economic decline of the Windham Region and plan for the economic impacts from the closure of the Vermont Yankee nuclear power plant. In 2014, after years of regional input, education and data gathering, SeVEDS submitted the Windham Region's federally recognized 5 year S.M.A.R.T. Comprehensive Economic Development Strategy (CEDS). The implementation of this strategic action plan for growing our economy has been nationally and internationally recognized and the State of Vermont's Agency of Commerce and Community is modeling their "Vibrant Regional Hubs", one of their five economic growth strategies, on the work we all have been col-

laborating on across the Windham Region and Southern Vermont.

SeVEDS board members and BDCC staff have been meeting regularly with municipal boards and officials throughout the Windham Region since 2012. This has been a tremendous experience for us and a great opportunity for towns to learn more about the progress of the regional economic development efforts underway. Those efforts include: the expansion of rural economic and workforce development networks through the Southern Vermont Economy Project, the growth of our regional paid college internship program and of Fast Tracks to Success, our high school career awareness program, as well as support and programming for entrepreneurs and small businesses through INSTIG8, the Southern Vermont Business Accelerator and the creation of the award winning green building and services Ecovation Hub. This past year alone, 180 Windham County high school Sophomores participated in the Sophomore Summit, 200 Windham County high school students participated in Fast Tracks visits to local employers, 23 interns placed were placed in paid internships with Windham Region businesses, and 35 young adults earned post-secondary credentials and obtained jobs at Grace Cottage, Brattleboro Memorial Hospital, GS Precision and The Hermitage.

In 2018 SeVEDS, will partner with the Bennington Regional Commission to com-

plete the first ever, Southern Vermont CEDS encompassing the Southern Vermont Economic Zone, a region designated by the Vermont Legislature in 2015 as having significant economic development needs. This Zone CEDS development will serve as the five year renewal and expansion of the existing Windham Region CEDS due in 2019. Over the next 18 months stakeholders across Southern Vermont will be invited to data presentations, discussions analyzing trends and conditions, and to refine the long term economic goals and objectives of Southern Vermont into 2024. Ongoing participation in the planning process from community leaders, municipalities, businesses and town residents has enabled our progress in implementing programs and aid to overcome our very real demographic and economic challenges.

For more information on SeVEDS visit <http://brattleborodevelopment.com/> or [www.seveds.com](http://www.seveds.com)

BDCC/SeVEDS Annual Report: <https://brattleborodevelopment.com/fy17-bdcc-seveds-annual-report/>

BDCC/SeVEDS Newsletter Sign-up: <https://brattleborodevelopment.com/join-mailing-list/>

Comprehensive Economic Development Strategy: <https://brattleborodevelopment.com/ceds-overview/>

# ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 25, 2017

Pursuant to the Warning for the Annual Town and Town School District Meeting recorded in the Town Records Volume 21, page 1, the legal voters qualified to vote, met at the Brattleboro Area Middle School Multi-purpose room on March 25, 2017, at 8:30 A.M.

At 8:36 A.M., Moderator Lawrin Crispe called the meeting to order.

Checklist attendant and Assistant Town Clerk Jane Fletcher reported that 101 Town Meeting Members were present. Moderator Crispe announced that 78 members constitute a quorum. A total of 125 members were present at various times of the day.

The moderator called upon Marshall Wheelock to lead the meeting with an opening convocation.

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

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 with audio coverage by First Choice Communication; and that interpretation for the deaf and hard of hearing was being provided by Cory Brunner, Elizabeth Fox, Janet Dickinson and Janice Wightman.

**PRELIMINARY MOTION #1)** Selectboard Vice 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, Assistant Town Manager Patrick Moreland, Town Attorney Robert Fisher, School Superintendent Ron Stahley and Business Administrator Frank Rucker.

The motion was seconded.

Jill Stahl-Tyler moved to amend by adding Lyle Holiday, Curriculum Coordinator and New Superintendent as of July 1, 2017.

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

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

**PRELIMINARY MOTION #2)** Selectboard Chair David Gartenstein 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.

**SCHOOLBOARD SALARIES:** Under Article 1, Todd Roach moved: That the legal voters of the Town of Brattleboro School District authorize its Board of School Directors to pay the following amounts for the ensuing fiscal year: to its school directors the sum of \$3,000 each, except that the chairperson shall be paid the sum of \$5,000.

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

**BORROWING IN ANTICIPATION OF TAXES:** Under Article 2, Town School Board Vice Chair Mark Truhan moved: That the legal voters in the Town of Brattleboro School District authorize its Board of School Directors to borrow money pending the receipt of taxes, and not in excess of anticipated revenue for the school year, by the issuance of its notes or orders payable not later than one year from the date thereof.

The motion was seconded and on a standing-voice vote overwhelmingly adopted

**FEDERAL AND STATE GRANTS:** Under Article 3, David Schoales moved: That the legal voters of the Town of Brattleboro School District be authorized to accept and expend categorical grants and aid received from the State of Vermont and the United States Government.

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

**GREEN STREET SCHOOL HEATING IMPROVEMENTS:** Under Article 4, there was a Bond Vote by Australian Ballot to determine: Shall general obligation bonds or notes of the Brattleboro Town School District in an amount not to exceed Three Hundred Fifty Thousand Dollars (\$350,000), subject to reduction from future state and federal grants-in-aid and the application of future reserves, payable over a term not to exceed ten (10) years, be issued for the purpose of making heating system improvements to the Green Street School, the estimated cost of such improvements being Nine Hundred Forty-Six Thousand Dollars (\$946,000)?

Moderator, Lawrin Crispe announced that polls were open at 10:00am, and they closed at 5:27pm. Result of the vote is as follows:

Yes	114
No	6

**TOWN SCHOOL DISTRICT APPROPRIATION:** Under Article 5, Town School Board Chair Jill Stahl Tyler moved: That the voters of the school district approve the school board to expend \$14,547,425.00, which is the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$16,960.00 per equalized pupil. This projected spending per equalized pupil is 10.9% higher than spending for the current year.

The motion was seconded. Ms. Stahl-Tyler explained that the change to the wording for the motion was mandated by the state to delineate the per equalized pupil spending in comparison to last year. The budgets are not exactly comparable from one year to the next, in part because an accounting mandate removed some special education funds from this budget to the Supervisory Union budget. This budget includes contractual obligations to increase teacher salaries by 2.4% and benefits by 4.6%. Staff salaries and benefits make up 62% of entire budget. While staffing has remained largely the same, two new staff members were added: one full time social worker; and one full time Technology Integration Specialist that would be shared at Green Street and Oak Grove schools.

Following a moderate discussion, the article was unanimously adopted.

**SCHOOL BOARD RECOGNITIONS:** The Moderator recognized Jill Stahl-Tyler at this time, who recognized Todd Roach for his three years of service, and Mark Truhan for his 10 years of service. Ms. Stahl-Tyler also recognized Ron Stahley for his 15 years of service as Superintendent of Schools. Lyle Holiday was recognized and welcomed as the incoming Superintendent of Schools, beginning July 1<sup>st</sup>.

**SUSPENSION OF RULES TO DISCUSS ACT 46:** Ron Stahley requested that the rules be suspended to give an update on Act 46 at this point, rather than waiting until other business at the end of the meeting. Because this item was not directly germane to any articles on the warning, a motion was made to suspend the rules requiring two thirds (2/3) approval, to allow the School Board to provide an update on Act 46, and to hear any other motion or comments related to Act 46. The motion was seconded and voted on by division to determine if the required two thirds (2/3) vote was achieved. It was clarified that any motion in this section would be non-binding.

After a brief discussion, with 88 in favor and 36 opposed, the motion passed.

Jill Stahl-Tyler gave a brief update on the history, process and status of Act 46, beginning in November 2015. Due to votes by Vernon and Dummerston regarding the dissolution of the Union High School, which would allow the formation of one pre-k through 12 Supervisory District, local compliance with Act 46 cannot proceed at this time. Ms. Stahl-Tyler went on to discuss why an Alternative Structure on the laws of Act 46 would not work for our towns. The State Board of Education has been asked to give guidance as to how to move forward. If no agreement can be reached by November 1<sup>st</sup>, the State Board of Education will decide how to merge the district and move forward.

Andrew Davis moved for the following non-binding resolution:  
WHEREAS, The Brattleboro Town Schools have not, as of this date, entered into a school merger as directed by the Vermont Legislature under Act 46,

# ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 25, 2017

NOW THEREFORE,

BE IT RESOLVED, that we the Town Meeting Representatives of Brattleboro direct the Brattleboro Town School Board to explore the Alternative Structure in Section 9 of Act 46 referred to as "SELF-EVALUATION, MEETINGS, AND PROPOSAL" (p. 17, Act 46), and be it

FURTHER RESOLVED, that we direct the Brattleboro Town School Board to hold at least two public hearings for the purpose of exploring this option for complying with Act 46.

The motion was seconded, and after moderate discussion, on a division vote, the motion failed with 59 opposed and 46 in favor.

George Carvill moved:  
WHEREAS, special circumstances in some school districts in the Windham Southeast Supervisory Union have made it extremely difficult to craft an Act 46 merger agreement acceptable to all of the member school districts, and,

WHEREAS, under Act 46 the Vermont State Board of Education is empowered to compel school districts to merge under terms and conditions under its sole control, and,

WHEREAS, Vermont has a long history of local control of education,  
NOW THEREFORE,

BE IT RESOLVED, that we the Town meeting Representatives of Brattleboro respectfully request that our State Senators and Representatives work with the Vermont Agency of Education and/or introduce legislation to insure that no merger under Act 46 will take place that affects any School District in the Windham Southeast Supervisory Union without affirmative action by the voters of the School District involved.

The motion was seconded, and after moderate discussion, on a division vote, the motion passed 72 in favor and 34 opposed.

**AUDITORS' REPORT:** Under Article 6, Selectboard member Dick DeGray moved: That the auditor's reports be accepted as printed. (Town and Town School District)

The motion was seconded. Dick DeGray recognized Finance Director John O'Connor for his excellent work on the Auditors' reports. There was no further discussion and on a standing-voice vote, the article was unanimously adopted.

**EMPLOY CPA:** Under Article 7, Selectboard member David Schoales moved: That the Town and Town School District authorize its Selectboard and School Directors to employ a certified public accountant or public accountants.

The motion was seconded. Following brief discussion on a standing-voice vote the article was unanimously adopted.

**TOWN CLERK:** Under Article 8, Selectboard member John Allen moved: That the appointment of Hilary Francis as Town and Town School District Clerk for a term of one year from March 27, 2017, be ratified, approved and confirmed.

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

**TOWN TREASURER:** Under Article 9, Selectboard Vice-Chair Kate O'Connor moved: That the appointment of John O'Connor as Town and Town School District Treasurer for a term of one year from March 27, 2017 be ratified, approved and confirmed.

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

**TOWN ATTORNEY:** Under Article 10, Selectboard Chair David Gartenstein moved: That the appointment of Fisher and Fisher Law Offices, P. C., as Town Attorney for a term of one year from March 27, 2017 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 Article 11, the Moderator sought volunteers from the floor for the Capital Grant Review Board.

Dick DeGray nominated Alyssa Todd and Chris Chapman nominated Georges Herzog. There were no other nominees.

Dick DeGray moved: That Alyssa Todd and Georges Herzog be appointed to serve on the Capital Grant Review Board for a term of one year from March 27, 2017.

The motion was seconded. With brief discussion, both were unanimously appointed to the Capital Grant Review Board.

**TOWN FINANCE COMMITTEE:** Under Article 12 the Moderator sought volunteers from the floor for the Town Finance Committee.

Franz Reichman nominated the following members: Franz Reichsman, Avery Schwenk, Ralph Meima, Abbe Sweeney, Alex Fischer, and Scott Smyth.

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

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

**LIBRARY TRUSTEES:** Under Article 13, the Moderator announced that the Brooks Memorial Library Trustees had put forward the names of Connie Bresnahan, Jenny Rowe and after approval of this Article

requested that Amity DeAngelis be added as a third nomination. The moderator opened nominations for the third trustee. Jane Southworth nominated Amity DeAngelis. There were no other nominations.

George Carvill moved to close nominations. The motion was seconded and passed unanimously.

John Allen then moved: That the following people be appointed to serve on the Board of Trustees for the Brooks Memorial Library: Connie Bresnahan, Jenny Rowe and Amity DeAngelis for three-year terms (2017-2020).

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

**AUTHORIZATION TO BORROW:** Under Article 14, Kate O'Connor moved: That the Selectboard be authorized to borrow money on its notes in anticipation of taxes, grants and other revenue.

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

**SELECTBOARD SALARIES:** Under Article 15, David Gartenstein moved: That the salaries of the Selectboard be set at \$3,000.00 each; that the salary of the Chairperson be set at \$5,000.00, and that the Selectboard be authorized to fix the salaries of all other town officers for fiscal year 2017.

The motion was seconded.

David Gartenstein moved to amend the motion to say 'fiscal year 2018' instead of 'fiscal year 2017.' The amendment was seconded and passed.

Kurt Daims requested a presentation from the Finance Committee regarding their survey and reports on this topic. The Finance Committee went through their reports, which can be found on their website.

Kurt Daims moved to amend the amounts to be \$20,000 each and \$25,000 for the Chairperson. He explained that for the average or low-income person, serving on a town board was almost prohibitive due to issues of childcare, transportation and time.

Following a lengthy discussion George Carvill moved to cease debate, requiring a two-thirds vote. The motion was seconded and by a division vote was passed, with 104 in favor and 12 opposed.

With no further discussion, Mr. Daims' motion to amend the main motion was overwhelmingly defeated.

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

**DOWNTOWN IMPROVEMENT DISTRICT:** Under Article 16, Dick DeGray moved: That the Town

# ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 25, 2017

raise and appropriate the sum of \$75,000 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 brief discussion. On a standing-voice vote, the article was overwhelmingly adopted.

**RECESS:** At 12:25 p.m., the Moderator declared a recess.

At 1:35 P.M, after confirming the presence of a quorum, the Moderator reconvened the meeting.

**MOUNTAIN HOME PARK SPECIAL BENEFIT ASSESSMENT TAX DISTRICT:** Under Article 17, David Schoales moved: That the Town vote to 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 no discussion. On a standing-voice vote, the article was unanimously adopted.

**HUMAN SERVICE PROGRAMS:** Under Article 18, John Allen moved: That the Town raise and appropriate the sum of \$120,000 to support human service programs and facilities for the residents of Brattleboro to be allocated among service providers in the following manner:

- Aids Project of Southern Vermont - \$2,000
- American Red Cross – NH and VT Region - \$5,000
- Brattleboro Area Adult Day (Gathering Place) - \$4,000
- Brattleboro Area Hospice - \$1,200
- Brattleboro Senior Meals - \$7,000
- Family Garden - \$2,500
- Green Mountain Crossroads - \$5,000
- Groundworks Collaborative - \$20,000
- Health Care & Rehabilitation Services - \$3,500
- KidsPLAYce - \$4,000
- Meeting Waters-YMCA - \$5,000
- Senior Solutions - \$3,000
- Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000
- Turning Point - \$8,500

- Vermont Adult Learning \$3,000
- Vermont Center for Independent Living - \$1,600
- Visiting Nurse & Hospice of VT & NH - \$12,200
- Windham Child Care Association - \$5,500
- Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigations - \$1,500
- Windham Southeast Supervisory Union Summer Food Program - \$6,000
- Youth Services-Big Brothers/Big Sisters - \$7,500

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

**UNASSIGNED FUND BALANCE:** Under Article 19, Kate O'Connor moved: the Town appropriate \$1,099,975 from the Unassigned Fund Balance as of June 30, 2016, as partial funding for the Town’s operating and capital expenses for Fiscal Year 2018

The motion was seconded, and following a moderate discussion, was overwhelmingly approved.

**TOWN APPROPRIATION:** Under Article 20, David Gartenstein moved: That the Selectboard be authorized to raise, appropriate and expend the sum not to exceed \$17,271,841 (Seventeen Million, Two Hundred Seventy-One Thousand, Eight Hundred Forty-One Dollars) in order to defray to that extent all general fund expenses for the period of July 1, 2017 through June 30, 2018, including all highway and Windham County taxes, and that the Selectboard be authorized to expend, in addition, any sum authorized for special purpose under any article contained in the warning for this meeting or any special Representative Town Meeting. This motion includes the following funding sources: \$1,099,975 (One Million, Ninety-Nine Thousand, Nine Hundred Seventy-Five Dollars) to be appropriated from the Unassigned General Fund Balance, \$14,267,946 (Fourteen Million, Two Hundred Sixty-Seven Thousand, Nine Hundred Forty-Six 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 April 1, 2017, 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, 2017, November 15, 2017, February 15, 2018, and May 15, 2018; 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 15, 2018.

The motion was seconded and Mr. Gartenstein addressed the body. He stated that this budget is a total increase of 7.3% over 2017. The tax increase is 2.9% (3.5 cents or about \$406 in additional real estate taxes) for funding on debt for the police-fire stations. He broke down the overall budget for the body, and explained that the primary shifts in the budget from last year were due to capital improvements.

Michael Bosworth moved to amend as follows:

I move to amend the proposed budget to appropriate a sum not to exceed \$10,000 – to be offset by \$10,000 increase in property taxes – with the interest to fund the work of a successor organization to Brattleboro Climate Protection.

Spending any of the \$10,000 would be dependent on the Selectboard appointing a Town Energy Coordinator and that \$10,000 would go specifically to support her or his work.

Spending any of the \$10,000 would also depend on the Brattleboro Climate Protection successor organization entering into a fiscal agent agreement with a Vermont energy-focused federal 501(c)(3) non-profit organization.

The amendment was seconded, followed by a lengthy discussion. Dick DeGray clarified that this amendment would be adding \$10,000 to the budget proposed in the original motion. After additional discussion, Michael Bosworth agreed to further amend his proposed amendment to the motion by taking out the deadline of July 1, 2017.

Steve Phillips asked for clarification that the vote is on the budget increase, but that the conditions are advisory only, not binding. Peter Elwell confirmed that this is the case, however the staff would pay attention to the advice given from the body.

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

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

**SeVEDS:** Under Article 21, Dick DeGray moved: That the Town authorize the Selectboard to expend \$24,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

The motion was seconded. There was a moderate discussion and on a standing-voice vote, the article was adopted unanimously.

**INDIGENOUS PEOPLES’ DAY:** Under Article 22, David Schoales moved: That the Town advise the Selectboard to proclaim the second Monday of October as Indigenous Peoples’ Day, in place of Columbus Day.

# ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 25, 2017

The motion was seconded.

Dennis Newman moved to amend the motion to proclaim the second Monday of October "Native American Day." After brief discussion the amendment was not seconded.

Following additional discussion, the motion was adopted unanimously by a standing-voice vote.

**OTHER BUSINESS:** Under Article 23, John Allen moved to transact any other business that may lawfully come before the meeting. The following items were brought before the assembly:

**DeGray Resolution** - David Gartenstein offered the following resolution:

Whereas, Richard DeGray has served as a member of the Brattleboro Selectboard for 8 years, from 2006-2013 and 2016-2017, including service as the Board's chair; and

Whereas, Mr. DeGray served 4 years on the BUHS Board from 1996-2000; and

Whereas, Mr. DeGray has served on a series of related committees and committed himself tirelessly to the betterment of the Town of Brattleboro and the lives of its residents;

Now therefore be it resolved that Brattleboro Town Meeting thanks Richard DeGray for his service to the Town.

**Cappy Resolution** - David Gartenstein offered the following resolution:

Whereas, Annette Cappy was appointed as Brattleboro Town Clerk in March 1989; and

Whereas, Ms. Cappy continued faithfully to serve as Town Clerk for almost 28 years; and

Whereas, in this role, Ms. Cappy supervised dozens of elections, 41 town meetings, and has worked tirelessly to improve and support the Town's operations and the lives of Brattleboro's citizens and has been recognized for her work on a state wide level,

Now therefore be it resolved that Brattleboro Town Meeting thanks Annette Cappy for her service to the Town.

**Gartenstein Resolution** – Kate O'Connor offered the following resolution:

Whereas, David Gartenstein has served on the Brattleboro Selectboard from 2011 to 2017; and

Whereas, Mr. Gartenstein has served as chair of the Board for four years, leading the town through times of challenges and opportunities, including a successful search for a town manager; the siting of a skateboard park; the implementation of the pay-as-you-throw trash/recycling program; and the resolution of our more than 30-year-old police-fire facilities project; and

Whereas, Mr. Gartenstein has served as a

town meeting representative; as Chair of the Development Review Board; as a member of the Traffic Safety Committee, Capital Grants Review Board and Rental Housing Improvement Program Loan Committee; and

Whereas, Mr. Gartenstein has served two and a half years on the town school board and three years on the Brattleboro Union High School Board; and

Whereas, Mr. Gartenstein has served the people of the town with professionalism, fairness and with a sense of humor; all the while acting with the best interest of the town at heart;

Now, therefore, be it resolved, that this Town Meeting, on its own behalf and on behalf of the entire Town, thanks David Gartenstein for his many years of dedicated service to the Town of Brattleboro.

Each of the previous three resolutions were met with standing ovations and applause by the members.

**Skate Park Update** - Elizabeth McLoughlin gave a skate park update (BASIC). Ms. McLoughlin thanked the body for their generous contribution in 2015. Since last year they have successfully secured the permits necessary to build the skate park at the new location at Living Memorial Park. They are now ready to build. Construction time is a matter of months, but they need additional funds. They have already raised approximately \$100,000 towards this goal. They need another \$130,000 to begin construction. Please donate at [www.brattleboroskatepark.com](http://www.brattleboroskatepark.com), or join their Facebook page at Friends of Brattleboro Skate Park. Donations can also be mailed through the Brattleboro Recreation and Parks/BASIC at PO Box 513, Brattleboro, VT 05302.

**Webster Recognition** – Hyam Siegel recognized Don Webster for his contribution to this body and to the town. Mr. Webster was not present due to an illness.

**RTM Seating Proposal** – Kurt Daims proposed that the Selectboard not sit on stage as they are not supervising the meeting. This creates a two tiered government. They should have to function like the rest of the body, having to stand and walk to a designated microphone to speak and needing to wait to be recognized by the moderator. Tim Maciel suggested having a series of concentric circles instead of current layout.

**Health and Well-Being of Citizens** – George Harvey moved that the Brattleboro Representative Town Meeting express its concern that the federal government is ignoring the health and well-being of its citizens, violating the guarantees of life, liberty, and the pursuit of happiness, violating our right to a government that represents its citizens; concern that these acts may involve collusion with a hostile foreign power; and that for that reason, the identities and actions of the parties responsible should be investigated and,

as it is found fitting, prosecuted for treason against the United States and crimes against humanity.

The motion was seconded and after brief discussion, passed overwhelmingly through a standing-voice vote.

**Cameron Resolution** – Richard Evers moved that the Selectboard go beyond the recognition of Paul Cameron on page 18 of the Town Report by passing a resolution to publically thank him for his work.

The motion was seconded and after brief discussion was unanimously passed.

**Arts Budget** - Daryl McElveen moved to put aside \$5,200 per year (\$100 per week) to support businesses helping artists in town or kids wanting to take after school lessons in the arts or music. Due to the fact that this portion of the meeting is non-binding and can't do any appropriations, it was suggested that he bring his motion to an Arts Committee meeting.

**Convocation in Writing** – Mollie Burke requested that we see Marshall Wheelock's convocation from the beginning of this meeting, put up on the website and included in next year's Town Report.

There being no other business, Ben Underhill moved to adjourn. The motion was seconded and with no discussion, the motion passed unanimously with a standing-voice vote. The meeting adjourned at 4:57 P.M.

Attest:

Hilary Francis, Town Clerk

David Gartenstein, Selectboard Chair

Lawrin Crispe, Moderator

# RETIREES AND RECOGNITIONS

## ASSESSOR'S OFFICE – RUSSELL RICE

After more than 10 years of service in this department, Russell Rice retired this year. Russell had been the Town Assessor for the past 5 years. Prior to that, from July 2007 to October 2012, Russell served as Assistant Assessor during Al Jerard's final years as the Town Assessor. All Brattleboro property owners should be grateful for Russell's commitment to fair valuation and for the insights he brought from his long experience in both the public sector and private sector realms of this field. In addition to missing Russell's sharp mind and expertise, his co-workers will miss his quick wit and dry sense of humor. Thank you, Russell Rice, for a job well done!

## DEPARTMENT OF PUBLIC WORKS – JOHN HIGHTER, CHERYL DYER, AND GARY "SKIP" FLETCHER

This year, the Brattleboro Department of Public Works lost nearly 100 years of experience when John Highter, Cheryl Dyer, and Gary 'Skip' Fletcher retired.

At the end of July, John Highter, our Chief Water Treatment Plant Operator retired from the town. John started with the Town as a seasonal employee in 1974. On November 1, 1977, John was employed full time with the Utilities Division as an Equipment Operator/Laborer. In December 1983, he transferred to the Wastewater Treatment Plant as a laboratory technician until 1989, at which time he assumed the duties of the Assistant Chief Operator and then Chief operator of the Water Treatment Plant. Over the course of his career with the Town, John has been an outstanding employee receiving above average evaluations and letters of recognition for jobs performed. In 1989, he received a letter of commendation from the State of Vermont, Agency of Natural Resources. His 1988 certification exam had the highest score on the Grade IV for the year of 1988 in the State of Vermont! John's work ethic has always been outstanding, working long hours, weekends, and available 24 hours a day. Even if he only anticipated a situation might occur, he would come to work to check on things. His vast knowledge of the Town of Brattleboro and the Department of Public Works will be sorely missed. We wish John the best in all of his future endeavors.



John Highter

Twenty four years ago, Cheryl (Petrin) Dyer started with the Town as a temporary employee in our front office after an unexpected vacancy. Upon being hired as a full time employee, Cheryl very quickly learned the Department's needs, procedures, and operations. She was able to reorganize and implement different processes with minimal guidance, slowed interruptions to other administrative staff, and used her prior training to develop a more professional atmosphere.



Cheryl (Petrin) Dyer

Wearing her many hats as an office manager, on a daily bases she performed the duties of receptionist, telephone operator, accountant, payroll coordinator, dispatcher, human resource professional, author, and secretary to other staff, to mention a just a few. Throughout her career, Cheryl has experienced a number of management and politi-

cal changes, all of which she ensured were smooth transitions on the Department. Without hesitation, Cheryl would take on additional tasks as our needs have changed over the last quarter century. We are grateful for her years dedication and service and wish her the best during her retirement.

Gary 'Skip' Fletcher started with the Distribution and Storage Division in 1984 as a Water Serviceperson Two. In 1992, Skip was promoted to the Utilities General Supervisor and has since held that position. Skip has been an extremely



Gary 'Skip' Fletcher

dedicated leader for that crew, ensuring his constant availability to respond to emergencies 24 hours a day, seven days a week. He regularly missed holidays and family events. During his career, Skip responded and assisted with every major fire and emergency event that Brattleboro has experienced. In 2011, he received an award from Green Mountain Water Environmental Association for his exemplary leadership during Tropical Storm Irene by preventing a massive wastewater discharge into the Whetstone Brook. Over the last three decades, he has diligently worked to increase the overall efficiency and reliability of our distribution and storage system. Throughout his career, Skip has also served as a mentor to dozens of young people who have joined our staff as temporary summer help. Although he will sincerely be missed, we wish him the best in his retirement.

## FIRE DEPARTMENT – RON HUBBARD, JOHN LAWRENCE, AND AL OLNEY

2017 brought the loss of nearly a century of knowledge, experience and dedicated service with the retirements of Captain Ron Hubbard, Lt John Lawrence and Firefighter Al Olney. Capt. Hubbard retired in June after 37 years of service, Lt Lawrence in August after 28 years of service, and FF Olney in December after 30 years of service. With these retirements there comes promotions and new hires. Congratulations are extended to Chuck Keir, a 16 year veteran, who was promoted to Captain, and Rusty Sage, a 14 year member who was promoted to Lieutenant. We also welcome new members to our staff; Alex Richardson from Chelsea, VT, Will Streeter from Tamworth, NH, Andrew Baldwin from Southbury, Conn, and Tim Sikorski from Farmington, Conn. All four come to us as Level II certified firefighters and EMTs.

# SELECTBOARD

The Selectboard met 29 times in 2017. Public participation in Selectboard meetings increased noticeably, especially between April and October. Over the course of the year, the Selectboard addressed the recurring business of overseeing Town finances, authorizing projects and purchases approved in the annual budget, issuing liquor licenses, appointing citizens to serve on Town boards and committees, and interacting with those boards and committees about matters of importance in their areas of oversight. The Selectboard also addressed a wide variety of other matters throughout 2017, including the following:

- Received updates on the progress of construction at the Police and Fire Stations
- Approved a net metering agreement for the Windham Solid Waste District's solar project
- Approved implementation of an IT Improvement Plan
- Reviewed the Utility Fund's rate model and left the current 5-year utility rate ordinance unchanged
- Increased the speed limit on Route 142 south of Royal Road to 35mph
- Accepted 18 grants and authorized applications for 20 other grants
- Approved a modified memo of understanding with the Brattleboro Community Justice Center
- Transitioned the Town's curbside collection program to single-stream recycling
- Authorized an emergency capital project to improve drainage on Harris Place and stabilize the adjacent embankment
- Adopted an ordinance to ban single-use plastic bags
- Adopted a resolution supporting the principles of the International Charter for Communities
- Declared the second Monday in October to be Indigenous People's Day
- Committed to actively support diversity, inclusion, and equity both inside Town Government + throughout the community
- Reviewed community concerns and potential actions regarding panhandling and related activities
- Enrolled Brattleboro in the Vermont Climate Pledge Coalition
- Updated liquor license application requirements
- Reviewed and revised the FY19 Budget that is recommended for approval at Representative Town Meeting

## SELECTBOARD'S PROGRESS REPORT ON TOWN PLAN IMPLEMENTATION

### Land Use

With the Planning Commission, staff have reviewed the existing Land Use Regulations (LUR) with a view to making minor amendments in 2018. This process has included review of the Land Use chapter of the 2013 Town Plan, which must be revised and re-adopted in 2018.

### Other Areas of Plan Progress

Planning continued to work with the Green Street Promise Community, a place-based initiative with the construction of a pedestrian trail linking the Union Hill neighborhood with the Green St School, the Crowell lot and downtown.

The Town continues to work with Brattleboro

Housing partnerships on finding suitable land for relocating households at Melrose Terrace and restoring the floodplain function to the Melrose neighborhood.

The Town along with Vermont Housing and Conservation Board (VHCB) and the Department of Housing and Community Development (DHCD) are supporting the conduct of a Master Plan for Tri-Park Housing Cooperative to investigate viable solutions for relocating mobile home units (MHUs) out of the floodway and floodplain. A consultant team is expected to commence work on this plan in 2018.

The Town continues to support Windham Windsor Housing Trust obtain VCDP funds to undertake deep energy efficiency retrofits for their Brattleboro housing units.

Two electric vehicle charging stations were installed in the new Police Department lot.

The Town continued to work towards creating safe streets for all users. A safety audit of Putney Road north of the Veterans Bridge as completed by VTrans.

Town staff worked with the Vermont River Conservancy (VRC) to pursue the preservation and restoration of floodplain along the Whetstone Brook. VRC has purchased a 12.5 acre parcel and we continue to seek clean-up funds for the floodplain restoration project, which will also provide open space.

This summary of highlights demonstrates significant progress towards accomplishing the goals of the 2013 Town Plan.

# TOWN MANAGER

2017 was similar to recent years as we made continued progress on our long-term commitments to top quality Town operations, sound financial management, infrastructure improvements, and economic development. 2017 also stands in contrast to recent years as Town government ventured beyond our provision of basic municipal services to engage extensively with individuals and groups throughout the community on matters of social equity.

## **Commitment to Brattleboro as a Healthy, Safe, and Welcoming Place for All People**

During the 2017 municipal election cycle, a question was placed on the ballot by petition and overwhelmingly approved by the voters asking the Selectboard to declare Brattleboro a "Compassionate Community" in accordance with the International Charter for Compassion. After consultation with the organizers of the petition, the Selectboard adopted a resolution affirming the Town's commitment to acting compassionately and urging all people in Brattleboro to act compassionately in their public and private lives. Throughout the year, this topic re-emerged in the course of Selectboard consideration and action on a variety of matters, and I participated on the Compassion Committee that is working to make compassionate action more visible throughout our community.

Also during the 2017 municipal election cycle, the candidates for Selectboard were asked in a public forum "Why are there no people of color on the Town staff and what do you intend to do about that?" This initiated a process of reflection, planning, and action related to Town support for racial equity and social equity more broadly both inside Town government and throughout our community. Between May and September, I conducted a thorough review of the work that was already ongoing in and around Brattleboro in support of marginalized individuals and groups, and prepared a report with recommendations for Town action in support of that work. The Selectboard approved my recommendations on September 19. By then, the Selectboard and Town staff had already begun working with a variety of individuals and groups in support of diversity, inclusion, and equity for all people. For me, as Town Manager, this work has included participation on the Community Equity Collaborative (CEC), on the CEC's Diverse Workforce Development Committee, on the Brattleboro Development Credit Corporation's Targeted Expertise Recruitment Task Force (which stressed the economic development benefits of having a welcoming and inclusive environment that attracts and sustains a diverse population), in the annual Vermont Vision for a Multicultural Future Conference, in the planning for Brattleboro's annual Diversity Day celebration on May 4, 2018, and in dozens of specific and often less formal interactions with a broad cross-section of individuals and groups. While most of our efforts to date have been with the community addressing

matters that extend outside of Town government, our work also has helped us understand and adopt social equity best practices in our municipal work. There is much more to be done in this regard and the FY19 Budget proposed by staff and recommended by the Selectboard includes \$10,000 of funding for implicit bias training (specifically in support of our commitment to racial equity) and \$60,000 for the hiring of a Human Resources professional (to reduce Town liability and provide broad operational benefits, including concentrated work on creating and sustaining an organizational culture that supports diversity, inclusion, and equity).

After a series of long and sometimes difficult discussions at several Selectboard meetings, staff has taken actions both independently and in collaboration with community groups to address overlapping concerns regarding panhandling, homelessness, the opioid crisis, and the overall level of safety and security, especially in the downtown area. Statistically, Brattleboro is as safe as ever. Anecdotally, however, poverty and other distress have become more visible in our community. We are working hard on solutions that provide compassion and assistance to victims and to struggling people while also restoring a prevailing perception of small-town safety for everyone in Brattleboro.

## **Improvement of Town Government Operations and Financial Management**

We updated and continued to implement the Comprehensive Review of Town Operations (CRTO). We now have implemented 18 of the 58 CRTO action items and have begun working on 18 others. We also completed the first annual update of the Long Term Financial Plan (LTFP) in 2017. This was not done as early in the year as we had planned so the LTFP has not yet served its full purpose in our continuous annual cycle of Town financial management, but the creation of a 5-year financial forecast still was a useful exercise for Town staff and did provide a long-term context for the budgetary decisions made by staff and the Selectboard during the latter months of 2017.

## **Improvement of Infrastructure and Capital Equipment**

The Police-Fire Facilities Project was completed approximately \$300,000 under budget and without any significant delays. Other major infrastructure improvements included an emergency repair of the drainage and embankment at the east end of Harris Place and parking lot improvements at Harris Place, the Gibson-Aiken Center, and the Harmony Lot. The Harmony Lot project included installation of an at-grade sidewalk that makes it safer for pedestrians to get across that busy parking lot. We continued to increase the amount of real-time revenues committed to capital projects and purchases, both to keep catching up on basic infrastructure needs and to take advantage of new technology (e.g. implementa-

tion of the IT Improvement Plan and energy efficiency projects in Town facilities).

## **Investment in the Broader Community**

We had another successful year of participation in the Vermont Community Development Program (VCDP), receiving a \$725,000 grant to extend Windham and Windsor Housing Trust's Home Ownership Services program and a \$30,000 planning grant to assist in the development of Tri-Park Cooperative's master plan. The Town has received millions of dollars of VCDP grants and loans over the years and some of those funds get repaid to the Town and become available for reinvestment through a revolving loan fund known as "program income." In 2017, the Town used program income to make Small Business Assistance Program loans that enabled expansion of three local businesses (Hermit Thrush Brewery, Peter Haven's Restaurant, and Whetstone Station Restaurant and Brewery) and provided operating support to the New England Center for Circus Arts (NECCA) as it stabilized under a new board and new administration.

## **Investment in Town Staff**

We increased employee training in 2017 and plan to do so again in 2018. The emphasis of this increased investment in professional development is on broad interdepartmental workplace topics such as anti-harassment training and new supervisor training. We also are maintaining an already sufficient level of technical skills training specific to individual positions and departments.

The generational evolution of our senior management team continued with the December 2017 retirement of Town Assessor Russell Rice. We will miss Russell's steady effectiveness and his quick wit, but we are happy to welcome new Town Assessor Jenipher Burnell to the management team. Jen was promoted from Assistant Town Assessor after proving herself to be the best qualified candidate in an open recruitment that attracted applicants from as far away as Alaska.

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](mailto:pelwell@brattleboro.org) or call me at 802-251-8151.

Peter B. Elwell  
Town Manager

# FINANCE DEPARTMENT

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

A copy of the Independent Auditors Report and the Comprehensive Annual Financial Report for the Fiscal Year Ending June 30, 2017 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:

<b>RECONCILIATION OF TAXES</b>				
<b>Taxes, Interest &amp; Penalty – Billed &amp; Collected</b>				
<b>As of 12/31/17</b>				
Tax Year	Taxes Billed	Interest & Penalty	Collections	Balance 12/31/17
2014	30,704,556	113,491	30,814,421	3,626
2015	30,891,965	116,486	31,002,428	6,023
2016	<u>30,916,327</u>	<u>119,277</u>	<u>31,006,421</u>	<u>29,183</u>
<b>Totals</b>	<b>92,512,848</b>	<b>349,254</b>	<b>92,823,270</b>	<b>38,823</b>

### COMPARATIVE STATEMENT OF TAXES GRAND LIST

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Real Estate	1,089,667,687	1,097,198,593	1,097,930,838
Personal Property	<u>61,646,725</u>	<u>59,295,930</u>	<u>61,353,355</u>
	1,151,314,412	1,156,494,523	1,159,284,193

### TAX RATES

2014				
		Non		Non
	Residential	Residential	Residential	Residential
Town	1.1655	1.1655	41.394%	44.611%
School	1.6501	1.5070	58.606%	55.389%
	2.8156	2.6725	100.000%	100.000%
2015				
		Non		Non
	Residential	Residential	Residential	Residential
Town	1.1607	1.1607	40.904%	43.545%
School	1.6769	1.5048	59.096%	56.455%
	2.8376	2.6655	100.000%	100.000%
2016				
		Non		Non
	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%

# 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 maintaining Vermont Property Transfer Tax Returns, filing maps/plans, election preparations and results, checklist maintenance, voter registration, clerk of the Board of Civil Authority, tax appeal and tax abatement proceedings, uniform commercial code filings, mobile home registrations, marriage licenses, liquor and entertainment licenses, dog licenses, oaths and appointments.

1,463 voters (17%) cast ballots in March 2017. Of those, 29% were early voters. Incumbent Selectboard member David Schoales ran unopposed. David Gartenstein and Dick DeGray did not run for re-election, leaving 2 seats open. Davey Cadran, Brandie Starr and Tim Wessel ran a contested race, resulting in Starr and Wessel joining the board. District 2 had a contested race for Town Meeting Members, with 15 available seats, and 16 candidates.

- By petition, the following advisory articles were also on the ballot:
  - Ban single use plastic bags. Passed 1,034/317
  - Become a "Compassionate City". Passed 1,087/229
- Lower the voting age in local elections from 18 to 16 years of age. Defeated 679/390

On March 25, town meeting members unanimously approved a change to proclaim the second Monday of October as Indigenous Peoples' Day, in place of Columbus Day

A special town school district vote was held on November 7 for the four member towns of the school union to determine if they should merge and have a unified school board. The vote had a higher turnout than expected, with 14% turnout. 23% of the voters took advantage of the early voting opportunity. The school merger was voted down by a large margin.

Last year, Secretary of State Jim Condos announced the launch of VT's new Elections Management Platform. This streamlined the elections administration process, providing voters with greater access to voter specific information. Over 25,000 Vermonters registered to vote online in 2016. For the November General Election, nearly 6,500 Vermonters requested an absentee ballot through the My Voter Page.

By using the My Voter Page, a registered voter can:

- Check registration status;
- View information on upcoming elections;
- Access voter specific elections information, including directions to a polling place and polling hours;
- View a sample ballot;
- Request and track an absentee ballot;
- and much more.

We encourage voters to log into their My Voter Page to learn more.

Registered Voters can log in at: <http://mvp.sec.state.vt.us>

Online registration can be found at: <http://olvr.sec.state.vt.us>

The Board for the Abatement of Taxes met in October to consider requests for tax relief; The Board denied one request and granted uncollectible tax accounts requested by the Treasurer's office. Total abatements - \$9,844.33.

The Board of Civil Authority met in August to hear tax assessment appeals of five properties. It was the decision of the Board to sustain the assessments of the Listers for four properties, and decrease the value of the fifth property by \$8,210.

The Brattleboro Cemetery Committee met on several occasions in 2017. The committee is working on recommendations to better maintain and serve the public regarding cemetery matters. The recommendations are being reviewed and will ultimately be presented to the Selectboard.

Preparations for 2018 elections are underway. The State Primary vote will be held on August 14 and the Presidential election will be November 6. Polling locations for these elections are being reviewed as the Municipal Center may be undergoing renovations.

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

The Vermont Legislature passed Act 46 in May 2017, which significantly changes the state laws that govern vital records –namely, birth and death certificates. The new law and rules will enhance the safety and security of birth and death certificates, provide better protection against misuse of these legal documents, and reduce the potential for identity theft. Additionally, the changes streamline the entire statewide system for creation, storage and tracking of birth and death certificates. Act 46 will impact anyone who seeks a copy of a Vermont birth or death certificate. **The changes go into effect on July 1, 2018.**

The most notable changes are:

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

not affected by the new law or rules. For text of Act 46, go to <https://legislature.vermont.gov/assets/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 1962. 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.

Update from the new Town Clerk: After completing my first full year as the Brattleboro Town Clerk, I can safely say that I am in the right place! It has been an honor to serve you, and to work with the incredibly dedicated members of the Town. I continue to learn a tremendous amount, and I look forward to continuing this rewarding position.

As we continue in 2018, 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.

	2016	2017
<b>ANNUAL STATISTICS</b>		
<b>Land Records</b>		
(real property transfers, mortgages, discharges, leases, etc.)		
	2,251	2,182
<b>Vital Records</b>		
Birth	308	324
Marriages	203	220
Deaths	187	194
<b>Miscellaneous</b>		
Dog Licenses	1,310	1,314
Liquor Licenses	79	75
Additions to Voter Checklist	1,499	491
Deletions from Voter Checklist	553	406
Challenge Letters Sent		1,591

## A Bit of History....

From Town Clerk's Records, Book 16, Page 88-41

Minutes of March 14, 1988 Special Town and Town School District Meeting - Bond Issues

Results of warned Article 9 "Shall bonds or notes of the Town of Brattleboro in an amount not to exceed One Hundred Seventy Thousand and no/100 (\$170,000.00) Dollars, bearing interest at a rate not to exceed 12% be issued for the purpose of renovating approximately 400 square feet of the existing Central Fire Station and construct an approximately 500 square foot two story building addition to the Central Fire Station with necessary plumbing, electrical, windows and flooring."

The number voting "yes" was 74

The number voting "no" was 30

# 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 2017-2018, before reductions for various tax exemptions was \$1,402,487,533. A large number of properties in Brattleboro are entirely exempt from taxation in accordance with state statutes. 208 properties fell in this category in 2017, reducing the Grand List by \$187,053,730. Several of these properties make annual contributions to the cost of running the Town through Payments In Lieu of Taxes 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 2017-2018 was \$1,161,886,737 up 0.22 % from the 2016 Grand List's total of taxable property of \$1,159,284,193.

The composition of the taxable municipal 2017 Grand List, before the deductions totaling \$53,547,066 for non-statutory exemptions, stabilization agreements, veterans' exemptions, and the current use program was as follows:

Residential	\$623,490,600	51.30%
Mobile Homes	15,545,280	1.27
Vacation Homes	1,163,830	0.10
Commercial	267,717,910	22.02
Commercial Apts	37,016,680	3.04
Industrial	94,960,380	7.81
Utilities	33,584,230	2.76

Farm	7,017,180	0.58
Other (Condos)	37,065,030	3.05
Woodland	2,768,550	0.23
Miscellaneous (Land)	13,257,370	1.09
Personal Property	81,846,763	6.73

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 four employees; the Town Assessor, the Office Administrator-full time, 37.5 hours per week, the Assistant Assessor and the Office Clerk-part time, 30 hours and 15 hours per week respectively.

After more than 10 years of service in this department, Russell Rice retired this year. Russell had been the Town Assessor for the past 5 years. Prior to that, from July 2007 to October 2012, Russell served as Assistant Assessor during Al Jerard's final years as the Town Assessor. All Brattleboro property owners should be grateful for Russell's commitment to fair valuation and for the insights he brought from his long experience in both the public sector and private sector realms of this field. In addition to missing Russell's sharp

mind and expertise, his co-workers will miss his quick wit and dry sense of humor. Thank you, Russell Rice, for a job well done!

### Information Available

The following information may be researched at 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.

### Online Information:

Grand List information, Tax maps and Summary Property cards are available on the Brattleboro web site [www.brattleboro.org](http://www.brattleboro.org) from the Department of Assessment page

### Reappraisal Activity

The Assessment Office completed its most recent town-wide reappraisal in 2010. Based on the results of the 2017 sales study conducted by the State, the accuracy of the property valuations remains reasonably good. The most recent sales report, which was effective on 1/1/2018, sets our Common Level of Appraisal at 104.33%, of market value. Our Coefficient of Dispersion was set at 14.73%, 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.

# PLANNING SERVICES DEPARTMENT

Planning Services offers the following services:

- Project consultation and development review
- Permit information and processing
- Guidance on potential grants and loans from state and federal agencies
- Zoning and Subdivision code enforcement
- Emergency Response support
- GIS, mapping, and spatial analysis services
- Flood zone, elevation certificate, and flood insurance information
- Hazard Mitigation Planning
- Brattleboro Brownfields Program

- E911 address assignment

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

- Planning Commission
- Conservation Commission
- Agricultural Advisory Committee
- Development Review Board
- Design Review Committee
- Small Business Assistance Program
- Emergency Management Committee
- Rental Housing Improvement Program
- Traffic Safety Committee
- Town-wide GIS Committee

- Regional Economic Hub Study Group
- School Crisis Committee

In addition to the general services offered above, Planning Services staff participated in several Town initiatives over the course of 2017:

- Updated the FEMA approved Hazard Mitigation Plan (HMP) to reflect completed projects and recent hazard events.
- Restructured the Town's participation in the National Flood Insurance Program's (NFIP) Community Rating System (CRS). Flood insurance policy holders now receive larger premium discounts.
- Improved mapping of the Flood Hazard Overlay District using 1' contour data

# PLANNING SERVICES DEPARTMENT

recently provided by the State of Vermont.

- Continued working with entities impacted by Tropical Storm Irene including Brattleboro Housing Partnerships (BHP) and Tri-Park Cooperative Housing
- Worked with five sites through the Brattleboro Brownfields Program (BBP)
- Continued support for updates to MapsOnline 4
- Researched easements, permit history and deeds for stormwater improvements, and town projects
- Participated in Green Street Promise Community, a place-based initiative which uses three frameworks, collective impact, strengthening families, and result based accountability to support families and children successfully prepare for kindergarten
- Worked with the Vermont River Conservancy to secure property for the preservation and restoration of floodplain along the Whetstone Brook
- Completed a consultant led study of downtown parking, background analysis for a downtown master plan, an action identified in the 2013 Town Plan
- Prepared an application to renew the Downtown Designation (expires March, 2018)
- Revised the 2013 Town Plan for adoption in early Spring 2018

**Personnel**

Rod Francis, Planning Director  
 Sue Fillion, Planner  
 Brian Bannon, Zoning Administrator/Deputy Health Officer  
 Rita Johnson, Clerk

**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 started 2017 by holding a joint meeting with the Development Review Board to identify issues to address in the Land Use Regulations and began updating the Town Plan. The Planning Commission also worked with a consultant on the Downtown Parking Study and began discussing a Downtown Master Plan. The Commission continued its oversight of the Brattleboro Brownfields Program.

**Conservation Commission**

The Conservation Commission continued to advise other town boards and state agencies on development impacts on natural resources and participated in meetings with other conservation organizations. Commissioners explored land conservation and invasive species management.

**Development Review Board**

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

**2015 Land Use Regulations:**

New forms were developed based on the 2015 Land Use Regulations. Development Review Board draft decisions were revised to reflect new review criteria.

**Development Permits:**

The number of Zoning Applications received and Zoning Permits issued in 2017 was similar to that of 2016. A total of 199 applications were received; 194 permits were issued, 5 were denied and 5 were withdrawn. Thirty applications were heard by the DRB, up from 25 in 2016. As always, several applications are still in process at year's-end.

**Table 1: Zoning Permits**

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

The Development Review Board heard approval requests for 17 Site Plan, 10 Conditional Use, 4 Flood Hazard, 9 Local Act 250, 2 Wetland, 2 Riparian Buffer, 1 Steep Slope, 2 Sign, 1 Planned Unit Development Master Plan, 2 Dimensional Waivers and 1 Historic Resource District Design Review applications. Some applications had more than one request for approval.

The Board heard 2 Variance requests, approving one and denying the second; it heard and approved 2 requests for Waivers of Dimensional Standards.

**Subdivisions:**

Four new lots were created; in addition there were four boundary line adjustments. 7 total, 1 industrial, 1 commercial, 5 residential.

**Table 2: New Lots Created by Subdivision**

	2013	2014	2015	2016	2017
Residential	2	1	3	0	0
Commercial	0	0	0	1	0
Industrial	0	0	3	3	0
Total	2	1	6	4	0

**Violations:**

The Zoning Administrator initiated 58 zoning violations for: construction without a permit, structure improvements in a floodplain without a permit, change of use without a permit, unpermitted uses, unpermitted outdoor storage, unpermitted signs, unpermitted livestock, unsanitary use of property, stormwater runoff, improper waste disposal, and use of a property without a certificate of occupancy.

# BROOKS MEMORIAL LIBRARY

## 2017: A banner year for Brooks Memorial Library!

**Strategic Plan:** The Strategic Planning Committee spent the greater part of 2017 researching library services and trends and combining the information and feedback we gleaned from the community into a new five year plan of service. Jane Southworth (chair), Pamela Becker, Lindsay Bellville, Howard Burrows, Jennifer Lann, Elizabeth Tannenbaum Susan Troy, and Jeanne Walsh formulated our vision and our Mission Statement.

*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

The full plan is available at: <http://www.brookslibraryvt.org/about/mission-and-plans>

### Building Project

Thanks to the generous bequest of Ronald Read we completed a substantial enhancement to our building through an ambitious building project. In addition to significant surface spiffing up, (e.g. new carpets, paint and lighting fixtures) in the Children's Room, Meeting Room and Main Reading Room, we were able to add several new spaces to meet the needs of the community: two new small meeting spaces, a local history research room, an ADA compliant restroom on the first floor and a snazzy new teen room dubbed "The Spicy Lime". We also created a space conducive to organizing and storing our fine arts collection, an efficient and attractive suite for our technical services department and an expanded area where the public may eat and drink. In the process, we were able to address some of the challenges of our fifty year old building: the asbestos tile on the second floor was encapsulated by new carpet, linoleum and tile; main floor and mezzanine lighting controls were converted from breakers to switches; the front entrance was enlarged to meet current ADA standards; and our second floor restroom was expanded to accommodate the families that use the children's room. All of this was accomplished under the guidance of the Building and Grounds Committee, composed of staff, Trustees and community members: Pamela Becker (chair), Lindsay Bellville, Christine DeVallet, Leslie Markey, Paige Martin, Prudence McKinney, Jenny Rowe,

Jane Southworth, Robert Stack, Elizabeth Tannenbaum, and Owner's Project Manager, Steve Horton. Chip Greenberg, the architect who drafted the preliminary drawings and design for our renovation, continued with the project and provided drawings and specifications for construction. After receiving proposals from three contractors we chose local firm GPI Construction as our builders. The final result serves to fulfill our service priority to "provide access to welcoming physical and virtual spaces for library users". All of our new spaces were a result of community input and have been enthusiastically embraced by the public. We have seen a marked increase in the groups and individuals that make use of our new meeting/quiet rooms. As an added benefit of this massive undertaking, BML received positive publicity via local media which covered the project periodically.

### 50<sup>th</sup> Anniversary

Our visibility within the community was further increased by the coverage accorded our 50<sup>th</sup> anniversary celebration. Held fifty years to the day this building opened, and funded by the BML endowment and the Friends of BML, we honored the contributions this institution has made within the community by hosting a day long party. It began with an event in the morning for children with the fabulously funny Kevin O'Keefe and his one man *Circus in a Suitcase* show, birthday cake and a birthday card craft. The afternoon fun kicked off with songs from 50 years ago by Dan Kasnitz and Sharon Leslie. Corky and Peter Elwell, the Town managers who bookend the 50 year history of the building set the stage by providing the past and present context of the library. Director emeritus, Jerry Carbone delivered an illuminating and informative history of the evolution library service in Brattleboro. Our literary speaker was Amy Dickinson, syndicated columnist and panelist on NPR's *Wait, Wait, Don't Tell Me*, who regaled us with stories of libraries in her life and read from her new book which was provided to the first 50 attendees as a gift from the Friends of BML. The afternoon ended as it began, with music. The Wyld Nightz Trio with Jeff Brewer provided dance tunes and we were joined by a festive crowd from the Root Social Justice that was also celebrating a milestone birthday. For those who were not able to attend, BCTV filmed the revelry and is compiling the footage into a video scrapbook. The success of the celebration lies with the hardworking committee of Jerry Carbone, Sue Dyer, Robert Stack, Elizabeth Tannenbaum, Susan Troy, and Veronica Wheelock and our devoted staff who pulled out all the stops for this fabulous fete.

### Staff and volunteers.

Samantha Seals and Nancy Son have left to further their education and long time on-call clerk Judith Koopman resigned to devote herself full time to reference work at Keene Public Library. Our long time book mender, Sue Meachem is relocating to Indiana. We look forward to welcoming new part time employees in the Children's Room and for adult circulation duties.

In addition to our 7 full time and 16 part

time or on-call employees we depend on a legion of devoted volunteers under the supervision of volunteer coordinator Therese Marcy, and Children's Room staff Paige Martin and Lindsay Bellville that makes it possible to deliver the exemplary service our community relies upon and appreciates.

The spirit of volunteerism continues to thrive at Brooks Memorial Library. The roster includes 40 volunteers. Their contribution to the library and the community is invaluable.

The majority of the jobs consists of reshelving the 150,000+ items borrowed each year. Other tasks include packing and mailing items borrowed from other libraries, producing materials for publicity, providing outreach to homebound patrons, setting up for programs, maintaining the garden, performing circulation duties, researching local history requests, stewarding the fine art collection, sorting book sale donations, posting donated books on Amazon, hosting a weekly Scrabble session, and staffing the summer lunch program. The library also benefits from volunteers' expertise in notary service, carpentry, consulting and promotion. This year brought an additional challenge with the ongoing construction project. Many of the books needed to be relocated. Much of the heavy lifting and moving was done by volunteers.

Many of the volunteer jobs require a weekly shift while others are performed as needed. Volunteers are absolutely essential to the operation of the library. They are dedicated to the mission of the library and bring an energy that motivates everyone to do their best work. We thank our volunteers every day and honored them at a volunteer appreciation brunch that was hosted by the staff and Trustees with the support of area businesses.

In addition to this corps we are also grateful for the commitment and volunteer efforts of the Board of Trustees and the Friends of the Library.

**The Board of Trustees** is made up of nine Brattleboro residents who are elected at Town Meeting. They may serve up to consecutive 3 year terms. The Trustees meet as a Board once a month on the second Tuesday to provide guidance, set library policy, manage the endowment fund and approve the proposed budget. Current Trustees are: Robert Stack (President), Jennifer Rowe (Vice President), Susan Troy (Secretary), Adam Franklin-Lyons (Treasurer), Pamela Becker, Connie Bresnahan, Amity DeAngelis, Howard Burrows, and Jane Southworth. Board members also contribute a great amount of effort and expertise via their involvement in committee work: Buildings and Grounds, Finance, Fine Arts, Technology, and Strategic Planning. This year, in addition to their major projects of building renovation and strategic planning, the Board has made a commitment to remove barriers to access and increase equity.

**The Friends of the Library** is a volunteer organization committed to fundraising to support library programs and enhanced resources. Monies are raised through an annual appeal in partnership with the

# BROOKS MEMORIAL LIBRARY

Trustees, books sales, and special events such as concerts and a Journalism in Film series in partnership with The Commons, The Reformer and the Latchis Theater.

With funding from the Friends we are able to provide services and experiences outside the realm of our budget. The Friends purchase the tremendously popular passes to area museums which enable patrons to visit free of charge. Their support expands our ability to provide access to current technology for the public by underwriting the acquisition of devices and resources such as Ancestry.com and IndiFlix. With the Friends resources this year we were also able to continue providing access to Lynda.com which offers a remarkable array of online classes to enhance both professional and personal skills. In addition, they underwrite the expense of being a Foundation Center Network Partner which expands the grantwriting potentials for individuals and organizations throughout the region. Public programming such as the First Wednesday series from the Vermont Humanities Council and the summer reading program for youth is made possible by Friends funding. The Friends executive board includes: Joyce Marcel (president), Connie Kimball (treasurer), Karen Duggan (secretary), Wendy Collins, Sue Dyer, Frances Gibson, Betsy Wagenknecht, and Kate Wylie.

## Programming, collaboration and outreach

Collaborations with local agencies and organizations have increased opportunities for our clientele, including participation in job fairs and hosting a regularly scheduled job help desk in cooperation with the State Library and CCV.

In addition, Reference Librarian Jeanne Walsh and Electronic Services Specialist Matt Wojcik provide programming and training on site and outreach in the community, in groups and one-to-one, on topics from dealing with the Equifax breach to accessing the Foundation Center resources.

BML participation in community events such as our continued partnership with the Brattleboro Literary Festival enhance our presence in the community and offer enrichment for our patrons. We collaborated with Marlboro College to offer an inaugural weeklong series of author presentations, with Climate Change Café to present a Co-Opera, with Brattleboro Solidarity for a *Speak Out* event in honor of Dr. Martin Luther King, Jr., and with the Root Social Justice Center to host a screening and discussion of the film *Seed*. Authors and

poets, both local and visiting, generously shared their work over the course of the past year as have local experts on Wikipedia and amateur radio. Our erstwhile director, Jerry Carbone has conducted workshops on genealogy. We have also hosted forums on social issues such as addiction and racial justice. True to our mission, we offer something for everyone.

*"I found it at the library"*, Amy Dickinson, Brooks Memorial Library, September 23, 2017. Brooks Memorial Library is *your* library. If you don't find what you need-- please feel free to let us know how we can best serve you. You can reach me via email at [starr@brookslibraryvt.org](mailto:starr@brookslibraryvt.org) or drop by my office on the mezzanine.

## YOUTH SERVICES DEPARTMENT OF BROOKS MEMORIAL LIBRARY A year of growth for the Youth Services Department

After months of building renovations, the new teen space, aptly named the Spicy Lime, opened in February 2017. For the first time at Brooks Memorial Library, teens have a designated separate space of their own which houses the entire YA collection. Now YA fiction, nonfiction, graphic novels, audiobooks and magazines are located in one section instead of spread throughout the library. Patron response has been overwhelmingly positive (including actual cheering and squealing.) Circulation has increased 30% from the previous year and continues to climb. Additional improvements including new furniture and expanded graphic novel, nonfiction and audiobook collections are planned for 2018.

The newly designated teen space also helped bolster our YA programming participation. It was a dark and stormy night...no, really it was! The torrential rain, booming thunder and flashing lightening provided the perfect backdrop for our first ever teen zombie tag event. On Friday July 28, six teens joined us at the Brooks Mind Research Facility. Utilizing black lights, mind power and knowledge of the Dewey decimal system, teens had to find the clues to find the key to unlock the room and the three digit code to unlock the antidote before time ran out. Unfortunately the two first tries resulted in zombie apocalypse. After a quick break for pizza and soda they were ready for round three. This time- success! They found the code, the key and the antidote! Sixty-one teens participated in our Teen Summer Challenge this year. Teens earned scratch tickets when checking out books (one ticket

per day) and attending a YA event. We handed out 196 tickets with 99 prize winners and 97 Try Again! A huge thank you to the companies and individuals who donated prizes including Bruegger's Bagels, Amy's Bakery Arts Cafe, Enright & Co., Sam's Outdoor Outfitters, the Latchis, the Works and Brattleboro Food Co-op. The scratch off tickets helped the Teen Room reach another monthly statistics increase, hitting 575 items circulated in August!

The building renovations also gave a much needed makeover to the Children's Room. New paint, lighting and carpet revitalized the well-loved room and in the words of one young patron, the room now "really pops". While the basic layout of the Children's Room remained the same, the updated décor gives the sense of more space even with the addition of two new seating areas and additional shelving in both the graphic novel and DVD sections. Different carpeting in both the picture book and the graphic novel areas help to give each section its own distinct feel.

As in past years, the summer was intense. In addition to our teen participants, we had 143 kids sign up for the Summer Challenge "Build a Better World" and 37 children participate in our Early Literary summer program. We served 296 lunches during the seven-week Summer Food Service Program with Mondays and Wednesdays being our busiest days, often serving 15 meals each day. During each of the program's eight weeks we offered 5 different programs, a contest, a craft table and a discovery table. Over the course of the summer we had 1407 children and 626 adults participate in our events. We would like to thank all our sponsors who help to make this summer program possible through funding of events and donations of prizes including the Friends of Brooks Memorial Library, Bellville Realty, Bruegger's Bagels, Burger King, Fast Eddie's Bakery and Ice Cream, the Latchis Theatre, Sam's Outdoor Outfitters, Twinkle Town of Swanzey and Subway.

2017 was a year of large scale changes while 2018 will focus on fine tuning all that we have accomplished.

Lindsay Bellville- Youth Services Librarian

# BROOKS MEMORIAL LIBRARY

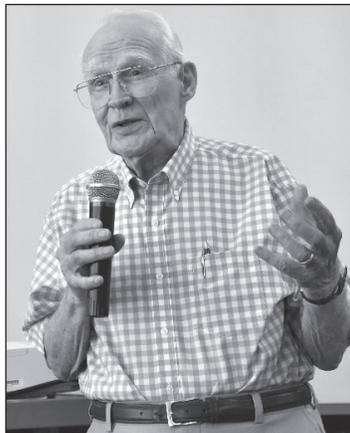
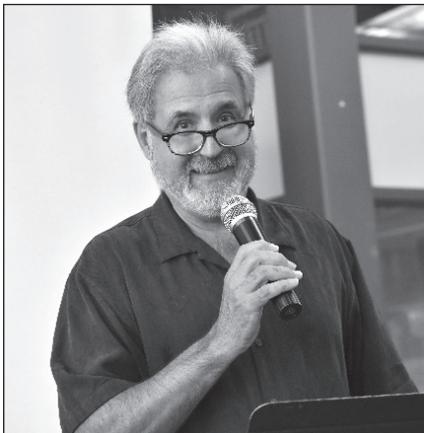
## BROOKS MEMORIAL LIBRARY STATISTICAL PROFILE 2013-2017

YEAR ENDING DECEMBER 31	YR2013	YR2014	YR2015	YR2016	YR2017
<b>COLLECTIONS--BOOK VOLUMES</b>					
<b>BOOK VOLUMES AS OF JAN 1</b>	73,246	73,814	74,628	72,732	71,495
ACCESSIONED DURING THE YEAR	3,359	3,721	2,943	2,603	2,003
BOOKS WITHDRAWN	(2,791)	(2,907)	(4,839)	(3,840)	(1,852)
<b>NUMBER IN LIBRARY DEC 31</b>	<b>73,814</b>	<b>74,628</b>	<b>72,732</b>	<b>71,495</b>	<b>71,835</b>
<b>COLLECTIONS--NONPRINT MEDIA</b>					
<b>NON-PRINT MEDIA (VIDEO, DVD, CD, OTHER)</b>	<b>YR2013</b>	<b>YR2014</b>	<b>YR2015</b>	<b>YR2016</b>	<b>YR2017</b>
NUMBER IN LIBRARY JAN 1	6,047	6,024	5,297	5,740	6,004
ACCESSIONED DURING THE YEAR	357	605	515	605	249
NUMBER WITHDRAWN	(380)	(1332)	(72)	(341)	(149)
<b>NUMBER IN LIBRARY DEC 31</b>	<b>6,024</b>	<b>5,297</b>	<b>5,740</b>	<b>6,004</b>	<b>6,104</b>
<b>CIRCULATION YEAR ENDING DECEMBER 31</b>					
	<b>YR2013</b>	<b>YR2014</b>	<b>YR2015</b>	<b>YR2016</b>	<b>YR2017</b>
BOOKS, MAGAZINES, OTHER	141,688	141,535	169,707	141,535	145,479
DIGITAL MEDIA DOWNLOADS	4,630	6,595	10,873	6,595	12,097
<b>ACTIVE REGISTRATIONS YEAR ENDING DECEMBER 31</b>					
	<b>YR2013</b>	<b>YR2014</b>	<b>YR2015</b>	<b>YR2016</b>	<b>YR2017</b>
	10,489	11,643	10,941	10,429	10,890
<b>REFERENCE/ONLINE &amp; MISCELLANEOUS</b>					
	<b>YR2013</b>	<b>YR2014</b>	<b>YR2015</b>	<b>YR2016</b>	<b>YR2017</b>
ONLINE DATABASES SEARCHES[REMOTE & IN-HOUSE]	28,153	23,361	23,983	35,503	34,813
PUBLIC INTERNET COMPUTER[# OF SESSIONS]	35,650	27,016	24,685	22,258	44,933
VISITS TO LIBRARY'S WEB SITE	77,127	82,840	85,598	80,292	86,256
VOLUNTEER HOURS	2,923	3,254	3,008	2,548	2,218

Prepared by Starr LaTronica with input from Therese Marcy, volunteer coordinator

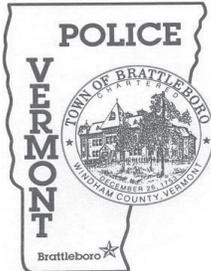


*Photos by Randolph T. Holhut*



# POLICE DEPARTMENT

## Brattleboro Police Department



## 2017 Annual Report

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

### 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 pleased to present the Brattleboro Police Department's Annual report for 2017. The purpose of this report is to provide an overview of the department as it relates to our mission and goals. I am proud of the many accomplishments we have achieved and especially proud of the strides the men and women of the department have made in their professional development.

We are continuing from the previous years to focus on and strengthen our "culture" at the police department to reflect what the department believes in as an organization. These beliefs are reflected in the department's policies and procedures, training, and ultimately, in the actions of our officers in the performance of their duties. This culture has been carefully developed, not simply allowed to develop without thought or guidance.

As you will see in this report, the Brattleboro Police Department had a busy 2017. Officers responded to over 11,000 calls for service and the officers continued to deliver high quality, professional police services.

For many years, the BPD conducted police operations from a subpar facility. In 2017

this changed, when police operations moved from the Municipal Center to Black Mountain Road. The Police Department's new facility provides our officers and staff a workplace that improves work efficiency which in turn increases the time an officer spends out in the community. It also provides our citizens a facility in which their needs can be addressed with dignity in a safe and private setting. We would like to thank the community for their support of a project of this magnitude. It was a significant undertaking which required a great deal of commitment and sacrifice by many. We are grateful to everyone who worked so hard to make our new facility a reality. The final product is an investment for our future and one that we all are very proud of.

The Police Department deeply appreciates the community trust and support that we enjoy and the strong cooperative partnerships that have been developed with the various community groups, organizations, and businesses over the years. We would also like to thank the Brattleboro residents who are engaged in maintaining the quality of life for all and we look forward to strengthening our relationship by working together to keep our town a safe place to live, work and raise our children. We are committed to maintaining and further enhancing these community relationships to proactively address the needs of our community. On behalf of the Brattleboro Police Department, thank you for your support.

I am proud to lead the men and women who make this department extraordinary. I want to thank them for their tireless efforts as well as their unwavering commitment to protect and serve the citizens of Brattleboro. As police chief, it's my goal for everyone in the community to not only be safe, but to feel safe.

I would like to especially thank Captain Mark Carignan, Office Manager Ginny Yager, Chief Dispatcher Wayne Stires, Detective Lieutenant Jeremy Evans, Sergeant Adam Petlock and Detective Erik Johnson for their long

hours and hard work in contributing material for this report.

On behalf of the men and women of the department, we look forward to continuing our service to the Brattleboro community.

Michael R. Fitzgerald, Chief  
Brattleboro Police Department

### ORGANIZATIONAL CHART

Our authorized staffing level is 27 officers. We currently have five vacancies. The Vermont Police Academy holds two sessions per year, February and August. The time from the initial hiring through training to being assigned as a member of a shift is approximately ten months. We have three candidates who have been selected to attend the February 2018 academy and we are working on the background investigations of five prospective candidates to be considered to attend the August 2018 academy.

In 2017 BPD hired Officer Duncan MacDonald. Officer MacDonald completed the rigorous nineteen week Vermont Police Academy and successfully completed three months of additional in-house training at BPD. This is a twelve-week program in which recent graduates from the Vermont Police Academy are partnered with specially trained officers that mentor, train and evaluate the trainee on the day to day activities of being 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. He was released for solo-officer patrol in September. Officer MacDonald is from Hartford VT and is already contributing greatly to our mission and goals.

Officer Sean Wilson and Officer Bradley Penniman have successfully completed their 1st year of probation and have become valuable members of our team.

In 2017 three experienced officers left the department. Lieutenant Michael Carrier, Sergeant Adam Belville, and Officer David Cerreto all resigned. All three left to take policing

# POLICE DEPARTMENT

jobs at other agencies. Brattleboro benefitted greatly from their years of service and they will be missed.

Two additional people were selected to be hired as well, having successfully passed written exams, medical exams, polygraph examinations, and a background investigation. Unfortunately, both applicants did not successfully pass the physical fitness standards required of our officers. Refusing to lower our standards of employment, BPD chose to release them from consideration.

Captain Mark Carignan was selected to attend the FBI National Academy, a world-renowned management training held in Quantico, VA. In September Captain Carignan graduated the ten-week course with other police commanders from forty-eight states and twenty-two countries. Less than 1% of 1% of eligible police executives are interviewed and selected to attend this prestigious training.

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 and with the promotions of Carl Warner to Lieutenant and Adam Petlock and Chase Stanley to Sergeant, that tradition will continue.

## COMMUNITY POLICING

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

Community policing remains one of the top priorities for the police department. New to the Department in 2017 is the "Bigs and Blue" program. "Bigs and Blue" is a collaborative venture between BPD and Big Brothers Big Sisters. Officers volunteer to be paired with a "little" and go to the elementary schools several times a week to play at recess and eat lunch. Five officers currently participate in the program, which has met with rave reviews from students, teachers, counselors, and officers.

The department continues to host quarterly Coffee-with-a-Cop events. These popular events are organized by Officer Adam Petlock and Officer Ryan Washburn and are hosted by local merchants. These events bring out citizens who want to sit with officers over a cup of coffee and discuss the events of the day. Questions, answers, and friendly debates are common during these casual gatherings. This year we were honored to have been hosted by The Restless Rooster, The Brattleboro Food Co-Op, The Works and McDonald's. We look forward to continuing this very popular program.

We are currently building on our successes and addressing our deficiencies by reviewing the recommendations from the report of "The President's Task Force on 21st Century Policing."

Opiates continue to be the most visible challenge we face. It not only claims victims directly through addiction and overdose, but drives many of our property crimes such as larceny and burglary. Overdose calls for BPD increased by 32% over 2016. BPD detectives investigated 38 deaths this year, a 46% increase over 2016. Sadly, fatal overdoses contributed to some of this increase.

Increasingly in 2017 opiate addiction contributed to violent crime as well. In January two men committed a home invasion where they stabbed a woman and stole heroin. Both men were arrested and are serving prison sentences. A burglary was committed by a man struggling with addiction that resulted in a citizen shooting at the suspect. The suspect in that case was arrested. Late in the year a dispute over hundreds of bags of heroin turned violent and a man was brutally stabbed in the face, suffering a deep and large wound. That suspect was arrested as well.

In the late summer of 2017, The Brattleboro Police Department partnered with several organizations within the community to form an outreach team and better respond to the Opioid epidemic facing our community. This included HCRS, Turning Point Recovery Center, and the Brattleboro Memorial Hospital Community Health Team amongst others. The group recognized that the BPD would continue in our enforcement efforts, and hold those accountable who choose to victimize others with the sale of dangerous drugs. However; as emphasized in our mis-

sion statement, we recognize that there are people who are struggling with substance abuse and need our help.

In November of 2017, The Brattleboro Police Department formed a partnership with P.A.A.R.I. (Police Assisted Addiction and Recovery Initiative). This national program aims to remove the many barriers for entry into treatment and recovery programs, while reducing the stigma and shame associated with addiction. Through this initiative, members of the Brattleboro Police Department will seek to reduce the impact of opiate abuse on our community and encourage those who suffer from addiction to seek help without the fear of arrest, incarceration, or prosecution.

The BPD model is still in its early stages, however once operational will include a multi-faceted approach to include preventative education in the schools and targeted outreach within the high-risk community. The team will perform follow up visits with victims of non-fatal overdoses. Additionally, members of the community will be able to request assistance without fear of prosecution. They will be connected with various available resources in order to determine the appropriate course of treatment.

P.A.A.R.I. police departments share a common mission: encourage opioid drug users to seek recovery, help distribute lifesaving opioid blocking drugs to prevent and treat overdoses, connect those struggling with the disease of addiction with treatment programs and facilities and provide resources to other police departments and communities that want to do more to fight the opioid epidemic.

## GRANTS

BPD continues to take advantage of grant opportunities to provide services to Brattleboro at reduced or no cost. Sergeant Adam Petlock manages the Governors Highway Safety Program and brings tens of thousands of dollars of highway safety money to Town each year. The Governor's Highway Safety Program awarded us a \$4,000 equipment grant, \$19,000 to fund overtime traffic details focused on occupant protection/seat belt use and driving under the influence of drugs or alcohol along with \$1,200 to fund the DRE program. Total amount from this program was \$24,200.

An Edward J. Byne Justice Assistance Grant was also obtained to purchase external bal-

## ORGANIZATIONAL CHART

Chief Michael R. Fitzgerald  
Captain Mark Carignan

Dispatch	CID	1st Shift	2nd Shift	3rd Shift	Admin / Support
Chief Dispatcher Stires	Lt. Evans	Lt Warner	Lt. Perkins	Sgt Petlock	Office Manager Yager
Dispatcher Lashway	Det. Johnson	Sgt. Witherbee	Sgt. Emery	Sgt. Stanley	Clerk Leclair
Dispatcher Marrero	Det. Whiteman	Ofc. Lynde	Ofc. Washburn	Ofc. Cable	Clerk Clark
Dispatcher Spinner	Det. Eaton	Ofc. Hamilton	Ofc. Fletcher	Ofc. Penniman	ACO Barrows
Dispatcher Leclaire		Ofc. Kerlow	Ofc. Vinton	OPEN	PSW Neuf
Dispatcher Cooke		Ofc. MacDonald	Ofc. Wilson	OPEN	
Dispatcher Andrews		OPEN	OPEN	OPEN	
Dispatcher Scott					
P/T Dispatcher Valiante					

# POLICE DEPARTMENT

lastic vest carriers for officers. This measure will shift the weight of equipment from the hips and lower back to the shoulders thereby increasing comfort and decreasing chronic use injuries. It is an effort championed by our officers for years and one we were happy to finally be able to provide at no cost to local taxpayers.

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

## CRIMINAL INVESTIGATION DIVISION (CID)

### Criminal Investigation Division – 2017

#### 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 to identify offenders and prepare cases for successful prosecution.

#### Staffing

During the majority of 2017, The CID was staffed by Detectives Erik Johnson, Gregory Eaton, and Ryan Washburn, and was supervised by Detective Lieutenant Jeremy Evans. At the end of the year, Detective Jon White-man returned to the department after a 3-year assignment with the Vermont Drug Task Force and Detective Washburn transferred into the Patrol Division.

#### Investigatory Capabilities

Reallocating resources to most efficiently investigate and clear open cases along with identifying and minimizing operational inefficiencies were major areas of progress in 2016. This process continued and expanded through 2017, with the intent to expand our proactive investigatory abilities in relation to street crimes and drug investigations.

CID conducted approximately 300 investigations in 2017. This included 104 burglaries, 76 sex crimes, and 43 deaths. The average investigatory time needed to clear or suspend these cases was 50 days. The clearance rate of crimes investigated by CID for 2017 was 78%. This number decreased slightly from 2016 due to the larger caseload being carried by CID detectives this year, and was further influenced by the significantly higher number of burglary investigations.

#### Major Cases

CID generally only investigates felonious crimes (other than death investigations which may or may not be criminal in nature). Of those, there were several higher profile investigations conducted. These included the following notable incidents:

- The kidnapping of a 14-year-old girl. She was located and safely returned to her family after an intensive, week-long investigation. The suspect was charged with several felonies, to include kidnapping and sexual assault.
- A commercial burglary involving an aggravated assault on an employee. This case is

still open awaiting DNA analysis.

- A commercial burglary where the suspects were shot at. One suspect was charged with burglary and the investigation is still active.
- Unidentified dead body discovered in the Whetstone. Due to many factors, this was initially considered a suspicious death. After an intensive week-long investigation, the decedent was identified and the death was discovered to be accidental in nature.

#### 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 43 deaths in 2017, none of which were determined to be homicides. This was a 26% rise in death investigations over 2016. Of those deaths, 20 were determined to be of natural causes, 7 determined to be suicides, and 15 were accidental in nature. 16 of those deaths were determined to be drug overdoses. One death is still being investigated and a final determination has not been made on manner or cause.

#### Burglaries

CID investigated 104 burglaries in 2017. In all, 29 different suspects were arrested in connection with 41 of these burglaries. 22 of these burglaries are still being actively investigated.

#### Commercial Robberies

This year the BPD responded to two commercial robberies, which is a significant drop in this category. One of these was cleared with an arrest of the suspect. The other is still being actively investigated.

#### Southern Unit for Special Investigations/Child Advocacy Center

As in years past, the BPD continues to partner with the Southern Unit for Special Investigations/Windham County Safe Place/Child Advocacy Center to better serve juvenile victims of sexual crimes. Detective Erik Johnson is assigned to work at the CAC office for 32 hours a week, where he not only investigates Brattleboro cases of sexual assault but also assists other area police agencies with their own investigations. This level of coordination is extremely important as there are often several agencies involved in the investigatory and prosecutorial stages of these crimes.

#### Sexual Crimes Case Review

With the importance being placed on the quality of sexual assault investigations around the country, the BPD, in partnership with the Windham County State's Attorney's Office and the Southern Unit for Special Investigations/Child Advocacy Center, began a qualitative review of closed sexual assault cases in 2016. This was done to assess the quality of the investigations being completed by the BPD and to identify any areas needing improvement. By the end of 2016, each of the 79 sexual assault cases investigated by BPD during 2014 and 2015 had been reviewed by this working group, with 3 being reopened for further investigatory work. This process was completed in 2017.

#### Computer Forensics

The CID has two detectives who are trained to execute forensic evaluations of smart phones and computers. This type of training is becoming more and more important as the amount of technology involved in criminal activity continues to rise at an astonishing pace. In 2017, detectives completed forensic evaluations on 57 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 2017 the BPD destroyed over 509 pounds of medications through this program. This is up approximately 170 pounds over 2016.

#### Southern Unit for Special Investigations/Child Advocacy Center

The Brattleboro Police Department in conjunction with the VT Internet Crimes Against Children's Task Force (ICAC) and the Windham County Safe Place Child Advocacy Center & Southeastern Unit for Special Investigations (CAC) accomplishments:

Brattleboro Police representative, Detective Erik Johnson, assisted in the development of an "E-Rep Board," AKA: Electronic reparative board, with the Community Justice Center, youth specialists, victim advocates, and the Windham County State's Attorney's Office (WCSA). The goal of these organizations is to come together to design a restorative process specifically for youth and young adults who have caused harm or been harmed via electronic means. This program can be used for cases as a diversion from court to deal with harm in a restorative way. This program can also be used for cyber-bullying cases when issues of electronics can be dealt with within the school. If law enforcement in Windham County receives a juvenile case the law enforcement officer can refer their case to the E-Rep board after having it reviewed by the WCSA's Office and the CAC. The panel of individuals who sit on the E-Rep board is comprised of civilians who work with youth on a regular basis.

#### Types of cases:

- Offense involving teenagers or young adults aged between 13 and 21.
- There is a power differential (relative ages or position e.g. tutor/student.)
- Sexting.
- Coercion.
- Dissemination of images.
- Derogatory, racist, or harmful words or phrases.
- Cyberbullying.

# POLICE DEPARTMENT

**Sex Offender registry sweeps.** The Brattleboro Police Department has been conducting quarterly sweeps of registered sex offenders in Brattleboro. Each registered sex offender has a specific folder with intel/photos/probation conditions (if any), and a quarterly sex offender compliance check sheet that is filled out by a law enforcement officer upon contact with the sex offender. The completion of these packets has given law enforcement better intelligence, information, and accountability on sex offenders who live within our community. We have also collaborated with the Vermont Sex Offender Registry to keep them informed of any changes. This past summer the Brattleboro Police Department and the CAC held a successful county wide sweep with multiple Vermont Law Enforcement agencies as well as the US Marshals.

BPD still maintains a strong relationship with the Vermont Internet Crimes Against Children's Task Force. They continue to provide a great deal of funding for forensic software that our agency utilizes on a regular basis for a variety of criminal investigation not just child exploitation cases. We have provided forensic assistance to Federal, State, and Local law enforcement agencies. We have also provided internet safety presentations for grammar schools, middle schools, high schools, and non-profits throughout Windham County. Detective Johnson attended a national ICAC conference in Atlanta, GA in June of 2017. Expenses were paid by VTICAC. VTICAC requested investigation into four VTICAC child exportation cases this year.

**Statistical data on child exploitation cases and forensics:**  
Investigations (Prosecution both on State/Federal level):

- Enticement cases 1
- Possession of Child Pornography 4
- Child victims identified 1

Forensic exams:

- Computers 15
- Smart phones 33

Presentations - 6

Through the CAC the BPD investigated the following sexual assault/child exploitation cases:

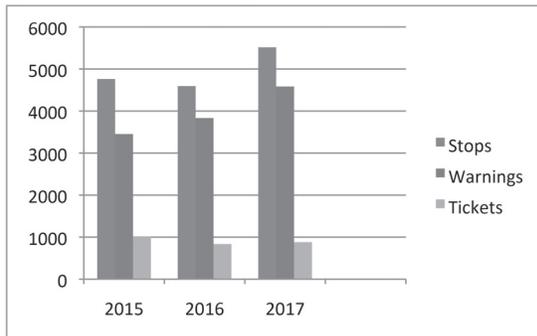
- Brattleboro investigations: 64
- Bellows Falls investigations: 7
- Windham County Sheriff's Department investigations: 2
- Vermont State Police investigations: 1
- Courtesy interviews: 5

The CAC purchased approximately \$5,500 in forensic equipment (hardware) that is currently being housed at the Brattleboro Police Department along with contributing approximately \$60,000 towards BPD staff salary for investigations.

**MOTOR VEHICLE DATA 2017**

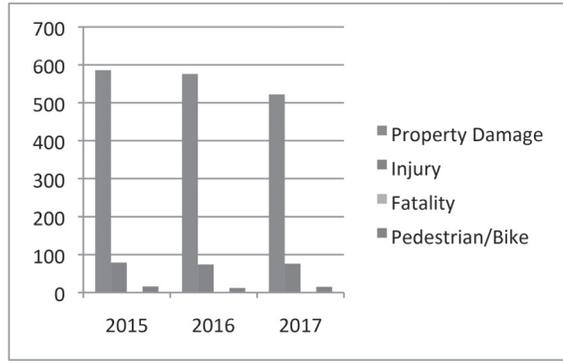
Total Motor Vehicle Stops 5516  
Tickets given 881  
Warnings given 5197

**3-year Motor Vehicle Action Comparison**



Total Motor Vehicle Accidents 599  
Property Damage Only 522  
Accident with Injury 76  
Fatality 1

**3-year Crash Comparison**



**2017 Traffic Reports**

Stops made 5516  
Tickets written 881\*  
Warnings given 5197

547 Males were ticketed, or 62% of total. 482 white, 45 black  
324 Females were ticketed or 36% of total. 305 white, 14 black

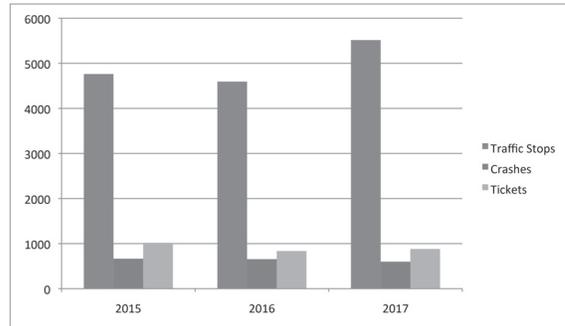
\*881 includes 12 non-motor vehicle offense tickets and 6 written to corporations.

Highest numbers of tickets

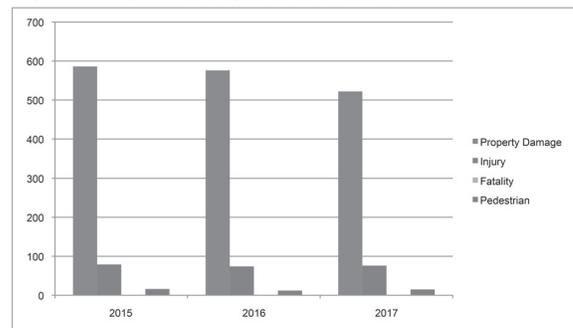
- Driving License Suspended: 183
- Operating w/out Proof of Insurance/Financial Responsibility: 93
- Regulations in Municipalities: 92
- Inspection of Registered Vehicle: 80
- Local Speed Town Highway: 71

**Traffic Safety Committee Data**

3-year comparison, Stops, Crashes and Tickets written



**3-year comparison, types of crashes**



# POLICE DEPARTMENT

## 2015-2017 Pedestrian/Bike Crashes

Crash Date	Crash Time	Injury	Incident Number	Street Address
01/16/2015	4:05 PM	Injury	15BB00422	Flat St
01/28/2015	5:57 PM	Injury	15BB00717	Putney Rd
02/04/2015	6:30 PM	Property Damage Only	15BB00919	Main St
05/10/2015	2:44 PM	Injury	15BB03623	Putney Rd
05/17/2015	12:20 PM	Injury	15BB03851	Marlboro Ave
07/14/2015	4:19 PM	Injury	15BB05753	6 Flat St
07/16/2015	10:11 PM	Injury	15BB05835	Canal St
07/17/2015	1:16 PM	Injury	15BB05849	230 Elliot St
08/04/2015	4:14 PM	Injury	15BB06452	Putney Rd
08/14/2015	6:34 PM	Injury	15BB06794	Flat St
08/30/2015	12:48 PM	Injury	15BB07295	Canal St
09/18/2015	1:58 PM	Injury	15BB07925	17 Belmont Ave
11/05/2015	2:58 PM	Injury	15BB09264	121 Canal St
11/11/2015	8:13 PM	Injury	15BB09410	Main St
12/11/2015	5:21 PM	Injury	15BB10105	South Main St
12/15/2015	10:15 AM	Injury	15BB10179	Marlboro Rd
Total for 2015 = 16				
01/21/2016	3:16 PM	Injury	16BB00478	Canal St
01/25/2016	9:29 AM	Injury	16BB00553	Main St
03/30/2016	8:14 PM	Injury	16BB02390	Lawrence St
04/13/2016	3:37 PM	Property Damage Only	16BB02769	Maple St
07/04/2016	12:24 PM	Injury	16BB05351	1154 Putney Rd
07/23/2016	11:45 PM	Injury	16BB06016	Elliot St
07/30/2016	11:34 AM	Injury	16BB06196	Western Ave
09/19/2016	7:04 AM	Injury	16BB07868	16 Town Crier Drive
09/23/2016	11:39 PM	Injury	16BB08021	Canal St
11/14/2016	2:19 PM	Injury	16BB09655	437 Vernon St
11/16/2016	5:21 PM	Injury	16BB09723	Linden St
12/16/2016	9:20 AM	Injury	16BB10560	132 Fairview St
Total for 2016 = 12				
01/19/2017	4:36 AM	Injury	17BB00511	659 Putney Rd
04/05/2017	5:35 PM	Injury	17BB02752	499 Canal St
04/10/2017	10:00 AM	Injury	17BB02872	Canal St
04/18/2017	7:00 AM	Injury	17BB03161	54 S Main St
04/27/2017	10:19 AM	Property Damage Only	17BB03426	Elliot St
05/07/2017	9:43 PM	Injury	17BB03810	Canal St
07/05/2017	3:51 PM	Injury	17BB05798	1156 Western Ave
07/21/2017	2:04 PM	Fatal	17BB06368	Western Ave
09/17/2017	6:56 PM	Injury	17BB08247	278 Western Ave
10/04/2017	5:58 AM	Injury	17BB08756	889 Putney Rd
10/06/2017	6:00 PM	Injury	17BB08830	30 Fairground Rd
11/02/2017	1:56 PM	Injury	17BB09646	Canal St
11/06/2017	7:59 PM	Injury	17BB09788	Western Ave
11/20/2017	8:23 AM	Injury	17BB10159	Birge St
12/01/2017	5:36 PM	Injury	17BB10446	Elliot St
Total for 2017 = 15				

### CRIME ANALYSIS

In 2017 Brattleboro continued the trend of increasing demands on its police department by growing the number of calls for service. Call volume surpassed 11,000 for the first time. This represents a 2.6% increase from last year, which itself followed 3.5% and 6.6% increases on prior years. As in previous years, this growth continued despite a static population and represents the growing social needs of our community.

Despite the above call volume increases, BPD officers continued their dedication to getting out of their cars and walking through the downtown areas and neighborhoods. The hours spent walking increased a small amount over 2016. Officers also showed their dedication to keeping motorists, bicyclists, and pedestrians safe by making over 5500 car stops, a 20% increase over 2016.

The bravery of BPD officers is demonstrated

every day. One particularly noteworthy incident involved an officer being attacked by a man wielding a sword. In another case an officer responding to a stabbing was confronted by a man holding a handgun and challenging officers. In both cases officers defused the situations with no shots fired and minimal injury.

Brattleboro police took advantage of several training opportunities this year. In March, our use-of-force instructors designed a training system to reduce the need to use physical force. The training stressed slowing down stressful incidents and using space and obstacles to create time. This time is then used to allow suspects an opportunity to vent their frustrations, calm down, and react to officer instructions. The training culminated in participation in real-world scenario based training for all sworn officers.

This report shows what was called in by the

public. This may or may not have been what the call involved, but it's the public's request for response.

**TOTAL INCIDENTS: 11,181**  
**Total Arrests: 768**

### 2017 Law Total Incident Report, Top Ten by Nature of Incident

- #1 Suspicious Person/Circumstance = 1257
- #2 Animal Problem = 825
- #3 Agency Assistance = 687
- #4 Traffic Accident w/Damage = 595
- #5 Theft = 569
- #6 Welfare/Suicide Check = 483
- #7 Citizen Dispute = 468
- #8 Trespass = 457
- #9 Burglary Alarm = 441
- #10 Unlock = 427

# POLICE DEPARTMENT

## 2017 Law Incident Total Report, Top Ten by Offense OBSERVED

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

- #1 Suspicious Person/Circumstance = 1829
- #2 Animal Problem = 794
- #3 Agency Assist = 778
- #4 Accident Report-Damage = 539
- #5 Trespassing Violation = 488
- #6 Welfare Check = 479
- #7 Citizen Dispute = 469
- #8 Lockout = 422
- #9 Citizen Assist = 390
- #10 False Alarm = 330

## Law Incident Comparison of 2016 to 2017

### From 2016 numbers:

In general, crimes of violence decreased. Aggravated Assault was up from 18 to 21

Simple Assault dropped to 89 from 116.  
 Disorderly Conduct dropped from 142 to 135  
 Family Disturbance dropped from 134 to 96.  
 Sex Crimes decreased from 22 to 8  
 Lewd Behavior increased from 19 to 58  
 Stalking increased from 4 to 10  
 Robberies decreased from 19 to 10  
 Burglaries increased from 65 to 106  
 Larcenies decreased from 370 to 331,  
 Larceny from a motor vehicle decreased from 151 to 68.  
 Fraud more than doubled, from 43 to 90.  
 Vandalism decreased from 157 to 110  
 Drug violations increased from 66 to 72  
 DUI increased from 34 to 38  
 Civil Drug violations decreased from 15 to 11  
 Violations of Conditions of Release increased from 207 to 244  
 Arrests on Warrant increased from 135 to 190  
 Trespassing Violations increased from 416 to 549

Criminal DLS (Driving after license suspension) increased from 41 to 69

## Law Incident Comparison of 2016 to 2017, by All Offense Codes. This summary is of non-criminal incidents only

Accidents with Injury stayed about the same, down 4 from 2016  
 Accidents with Damage stayed about the same, down 21 from 2016  
 Animal Problems increased from 832 to 923, an 11% increase  
 Citizen Disputes decreased from 662 to 529, a 20% decrease.  
 Citizen Assists decreased from 424 to 398, a 6% decrease  
 Burglar Alarms increased 76%, from 118 to 208  
 Loitering increased 37%, from 70 to 96  
 Juvenile Problems decreased from 226 to 180

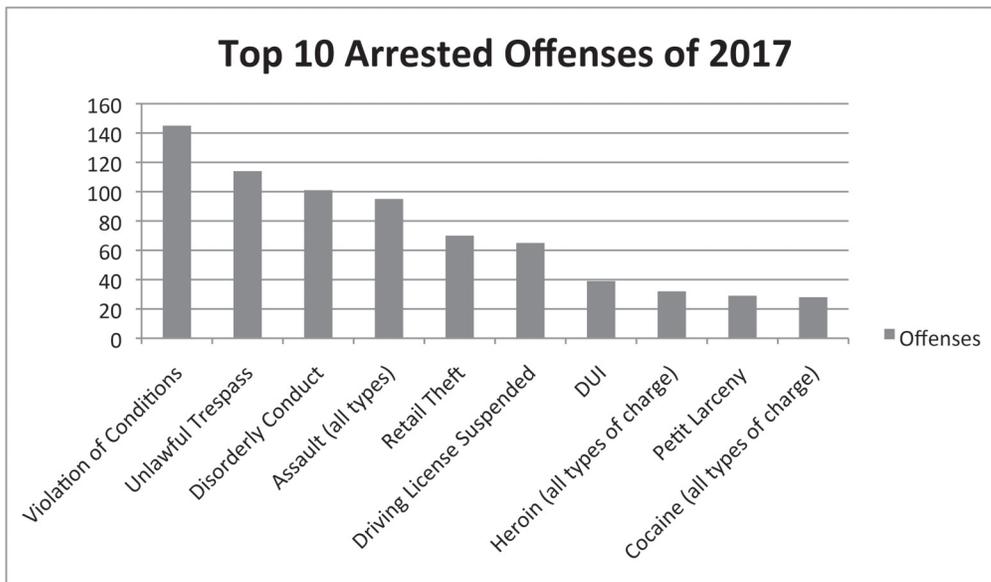
## 3-year Incident Comparison, by Criminal Offense Code\*

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

Offense	2015	2016	2017
Consent Search	27	34	13
Suicide	2	5	3
Accidental Death	3	6	2
Natural Death	5	16	2
Sex Offense-Forcible Rape	2	8	2
Sex Offense-Attempted Forcible Rape	0	0	0
Sex Offense-Forcible Fondling	7	4	1
Sex Offense, Statutory Rape	1	0	0
Sex Offense, Child Molestation	1	8	0
Attempted Sex Offense	0	0	0
Sex Offense, Forcible, Other	1	2	0
Robbery	13	20	7
Aggravated Assault	26	18	13
Assault, Simple, Not Aggravated	144	112	60
Assault, Intimidation	9	7	5
Stalking	6	3	4
Burglary/B&E—Force	36	38	59
Burglary/B&E—No Force	30	27	35
Larceny—Pocket Picking	2	5	2
Larceny—Purse Snatching	2	4	10
Larceny—Shoplifting	114	106	83
Larceny—From Motor Vehicle	58	151	64
Larceny—Auto Parts/Accessories	1	4	2
Larceny—Bicycles	17	13	9
Larceny—From Building	78	69	62
Larceny—From Coin-Op Machine	0	1	0
Larceny—All Other	88	70	81
Larceny—Skis/Ski Equipment	0	1	0
Theft of Motor Vehicle	11	16	10
Arson	5	2	0
Forgery/Counterfeit	4	0	3
Fraud, Bad Checks	7	0	3
Fraud	53	31	70
Fraud-Impersonation	1	0	0
Fraud—Wire	1	2	3
Embezzlement	4	3	1
Stolen Property	9	6	6
Vandalism	139	157	93
Weapon Law Violation	2	6	2
Prostitution	0	1	0
Lewd-Adultery	13	18	31
Obscene Literature-Sale/Possess	0	3	0
Peeping Tom	0	0	0
Pornography/Obscene Material	2	6	0
Sex Offender-Failure to Register	8	5	2
Regulated Drugs—Sale of	0	2	3
Regulated Drugs—Possession of	26	41	34

# POLICE DEPARTMENT

Regulated Drugs—Cultivation of	1	2	0
Prescription Fraud	1	0	1
Controlled Substance/Drug Equipment	4	18	0
Drugs—Civil	13	15	11
Child Offense	19	9	2
Mistreatment of Elderly	1	0	0
Contributing to Delinquency of Minors	1	0	0
Runaway Juvenile	3	8	1
Domestic Abuse Order Violation	16	15	7
Driving under the Influence	49	34	31
Liquor Violation	11	11	5
Disturbing the Peace	7	9	3
Quarrels	3	0	1
Family Disturbance	165	135	78
Disorderly Conduct—Other	142	141	86
Blackmail	1	1	0
Conditions of Release Violation	193	207	207
Impeding Police Officer	25	31	3
Discharging Firearms	0	2	1
Phone Offenses	3	0	2
False Information to Police	11	12	8
Kidnapping	6	4	1
Escaping from Custody	0	0	0
Perjury	1	0	0
Probation/Parole Violation	3	0	1
Public Nuisance/Pranks	0	2	1
Subversive Activities	1	0	0
Trespassing Violation	413	414	488
Bomb Threat	1	0	0
Fireworks	20	24	22
Obstructing Justice	2	0	1
Cruelty to Animals	1	0	0
Vagrancy	6	1	12
Fugitive	13	9	10
Arrest on Warrant-Federal Check	3	2	0
Arrest on Warrant-Police Check	125	135	112
Accident-Fatal	0	1	1
Accident-Injury	69	78	63
Accident-Damage	583	576	539
Motor Vehicle Disturbance	198	159	148
Careless/Negligent Operation	11	17	6
Attempting to Allude Police	1	2	1
Driving License Suspended-Criminal	49	41	51
Leaving Scene of MV Accident	28	15	5
Littering	35	34	26
Fire Investigation	3	3	2
Fire Alarms	5	5	0
Assist Fire Investigation	0	0	1
Bomb Squad Team Response	1	0	0
Public Outreach Programs	0	0	2



# POLICE DEPARTMENT

## CPCC (CITIZEN POLICE COMMUNICATIONS COMMITTEE)

The 5-member committee's charge was amended by the Select board on October 21, 2014 as follows,

"The mission of the Citizen Police Communications Committee (CPCC) is to facilitate mutually respectful communication between citizens and the Brattleboro Police Department regarding complaints, compliments or information concerning police procedures."

Currently serving are Ken McCaffrey, Darah Kehnemuyi, Ben Coplan, Elissa Pine, and Liliana Vandertuin.

We had a total of 12 complaints in 2017 that required the command staff to conduct an investigation. This represents a reduction from the 20 received in 2016. Nine of those complaints were generated externally and three were internally generated. A majority of the complaints were for rudeness/unprofessional behavior or procedural issues. There were no complaints of excessive force.

Five of the complaints were sustained and either disciplinary action or retraining of the officer occurred. The remaining complaints were either not sustained or the officer was exonerated.

I am particularly proud of the work of our supervisors. 25% of the complaints concerning the department came from within. The leadership demonstrated by the supervisors through their direct involvement in the day to day activities of their officer's and holding them accountable is commendable. Every officer is expected to adhere to our mission statement and set of core values, the supervisors ensure that is happening whether a complaint is filed or not from our citizens.

To find out more about CPCC, you can contact the Town Manager's office at 251-8151 or [townmanager@brattleboro.org](mailto:townmanager@brattleboro.org).

In closing;

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

Respectfully,  
Michael R. Fitzgerald, Chief  
Brattleboro Police Department

## CENTRAL DISPATCH

2017 was an eventful year for Brattleboro Central Dispatch. We answered approximately 130,000 phone calls this past year. Of those phone calls 11,207 were calls for service for the Brattleboro Police Department, 2,447 were calls for service for the Brattleboro Fire Department and 5,383 were calls for service for Rescue Inc. The Communications Center is covered by 2 dispatchers 24 hours a day 7 days a week

Brattleboro Police; 11,207  
Brattleboro Fire; 2,447  
Rescue Inc.; 5,383

The Brattleboro Communications Center experienced some drastic and minor changes in 2017. The dispatch schedule went from an 8hr, 7-week rotation of working 6 days a week. To a 12hr rotating 2-week schedule that gives every dispatcher a weekend off every 2 weeks. This small change has improved morale and it has allowed for some flexibility in scheduling the part-time dispatchers.

We hired 2 additional PT dispatchers, Cailey White and Hannah Sanborn. Unfortunately, neither of them successfully completed the rigorous training process. Both applicants left to seek employment elsewhere.

Our biggest change was moving from the Municipal Center, where Dispatch has spent the past 20 years, and moving to 62 Black Mountain Road. With the move came a much-needed upgrade to the Communications Dispatch Center both in space and equipment. The space is larger and accommodates our needs to deliver professional services to the first responders in the field and gives us the ability to add additional dispatchers in times of major incidents. We also upgraded our radio console, radios, antennas and a new tower that can meet the needs for modern technology. This allows for better coverage to all agencies dispatched through the center. We can staff 3 full positions if necessary with an up to date IP based console. It is easier to upgrade and make changes to, which can occur in-house and not from an outside source saving the taxpayers an expense of contracting an outside source for upgrades. This was a needed upgrade as we had been working with technology that was outdated, very costly to repair.

Dispatch participated in a full exercise with other agencies to test the Brattleboro School Crisis plan. This exercise was in April of 2017 and was held at the Oak Grove School. Not only was dispatch involved, but multiple other agencies, to include, but not limited to the following: Brattleboro Police, Vermont State

Police, Windham County Sheriff, Hinsdale NH Police, Chesterfield NH Police, Keene NH Police, Greenfield Ma Police, Brattleboro Fire Department, Rescue Inc, staff from Oak Grove School, WSESU, Vt Emergency Management. This was a great success and tested our procedures well. We improved on the plan by identifying our deficiencies and made the changes

In closing, I must give a shout out to those specific agencies and staff that went above and beyond to assist us in making this new space a reality. First, to Police Chief Michael Fitzgerald, we thank you for your tireless work and vision to help us move into the 21st century. To TM Peter Elwell, without your determination and foresight this project would never have gotten off the ground. To the Brattleboro Fire Department, Rescue Inc. and the Department of Public Works. Your patience and guidance was not only needed but much appreciated. To Fire Alarm Supt Joe Newton, your support and encouragement during the upgrade was more than I could have asked for. Supt Newton also played an intricate part in switching from the old center to the new one. Supt Newton along with Dispatcher Belinda Lashway went above and beyond what was expected to make the transition a smooth one. In addition to these folks was our phone representative, Marty Grimes from Southern VT Telephone. Mr. Grimes was a great help in making the transition to the new center as smoothly as possible. I also have nothing but good things to say about DEW Construction Co. and our foreman Jim Maloney. They were a pleasure to deal with and very helpful during the entire process. Also to Steve Horton the project Manager, a pleasure to work with and did a great job making sure dispatch had everything we needed.

Respectfully Submitted,  
Wayne R Stires  
Chief Dispatcher

# FIRE DEPARTMENT

## CHIEF'S REPORT

In August of 2016 a ground-breaking ceremony took place at the site of the new Station 2, and in October 2016 the addition/renovation project began at Central Station. These events and more than a year of construction, have culminated in new, modern, healthy and safe fire stations that citizens and staff alike will be proud of for years to come. The stations are clean, bright and spacious with the modern amenities that have raised the spirits of staff. As construction begins to wind down and work on the punch list begins, we are excited to see the end to the construction and a new era begin as we protect the citizens of Brattleboro out of our new quarters. We would like to thank everyone who supported the project and helped to make it possible.

We continue to be a very busy fire department, answering 2429 calls for assistance in 2017. I am disheartened to add that included in that number is 110 drug overdoses. Not unlike the rest of the state or New England, this epidemic continues to worsen. To help have a local voice in a statewide problem, I serve on the Governor's Opiate Coordination Council, an appointed group that meets monthly that has been charged to review and examine the

matter, and make recommendations to the Governor for a path to take to help address the problem. The Brattleboro Fire Department also continues to plan and train to be prepared for the events of today's world. These incidents, from mass shootings to the slaughter of people using vehicles, has made us plan and prepare for local events in a different manner. It has become evident that these events can take place in any town, regardless of their size or capacity. Local jurisdictions must build sufficient public safety resources to respond to these incidents and our goal is to plan, prepare and respond in a manner that will save lives.

The reality of an aging fleet in the fire department continues to create issues. In November of 2016 we took a 1998 engine out of service due to a cracked frame. Funds were appropriated to replace this truck with a combination rescue pumper which is now on the assembly line and delivery is scheduled for May. Once the rescue pumper is delivered we will eliminate our 1999 rescue truck, reducing our fleet by one

vehicle. In November 2016 we applied for an Assistance to Firefighters Grant from FEMA in the amount of \$990,000 to replace the 1991 aerial ladder. We were unsuccessful in that attempt, and in August 2017 the ladder truck was taken out of service indefinitely due to several major repairs that were needed that were deemed to be greater than the value of the truck. Because of this development, in September the Selectboard authorized the purchase of a used, 1994 aerial ladder, to temporarily fill the void. The purchase was made in October at a cost of \$35,000 from the fire department operating budget. We have requested \$950,000 be budgeted in the FY19 Capital to purchase a new aerial and as of this writing a decision has not been made on the request. Regardless of the Board's budget decision we again have applied for a FEMA grant in hopes of helping to fund the purchase.

2017 also brought the loss of nearly a century of knowledge, experience and dedicated service with the retirements of Captain Ron Hubbard, Lt John Lawrence and Firefighter Al



Storage Building Brisk Lane Feb 2017



Supt. Newton working on Main St traffic light

Olney. Capt. Hubbard retired in June after 37 years of service, Lt Lawrence in August after 28 years of service, and FF Olney in December after 30 years of service. With these retirements there comes promotions and new hires. Congratulations are extended to Chuck Keir, a 16 year veteran, who was promoted to Captain, and Rusty Sage, a 14 year member who was promoted to Lieutenant. We also welcome new members to our staff; Alex Richardson from Chelsea, VT, Will Streeter from Tamworth, NH, Andrew Baldwin from Southbury, Conn, and Tim Sikorski from Farmington, Conn. All four come to us as Level II certified firefighters and EMTs.

Did you know that if a fire starts in your home you may have as little as two minutes to escape? During a fire, early warning from a working smoke alarm plus a fire escape plan that has been practiced regularly can save lives. GET OUT, STAY OUT and CALL FOR HELP. Never go back inside for anything or anyone.

I invite you to visit the new stations anytime and see the investment you have made in your public safety facilities. Have a safe and prosperous 2018.

Michael Bucossi  
Brattleboro Fire Chief

# INSPECTIONS & PREVENTION REPORT

The Fire Department is responsible for performing Fire/Health inspections in all existing rental units. This can be a one room apartment, to a multi-unit building. If the room or rooms are rented and are used for sleeping, they need to be listed with the Lister's Office as a rental unit. The Lister's Office is where we get our owner information from, to contact them to conduct these inspections. There are 721 multi- rental buildings for a total of 2,642 units. This does not include 1 & 2 family rental units or buildings that are not registered with the town as rental units. We are currently in the process of going through the 14 motel/hotel properties, and have completed 6. Each year we continue to get into as many existing apartment buildings via routine inspections or complaints that are received. These inspections are performed by me, with the help of one shift member from each of the three shifts. We average between 150 -200 inspections a year. After the initial inspection we spend a lot of time doing follow up inspections, to see that the corrections are being made. During the inspection we look for, smoke/carbon monoxide detectors, fire extinguishers, clear egress paths, proper amount

of exits, heating units serviced, proper fire doors and fire separation are some examples

We work in conjunction with the Vermont Division of Fire Safety on any new construction or renovations that are conducted in any public building. As of this date there have been 353 inspections performed by the state, and I try to make every effort to be at these inspections. Some of these projects are Red Clover complex, GS Precision, Bradley House, Retreat Farm, Brattleboro Memorial Hospital, NFI on Putney Road, and McDonalds.

In the State of Vermont as I am writing this there have been 9 deaths from the result of fire and 2 of those are in Windham County. The number one thing we encounter on our inspections is that there are no smoke detectors installed or they are removed and not functioning. In November of 2016 the code changed and, now requires 1 smoke/carbon monoxide detector on each level of the home, and there has to be a smoke detector in every bedroom. These have to be hardwired with a battery backup, except for any building pre-1994 construction, you're allowed to use the 10 year sealed lithium battery smoke detectors in the bedrooms only. The combination

detectors on each level have to be hardwired. Early notification of a fire is crucial for you to exit a building safely.

State Health codes are also the responsibility of the fire prevention division. These range from no heat, trash, mold, lead paint, septic tank issues, and unsanitary living conditions to name a few examples of complaints we receive. Brian Bannon from the Planning Department assists me in enforcing these codes.

In closing, you can see this office covers a wide variety of inspections and complaints. If you ever have an issue or question, please feel free to call or stop in to see me, and remember fire doubles in size every 30 seconds and heat rises at a rate of 90 feet per second. Stay safe!!

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

## MUNICIPAL FIRE ALARM

The Town of Brattleboro owns and operates a municipal master box system. The system has undergone many upgrades and due to the dedication and integrity of the Alarm Superintendents that have maintained the system over the years it remains strong and reliable today.

Brattleboro is broken into eight separate alarm circuits using over 40 miles of aerial and underground cabling. These circuits all exit from Central Fire Station and return creating a continuous loop through the different districts of town. Attached to these continuous loops are 257 master boxes connected to building alarm systems which notify the fire dept the instant the internal building alarm is activated. Also within these loops are 66 street boxes on utility poles or pedestals throughout neighborhoods. Prior to the cellphone these street boxes provided a way for residents to call for help. Each fire alarm box is equipped with a unique code wheel. When the fire alarm box is activated it sends a telegraph signal to the dispatch center and a decoder displays the box specific information and dispatches the fire dept to the location of the box to investigate the emergency. Though this system remains reliable, it has become very antiquated and patched together. For this reason, and looking into the future of expanding the system we are currently evaluating the options of transitioning to a radio master box system. This type of system works on radio signals, allows us to expand much easier and offers different options for alarms. Our research is ongoing and at this time funding is being looked at.

This year we received a generous donation

from the Town of Greenfield Mass. Greenfield transitioned their telegraph alarm system to a wireless radio based system. As a result the receiving equipment was removed and generously donated to the Brattleboro Fire Dept. With this donation we were able to have the equipment reconditioned and installed during the renovations at Central Station, saving the town a significant amount of money in capital expenses.

*Anyone with questions on how they can have a property connected to the Municipal system should contact Joe Newton at the Brattleboro Fire Dept 802-254-4831 [jnewton@brattleboro.org](mailto:jnewton@brattleboro.org)*

### Fire/Police/DPW Communications

In 2017 the fire dept experienced a serious radio communications system failure. A major component failed that kept our system out of service for several weeks while repairs were performed. During this time we operated on our backup system. The current system was installed in 2005/2006 and is starting to show its age. We will be looking into options to upgrade portions of our system in the coming years.

Preventive maintenance is performed on all communications infrastructure on a monthly schedule and annually a more thorough process is conducted to include testing of antennas and tuning of transmitters to ensure years of reliable operation.

### Traffic Signal

We continue to monitor the traffic flow through town and look for ways to make things better. In 2016 the Department of Pub-

lic Works had a private company come in and do a survey to see if anything could be done to improve the traffic flow. They concluded that the present traffic flow we have is the most effective. One of the recommendations was to replace some of the pedestrian buttons that seemed to be having issues. This project is ongoing and we are almost finished with this process.

We are currently in the beginning phase of exploring options to upgrade the Canal St and Fairground Road traffic signal. We would be looking to replace the controller cabinet and processing equipment, pedestrian signals and traffic signal heads. Options and funding sources are currently being looked at and we have no current timeline for this project completion.

### Police /Fire Renovations

Over the last year a significant amount of my time has been consumed with overseeing portions of this project. My main task was to review plans and insure our new station alerting system was properly installed and operating. There was also a lot of coordination for radio and phone installs, planning for the upfit of new towers and antenna systems for police and fire communications as well as numerous other tasks. It has been an extremely busy and rewarding year.

We are grateful to the citizens of Brattleboro for helping to bring this project to the finish line. This will greatly help us provide a more efficient, high level of service to the citizens of Brattleboro and get us to your door faster, in the event you have an emergency.

# 2017 FIRE TRAINING REPORT

In 2017, Brattleboro Fire Department continued our commitment to safety and training. BFD again logged approximately 2,000 cumulative hours of training. Course curriculums ranged from Leadership to technical rescue to opiate overdose/safety.

We saw nearly 100 years of experience retire from BFD during 2017. Captain Ron Hubbard (38 years), Lieutenant John Lawrence (27 years) and Firefighter Allyn Olney (31 years) left some voids to be filled by the current staff and new hires. With that being said, the daily training for each shift was dominated by the training of four newly hired firefighters who have a twelve month probation period. During the probationary period they are required to commit every street in Brattleboro to memory, become proficient with every piece of equipment and apparatus, know all of our operating guidelines, and understand their role as a Town employee. We rely on

the current staff to share their knowledge and shape our new recruits.

BFD hosted a grant funded National Fire Academy class, "Leadership I for Fire & EMS: Strategies for Company Success". The course roster was filled by BFD members and other firefighters from Vermont, New Hampshire, and Connecticut. We will host another National Fire Academy class in January 2018 titled "Initial Fire Investigation for First Responders".

The opiate epidemic brought about extensive training in the treatment of overdose patients and the safety of emergency responders. One such training that BFD hosted was a presentation by members of the Vermont State Police Drug Task Force which discussed how widespread and formidable this epidemic has become. With the many forms of opiate drugs being used in our communities, it became true life and death circum-

stances for patients and responding emergency personnel. A collaboration of local and state resources provided up-to-date training on dealing with these cases. BFD also attended an orientation program identifying local programs that provide counseling and treatment services for addicts.

With the station renovation at Central Fire Station being nearly complete, we've also had the opportunity to use our new hose tower to keep current on our technical rescue skills. The tower allows us to practice various rope rescue and confined space operations.

With regards to training, 2018 is shaping up to be just as demanding. We will continue to seek and manufacture training opportunities for our members, with the safety of our community being the driving force.

David J. Emery Jr.  
Captain / Training Officer

## FIRE DEPARTMENT DIVE TEAM YEAR END REVIEW - 2017

For the year of 2017, the Brattleboro Dive Team had an active roster of eleven (11) members. The members consist of three (3) permanent staff and eight (8) call staff. The Brattleboro Dive Team specializes in underwater search and recovery, ice diving, deep water diving, and black water (zero visibility) diving.

The Dive Team trains monthly for a minimum of four (4) hours. Topics include: search

and rescue, ice rescue, underwater navigation, boat operations, CPR, Blood Borne Pathogens, among other topics. All members are also required to pass an annual swim test to remain with the team.

In the year of 2017, the Brattleboro Dive Team responded to nine (9) emergencies/call outs. We responded not only to the town of Brattleboro, but mutual aid to the following communities: Hinsdale, Guilford, Vernon,

Whitingham, and Jamaica.

Of the nine (9) emergencies the Brattleboro Dive Team responded to, the Brattleboro Dive Team assisted in the recovery of three (3) submerged victims and two (2) submerged vehicles.

Charles W. Keir III  
Captain – Dive Team Leader

## RECREATION & PARKS

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

### Projects

#### *West River Park*

In 2017 West River Park was in full bloom with activities – Youth Boys and Girls Lacrosse, Small Fry Baseball, Men's Softball, Youth Field Hockey, Youth Soccer, Adult Ultimate Frisbee and several community special event rentals.

#### *Skate Park*

The BASIC Skateboard Committee members: Jeff Clark, Spencer Crispe, Francine Vallario, Melissa Clark, Elizabeth McLoughlin, Matthew Rink and Joe Bushey III, have been working hard to bring awareness for the need of a skateboard park in Brattleboro. They are working on plans to build a 6,500 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 \$110,000.00 in donations/pledges/and grants. The goal for the project is \$230,000.00. They have launched a crowd funding fundraiser through youcaring.com, please check out the following link <http://www.youcaring.com/brattleboroareaskatepark-688731>

#### *Dog Park*

The Dog Park opened in the fall of 2017. A special thanks to Rachel Selsky for spearheading the fundraising efforts. In the spring of 2018 we will be holding a ribbon cutting ceremony.

#### *Gibson Aiken Center Window Replacement*

In the fall of 2016 the following windows were replaced at the Gibson Aiken Center:

- (24) Twin Single Hung Units in the Gymnasium
- (2) Single Dead Lights in the Gymnasium

#### *Fundraising Efforts*

The Department was able to make several improvement through fundraising efforts: A new scoreboard was purchased for the Lower Field at Living Memorial Park. This was made possible from generous donations from Brattleboro Area Realty and the Men's and Women's Softball Leagues. In addition we received a donation from the Vermont Community Foundation Nelson Withington Fund to make the following improvements: A new scoreboard was purchased for the Upper Softball Field at Living Memorial and was installed in the spring of 2017 and a new water slide was purchased for the Living Memorial Park Pool and was install for the summer of 2017.

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

#### Programs

	2016	2017
<b>SPRING</b>		
Girls Youth Softball	19	17
Pitch & Run	1	5
Small Fry Baseball	75	87
T-Ball	56	52
Youth Lacrosse	67	73

# RECREATION & PARKS

<b>SUMMER</b>	<b>2016</b>	<b>2017</b>
Afternoon Fun	22	15
Arts in the Park (weekly)	30-60 (weekly)	30-60(weekly)
Baseball Camp	13	2
Basketball Camp	44	25
Day Camp	365	363
Gymnastics Camp	176	185
Lacrosse Camp	16	0
Little People	0	10
Men's Softball	469	475
Co-ed Softball		86
Pilates/Yoga	23	35
Soccer Camp	78	41
Swim Lessons	141	139
T.G.I.F. Morning Matinees (Weekly)	125 per week	150 per week
Tennis Lessons	0	0
Track & Field	28	24
US Sports Inst.	32	0
Women's Softball	174	142
Adult Ultimate Frisbee	45	49
Magical Earth Retreats Camp	16	7
Mad Science	23	8

<b>FALL</b>	<b>2016</b>	<b>2017</b>
Girls Field Hockey	23	14
Kindergarten Soccer	33	28
Youth Soccer League	118	149

<b>WINTER</b>	<b>2016</b>	<b>2017</b>
Adult Volleyball	33	99
Badminton	20	65
Basketball Clinic	30	20
Boys Youth Basketball	74	74
Chess Class	18	28
Coed 1st & 2nd Grade Basketball	43	40
Girls Youth Basketball	45	39
Gymnastics (Includes Team)	382	427
Indoor Soccer – Grades k-6	29	31
Kindergarten Basketball	22	17
Kung Fu	38	38
Men's Basketball	164	177
Movie Matinee	35	9
Open Gym/Game Room (daily)	20	20
Open Tot Gym (2 x a week)	15	15
Pilates/Yoga	23	25
Speed Skating	4	4
Women's Basketball	42	37
Tai Chi	21	18
Winter Little People	0	0
Zumba	39	175
Fencing	23	0
Sewing (adult & youth)	13	11
Table Tennis	38	99
Winter Mini Camp	12	11
*Wreath Making		18

<b>SPECIAL EVENTS</b>	<b>2016</b>	<b>2017</b>
4th of July	Several Thousand	Several Thousand
Bowling (Vacation Weeks)	300	393
Duck Derby	275	262
Easter Egg Hunt	150	181
Family Pool Party	330	175
Horrible Parade	150	135
Santa's Visit	125	119
Ski Skate Snowboard Sale	Several Hundred	Several Hundred
Super Bike Day	100	135
Winter Carnival Week	Several Hundred	Several Hundred
*New Program		

<b>Facility</b>	<b>Total Daily Attendance</b>		<b>Total Season Passes</b>	
	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>
Skating Rink	18,326	18,399	90	92
Swimming Pool	10,215	10,112	182	147

### **Special Activities:**

The Annual Fourth of July Family Day attracted several thousand people to take part in activities that included special softball games, the Small Fry All Star Game, swim races at the pool, a penny carnival, children's shows, bands, food booths, bungee run, giant slide, moon bounce, a fabulous fireworks display, and wonderful concerts were that were performed by "Vic and Sticks", and "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 2017 was a popular activity for citizens of the Brattleboro area to enjoy. This substance free special evening included a Family Concert, a Children's Concert, a Youth Celebration & Concert, skating, sliding, sleigh rides, bowling and a luncheon for Senior Citizens. The evening ended with a wonderful Fireworks Display over the Retreat Meadows.

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

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

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

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

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

My thanks and appreciation go to the Recreation and Parks Staff, Jessy Cudworth (Assistant Director), Adam Middleton (Program Coordinator), Doug Morse (Maintenance), Paul Ethier (Park Supervisor), Dan Wright, 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), Jessica Gould (Vice Chairman), Bethany Ranquist, Ben Underhill, Bill Wilson, and Todd Fontaine. Their support and assistance are invaluable to me as well as the Department.

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

I would like to take this opportunity to thank the citizens of Brattle-

# RECREATION & PARKS

boro, 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.

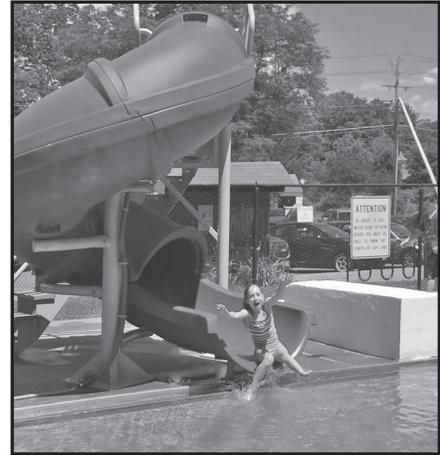
Carol Lolatte  
Recreation & Parks Director



*Small Fry All Star Game*



*Winter Carnical Sugar-on-snow*



*New Slide*



*Dog Park*



*Senior Holiday*



*Senior Trip*

# PUBLIC WORKS

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

## ADMINISTRATION

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

## HIGHWAY DIVISION

The Highway Division Capital Improvement Plan focused on paving Frost Place, Willow Street, a section of Williams Street, Black Mountain Road, Washington Street, Terrace Street, Tyler Street, and Bradley Street. We also did overlays on Guilford Street Extension, Guilford Street, Oak Crest, and paved the roadway to the Sherwood Circle Tank. While we were in the Tyler-Bradley neighborhood, we were able to improve some of the sidewalk conditions and some drainage issues on Terrace Street. We were also worked closely with a contractor to strip the pavement on the bridge deck on Williams Street near Brannan Street, make repairs to the deck, place a new membrane, and repave it. In addition to routine drainage maintenance and smaller scale repairs, we addressed a substantial drainage issue on Old Guilford Road and also behind the Harris Parking Lot (to the railroad tracks). We also rebuilt two failed retaining walls this year. The Bonnyvale Road Retaining Wall was generously funded through the State of Vermont Structures Program and was completed by a contractor in June. A failing wall on Upper Forest Street, although much smaller, was also rebuilt by a contractor. This year we also worked with the parking department to complete an upgrade of the Harmony Parking Lot and Harris Parking Lot. These both included some safety improvements, new pavement, landscaping, and drainage improvements.

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

were washed, culverts were replaced, and signs were upgraded with retroreflective material. 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 of the maintenance and repairs of equipment for all the divisions of the Department of Public Works, which includes the Highway Division, the Distribution and Storage Division, Water Treatment Plant, and Wastewater Treatment Plant. The mechanics work on large and small trucks, tractors, loaders, graders, backhoes, and other specialty equipment such as the sewer flusher and the rodding machine. They also work on all the small equipment such as pumps, chainsaws, pipe saws, mowers, and string trimmers. Maintenance staff does metal fabricating for the maintenance and repair of snow plows, wings, trucks, and trailers as well as any small items that require attention.

The Maintenance division is also responsible for maintaining an inventory of needed replacement parts, including tires, oils, filters, and hardware such as nuts, bolts, hoses, etc. They also maintain the fuel system that is used by all DPW divisions as well as Police, Fire, Rescue, BUHS, and the Brattleboro Housing Authority. Maintenance personnel are on call and available for storms, fires, and other situations where they may be needed.

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

## PLEASANT VALLEY WATER TREATMENT PLANT and RETREAT WELLS

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

This year, the Town began developing a plan to upgrade the Water Treatment Facility at Pleasant Valley. We are working closely with a consultant to produce a cost and energy efficient plant upgrade that will meet all of our treatment needs. This includes the possibility of eliminating our discharge lagoons and sending our process water into our sewer system. This will eliminate the need to have those lagoons go through a specialty cleaning process on an annual basis. We have entered into a contract with a forestry contractor to manage the watershed in accordance with current methods.

Each year, the Department sends out a



*Green Meadow Sewer Line*

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

## DISTRIBUTION and STORAGE

Utilities personnel was on hand to upgrade the manholes and valve boxes ahead of the paving performed this year. They responded to 4 water main breaks, maintained 14,795 linear feet of sewer lines, and many other projects.

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

The division was also involved in several larger projects such as installing a new sewer main on Green Meadow and a new water line on Cottage Street. They are continuing to prepare the Chestnut Hill Reservoir for its stabilization project that we anticipate completing in 2018. They were also on hand to assist the Recreation and Parks Department with a water leak at the rink and with the Swimming Pool Project.

## WASTEWATER TREATMENT PLANT

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



*Harmony Lot Construction*

# PUBLIC WORKS

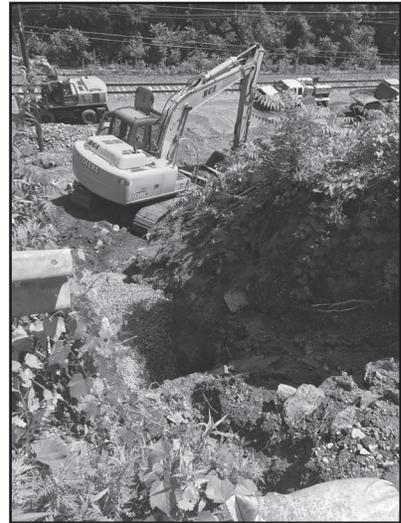
lion gallons of raw sewage from our collection system. This equates to approximately 1.26 million gallons per day. After treatment, it is discharged into the Connecticut River, in a condition cleaner than the river itself. All of the biosolids that are the result of the treatment process are dried and sent to a facility for recycling as compost, topsoil and other soil enhancement. On a daily basis, staff at the Wastewater Treatment Plant performed routine plant and pump station operation. They continue to complete all statutory testing as required by our licensure by both state and federal agencies. The plant continues to operate in compliance with all permitting requirements.

In addition to routine operations, the crew has been quite busy performing seasonal maintenance of the wastewater facilities. Staff also maintains the pumping stations and contracts services for the Welcome Center and Algiers Fire District. They have also been working closely with consultants and other DPW staff to upgrade the Broad Brook Pump Station. As with the other Utilities Division Crews, the Wastewater Crew regularly attends training and classes to maintain certifications.

For more information about the Brattleboro Department of Public Works, please visit the Town of Brattleboro Website at [www.brattleboro.org](http://www.brattleboro.org) or by phone at 254-4255.



*Bonnyvale Retaining Wall*



*Harris Lot Drainage*

# VERMONT DEPARTMENT OF HEALTH

Your local health district office is in Brattleboro at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community.

For example, in 2017 the Health Department:

Supported healthy communities: The Health Department's 3-4-50 initiative aims to engage multiple sectors – business, education, municipalities – in implementing policies and strategies that will reduce the three (3) behaviors of tobacco use, physical inactivity and poor diet that lead to four (4) chronic diseases of cancer, heart disease and stroke, diabetes and lung disease that result in 59% of death in Windham county. The local office is working to get these sector partners to sign-on to 3-4-50 and make a commitment to take action that will help to reduce the chronic disease in our state.

Provided WIC nutrition services and healthy foods to families: We served 324 pregnant women and children to age five in Brattleboro with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month. WIC Clinics are held in Brattleboro, Wilmington, Townshend and Westminster.

Worked to prevent and control the spread of disease: In 2017 (January-November) we responded to about 96 cases of reportable diseases in the District. In 2017, \$15,014,203 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, including \$938,595 in the Brattleboro District.

Aided communities in addressing substance abuse and misuse: Regional Prevention Partnerships statewide worked to increase state and community capacity to pre-

vent underage and binge drinking, and reduce prescription drug misuse and marijuana use. In the Brattleboro Health District, we are fortunate to work with 5 prevention coalitions who, in collaboration with other community partners, educate the community through forums, meetings and trainings about the importance of substance abuse prevention. The work includes working with youth and schools, medical practitioners and pharmacists. It supports efforts across the continuum of care including treatment, recovery and maintenance. For more information on your local coalition, visit: <http://www.healthvermont.gov/local/brattleboro/alcohol-and-drug-abuse-prevention>

Other: The district office supports Town Health Officers by providing annual training. This year twelve area Town Health Officers attended a training on hoarding disorder and how to best help the person in a hoarding environment.

## BRATTLEBORO COMMUNITY JUSTICE CENTER

The BCJC provides a continuum of restorative justice programming and services. We intervene to help resolve conflict before it turns into harmful actions, provide a restorative resolution after a crime has been committed, and offer reentry services to individuals after they have been incarcerated. We serve Brattleboro and nearby towns in Windham County.

The BCJC is one of twenty Community Justice Centers in Vermont and functions in collaboration with the Town of Brattleboro, the State of Vermont (DOC), and local people, organizations, and agencies. With a staff of three part-time employees, the BCJC is driven by 40-50 volunteers and a Board of Directors made up of ten local people. The BCJC is funded through the Vermont DOC and receives in-kind support from the Town of Brattleboro.

### Our Programs in 2017

#### Reparative Panels

"I wasn't sure what I was going to be walking into, so I took a deep breath, put on my coat of 'armor' and [got] ready to get what I deserved. Well, it was nothing like what I expected. I have learned so much... there is always a story behind you that brought you to these bad decisions and your actions never only affect you and you alone."  
- Reparative Panel participant

The BCJC runs seven reparative panels, each comprised of five volunteers, which use restorative practices for cases such as retail theft, simple assault, and negligent operation of a vehicle. Cases are referred to the Justice Center by the courts or as part of an individual's probation.

In four monthly meetings, a person who has done harm answers the questions, "What happened?" "Who was affected and how?" and "What needs to happen to make things as right as possible?" Participants leave the meetings with agreements for exploring the harm caused and making relevant amends. Whenever possible and desired, those harmed by the participant's actions may participate in the process.

In 2017, some of the ways that participants made amends by fixing broken property, writing letters of apology to those who desired them, and creating artistic newsletters addressing the harm caused by their actions. Perhaps more meaningful, participants held difficult conversations with the people they impacted to find out how they were hurt and how to make things better.

In 2017, the judicial system referred eighty-three people to our reparative program. The BCJC also trained eleven new volunteers for the Reparative Panel Program in September 2017.

#### Restorative Reentry Program

"No-one is disposable."  
"No more victims."  
- Mottos of Vermont Circle of Support and Accountability (COSA) Program

In 2017, more than fifteen COSA volunteers kept both of these in mind while building relationships with people who were reentering the Brattleboro area after being incarcerated. A COSA forms a circle of 3-5 volunteers with the person who has been incarcerated. The groups meet weekly for one year. These relationships support people to meet the many challenges of "reentry."

Returning to the community after incarceration can be very difficult for both the person who is leaving prison and for those who have been affected by their actions. For those who have been incarcerated, some of the challenges include finding a place to live, finding a job, transportation, and reuniting with family. Those who have been impacted by that person's actions have needs as well, such as information, safety, and reassurance they won't be harmed again.

In 2017, the BCJC's reentry coordinator and volunteers worked with 12 formerly incarcerated individuals. People in COSAs had some great successes, such as graduating from the Farm-to-Table Program, receiving parole, finding and sustaining dignified jobs, and reconnecting with children.

The Reentry Program also hosted a COSA training in December 2017 for 13 volunteers.

#### Pre-charge Program

The Justice Alternatives Program provides restorative options before a person is charged with a crime. The police, State's Attorney, and individuals refer these cases directly to the BCJC.

Justice Alternatives is unique in that it is tailored to the needs of the people involved: there is no set process to respond to the offense, although reparative panels, restorative conferences, and other activities may be utilized. If a participant successfully completes a process, they will not be charged.

In 2017, we received 23 referrals to the Pre-Charge Program.

# BRATTLEBORO COMMUNITY JUSTICE CENTER

## Restorative Justice in Schools

The BCJC is pleased to collaborate with local schools to bring restorative practices training and processes to youth and adults who work with youth in schools.

The BCJC collaborates with the Brattleboro Union High School's Restorative Justice Program to hold Community Circles of Support for young people at the high school. Using a restorative justice lens, a group of trained BCJC volunteers meets with an individual student once per week for as long as the group decides. Students are referred by the BUHS Restorative Justice coordinator. In 2017, 4 volunteers were involved in 2 Community Circles of Support.

In 2017, the BCJC also collaborated with BUHS's Restorative Justice Program and other WSESU staff to develop and lead a training on restorative practices with elementary and middle school counselors. Fifteen school personnel and students attended the training.

## Safe Driving Program

The Safe Driving Program is a restorative justice-themed class for people who have been convicted of driving related offenses.

The BCJC offers four Safe Driving Program courses per year, led by two trained facilitators. In these meetings, participants consider the impact of their behavior, meet with victims of driving offenses to hear their stories, and create their own safe driving plans.

In 2017, the BCJC led 4 courses with a total of 49 participants who completed the program.

## Community Circles

The Brattleboro CJC provides support

for discussing community issues or concerns using restorative justice processes. On October 12, 2017 the BCJC facilitated a "circle of understanding" at Brattleboro Union High School. Fifteen community members came together to discuss the question, "Is this community a welcoming and inclusive place for everyone?" The BCJC is available to facilitate circles for any organization or group.

## "E-Rep"

The Brattleboro CJC is part of a group of organizations that use restorative processes to respond to internet-based harm, such as sexting and cyberbullying. The CJC has partnered with the Greater Falls Community Justice Center, Youth Services, Windham County State's Attorney, Child Advocacy Center, and Brattleboro Police Department to develop this program, which is administered by the Greater Falls Community Justice Center.

## Restorative Justice Week and Other Events

Each year, the Brattleboro Community Justice Center celebrates Restorative Justice Week. This year, we expanded it to "Restorative Justice Month" and participated in three events: We co-sponsored a screening of *The Peacemaker* at the Brattleboro Film Festival with the Greater Falls Community Justice Center; gave a presentation on restorative justice at a Brown Bag Lunch; and co-facilitated a restorative justice conversation at the Putney Library with Youth Services.

We participated in a variety of other events during 2017, such as conversations with youth groups on restorative justice; trainings about accessibility, communication, and other topics; and a presentation at a multi-media performance about the effects of incarceration.

## Collaborations

The Brattleboro Community Justice Center seeks to build "restorative community" alongside other restorative justice organizations in Windham County, such as the Greater Falls Community Justice Center, Youth Services, and the Brattleboro Union High School Restorative Justice Program.

Other groups that the BCJC collaborated with in 2017 include: Vermont Performance Lab, Community Equity Collaborative, Brattleboro Police Department, Windham County State's Attorney, Brattleboro Probation and Parole, Vermont Department of Corrections, Agency of Human Services, and the Community Justice Network of Vermont.

## Looking Ahead

Priorities for 2018 include:

In step with the Town's priorities around "diversity, equity, and inclusion," we will work towards achieving diversity across the organization, with particular focus on individuals who have participated in our programs or have been otherwise impacted by crime or incarceration.

We will collaborate with partners to develop new and expand existing programs that focus on early restorative interventions and build capacity for local groups and community members to resolve conflict restoratively.

Submitted by Mel Motel

# RESCUE INC.

Rescue Inc continues to be a leader in EMS delivery, during the last year our staff of seventy-five dedicated EMTs, advanced EMTs, Paramedics and specialized rescue technicians answered more than 5000 calls, providing critical care level treatment to our residents, medical standby for our fire and law enforcement partners, wilderness search, water rescue and supported industry with confined space rescue. Our training staff has educated community members, teachers and students as well as doctors and nurses in the art of CPR and first aid.

As an industry leader we understand the evolving needs of our communities and patients. We understand that our health care delivery system is changing every day and know that the community needs high qual-

ity emergency services more than ever. High quality emergency medicine is our mission and are proud to serve the communities where we live. Everyday our staff responds in moment's notice to countless heart attacks, strokes, car accidents and falls. Every day our Board Certified Critical Care Paramedics treat the sickest members of our communities, providing the critical link between our local hospitals and lifesaving treatment in Dartmouth, Springfield or Boston. Every day our training department teaches CPR to someone for the first time and trains the next generation of first responders.

Many of you read about the mental health and addiction crisis in our region, our staff experience it firsthand every day. We see the self-destruction and despair, we know the patients and families. In the last year our system has

had to expand at times to meet the demand, treating more than a dozen overdoses in a single shift.

We join our communities in mourning for victims of violence and disaster. As first responders we ask that you acknowledge the sacrifice of the men and woman across this country and around the world that have responded to these horrific events. As an agency we continue to prepare by upgrading equipment and training. We continue to plan for these horrific events and stand ready to respond to these disasters.

We are committed to providing the highest quality EMS and rescue services available. It is truly an honor to serve our friends and neighbors. Thank you!

# THE WINDHAM REGIONAL COMMISSION

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

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for the coming year. Brattleboro is currently represented by Rod Francis and Elizabeth McLoughlin. Each Commissioner represents their town's interests before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. Active service on these committees is very important because the WRC is organized around a strong committee structure. It's within these committees that most Commission decisions are made. All WRC meetings are open to the public and subject to Vermont open meeting law.

We assist towns with a number of different activities, including town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard bylaw assistance; natural resources including assisting towns with watershed restoration projects and implementa-

tion of the state's new clean water law; 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 VTrans 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 us.

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 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 2-year process, is developed in consultation with our towns, reflects town plan policies, and is ultimately approved by our towns.

Highlights from the past year reflect the range of services we provide to the towns of the region. We're collaborating with the Brattleboro Development Credit Corporation and

our counterparts in NH and MA to improve economic opportunity and household income. We provided assistance to 24 towns with plans, zoning, updating flood hazard area regulations, community revitalization and general town planning technical assistance. We coordinated the formation of the Green River Watershed Alliance, which builds off of the successful Saxtons River Collaborative, with funding through the High Meadows Fund. We're leading two renewable energy grant programs. One provides assistance to schools and other public buildings to install modern wood-fueled heating systems. The other provides grants for renewable energy development. We've helped towns apply for grants to conduct road erosion inventories, and to do work to reduce road erosion. 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](http://www.windhamregional.org)). Click on the heading "About Us." We encourage you to visit your town's page on our website to see highlights of our work for you over the last two years, as well as your town's profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 7% of a \$1.4 million budget for FY 2017. 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 \$26,862. To see our detailed Program of Work and budget for FY 2018, visit our website and click on the heading "About Us."

# CONNECTICUT RIVER JOINT COMMISSIONS – 2017 TOWN REPORT

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, it is guiding the watershed's growth by reviewing and commenting on proposed actions, from large scale development projects including the Northern Pass and Hydro-Electric Dam Relicensing, to proposed regulatory changes, such as the NH shoreland protection rules.

During FY 17 CRJC convened a meeting on the Conte Wildlife Refuge with the US Fish and Wildlife Service to learn about their Water-on-Wheels Express and to develop a partnership to bring this educational exhibit to Connecticut

River communities. CRJC was a sponsor of the 20th Annual Source-to-Sea Cleanup with the Connecticut River Conservancy and partnered with them on an analysis of erosion studies as part of the FERC relicensing process of hydroelectric dams. As a result, FERC requested the dams' owner to provide additional information on erosion along the river.

CRJC emphasized the Vermont Clean Water Initiative with a focus on best agricultural practices to reduce impacts on surface waters. CRJC continues to bring public policy decision makers to our meetings to keep them abreast of the issues facing the Connecticut River. Finally, CRJC worked with the students of the Rock-

efeller Center at Dartmouth to conduct a valuation of the Connecticut River to the New Hampshire Economy. Read or download the study here: <http://www.crjc.org/news-and-events/>.

The current officers of the Joint Commissions are Jason Rasmussen, President (VT); James McClammer, Vice President (NH); Jennifer Griffin, Treasurer (NH); Steven Lembke, Secretary (VT). For a full list of Commissioners see the following website: <http://www.crjc.org/about-crjc/commissioners/>.

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

# CONNECTICUT RIVER JOINT COMMISSIONS – WANTASTIQUET SUBCOMMITTEE ANNUAL REPORT - 2017

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions consists of volunteers nominated by each of the following municipalities: Westminster, Putney, Dummerston, Brattleboro, and Vernon in Vermont; and Walpole, Westmoreland, Chesterfield, and Hinsdale in New Hampshire.

The Subcommittee meets several times each year in Vernon to discuss and act on a variety of river-related issues. Specific responsibilities include providing advice to NHDES, VTANR and municipalities on matters pertaining to the river; reviewing and commenting on proposed permits and plans; and developing and periodically updating a corridor management plan. As appropriate we work in coordination with other

river conservation and planning organizations, such as the Connecticut River Conservancy, the New Hampshire Rivers Council, the Connecticut River Paddlers, the Windham Regional Commission, and Southwest Region Planning Commission.

Subcommittee members bring a valuable contribution of expertise and local knowledge to the table for the assistance of landowners, municipalities and state agencies. This year Subcommittee members represented the interests of the River and its resources, as well as landowners and local municipalities, by monitoring progress on the federal relicensing process for Great River Hydro's Vernon Dam hydroelectric facility.

There are currently openings on the Subcommittee in several communities. If you are interested in working with volunteers from area communities on river conservation issues, and serving as a liaison to your municipal boards, please contact our Staff Consultant Alex Belensz ([abelensz@nccouncil.org](mailto:abelensz@nccouncil.org)).

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

# BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS



## Brattleboro Housing PARTNERSHIPS

*Low income housing supporting independence, creating opportunities*

*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.*

### **Our Values:**

We respect each individual's unique contribution to our communities and programs.

We strive for open and honest communication, integrity and fairness within our communities and with our collaborating partners.

We encourage self-sufficiency and personal responsibility.

We believe strongly in community. Therefore the collective wellbeing of each neighborhood is of paramount importance in our deliberations and decision-making.



On December 31, 2016, Red Clover Commons was fully occupied and buzzing with residents.

It has now been our first complete year of operation and all appears to be going quite well. We have maintained full occupancy and have received much interest from our community members wanting to make application. Red Clover Commons has 55 units with 53, one bedrooms and 2 two bedrooms. It has a large and welcoming lobby, central activities hall and activities room. A lounge and laundry is on each floor. One of the best features for the residents as they moved in and winter snow fell – underground parking! The very complex HVAC system has performed beyond expectations in delivering heating and cooling to all apartments with tremendous efficiency.

We continue to operate our 5 Public Housing properties in Brattleboro; Hayes, Court, Melrose Terrace and Samuel Elliot Apartments housing and supporting our elderly, non-elderly disabled community members as well as Ledgewood Heights and Moore Court, our 2 family sites. Brattleboro Housing Partnerships has housed 19 households in public housing in 2017 of which 4 of the households were homeless. Our Tax Credit properties, Ann Wilder Richards and Red Clover Commons 5 households were housed in 2017. Our project to expand the sprinkler system at Samuel Elliot Apartments began in 2017, and is on-going, to provide sprinkler coverage into each dwelling unit. The cooperation of the SEA residents is greatly appreciated. 2017 saw a significant change with the implementation of an electronic work order system for our maintenance team. The electronic work order system enables maintenance staff to generate and complete work orders in the field as well as receive dispatched work orders to their handheld tablets. The system has increased efficiency and has contributed to the desired approach to maintenance by documenting potential issues to be addressed proactively.

Our current waitlist times for Public Housing:

0/1bedrooms 18- 24 months  
2bedroom 36months  
3bedroom 12-18months  
4bedroom 18- 24months  
5 bedroom-undetermined

The waiting list for our Tax Credit properties is undetermined at this time as each unit has different restrictions and income limits that are determined when a unit becomes available

# BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

BHP offers three programs to residents that encourage self-sufficiency and personal responsibility. The Support and Services at Home (SASH), Resident Opportunity & Self Sufficiency (ROSS) and Family Self-Sufficiency programs offer a wide variety of self-management tools and supportive services.

Last year the SASH program connected over 200 seniors and adults with disabilities to area health and social services, assisted participants in meeting personal wellness goals, and offered more than 25 on site health programs. SASH collaborates with core community partners: Senior Solutions, Health Care and Rehabilitation Services, Visiting Nurses of Vermont and New Hampshire, Brattleboro Memorial Hospital as well as over 30 organizations throughout the community and state.

The ROSS program connects families living at our housing sites to nutritional, educational, and financial resources. The ROSS program collaborates with community partners to offer many well attended programs. Highlights from last year include: the volunteer run lunch program which served over 3,600 meals during summer vacation, the Children's Literacy Foundation night which provided 63 participants with new books and the collaboration with UVM Extension that offered education about healthy planning and meal preparation.

The FSS program is a 5 year goal oriented employment and savings program offered by HUD to residents of public housing and section 8 voucher holders. The FSS coordinator collaborates with community partners to support approximately 45 participants at a time to meet their educational and employment goals. As an incentive of the program participants who increase their wages can escrow the increase of their rent to be used upon graduation from the program or if a qualified need arises. The years escrow balances ranged from \$10.00- \$20,000. Two participants transitioned out of the program because they entered into home ownership.

In 2017 Brattleboro Housing partnerships formed the Wellness and Services Group comprised of property managers and BHP support staff. The Wellness and Services group was formed to strengthen the wellbeing of each BHP housing site community. This year the group focused on housing retention, rent payment simplification, and improving communication between BHP and residents. After researching the challenges some residents have with paying rent on time the team has implemented a new rent program that simplifies payment methods and offers tools to support residents before they fall behind on payments.

Besides creating, populating and supporting our own housing, Brattleboro Housing Partnerships is deeply connected to the private housing market in the Brattleboro area through our programs of Section 8 housing subsidies, Shelter Plus Care, (designed to permanently house disabled & homeless individuals and families), and the State of Vermont Agency of Human Services funded "Transitions to Housing", working with young homeless families to move from temporary to permanent housing. We work within the sometimes dense guidelines of HUD, the Agency of Housing and Urban Development, on expected rents for these programs that will enable us to have as many people covered by our limited budget, while still being reasonable enough for local landlords to be willing to accept our program participants. At times, this has been a difficult balancing act. We have had Section 8 clients searching for rental units in the community for as long as 6 months, unsuccessfully. This year as like last, we adopted increased Fair Market Rents for 2018 that hopefully will come closer to addressing the very tight housing market and rental costs we have in Brattleboro and the surrounding area.

The BHP has seen the departure of three valued long term staff this past year as well as one remarkable commissioner. We would be remiss in not recognizing the efforts of Mr. Robert Mundell of our Maintenance Staff who, after several decades with the BHP, retired. Mr. David Dearborn of the Maintenance Staff, also with us for over 20 years left, as did Ms. Chelsea Nunez, Property Manager. Their contributions and service to the BHP are greatly appreciated.

Our long time Chair and Board Member, Ms. Janet Cramer also stepped down this past year and we are deeply grateful to her for her commitment in making the BHP and its communities stronger. Her role has been filled by Ms. Donna Rathbun, a Brattleboro native and officer at Brattleboro Savings and Loan.

***Many thanks to all our community partners, residents, staff and Board of Commissioners for a very positive year!***

Christine H. Hart, Executive Director

# BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

**What we do:**

Public Housing: BHP owns and operates 228 units of subsidized housing for low-income families, the elderly and persons with disabilities.

Section 8: We also provide housing financial assistance through up to 187 rental vouchers for use in the private market.

Ann Wilder Richards building in West Brattleboro offers 21 income restricted apartments and 8,000 sf of commercial space.

Red Clover Commons 55 units of Project Based Vouchers from Vermont State Housing Authority. Management of the property is done by BHP.

We offer increased housing assistance through our creation of the Transitions to Housing Program and increased apartment search assistance.

We are the local housing administrator for the Shelter Plus Care Program.

BHP is the Designated Regional Housing Organization (DRHO) for the Support And Services at Home (SASH) programs in Windham and Windsor counties. The SASH program based in Brattleboro has two panels each with 100 participants primarily from our two public housing properties and Red Clover Commons as well as some community members. As the DRHO for the two counties, BHP collaborates with four other housing providers and oversees four additional SASH panels.

Family Self-Sufficiency Coordinator for Public Housing and Housing Choice Voucher Programs: A grant to BHP funds one full time staff person who helps residents and participants set and attain goals to strengthen their independence.

Resident Service Coordinator: A grant to BHP funds a staff person to assist public housing residents to access the abundant number of services in the area to improve their lives and communities.

**Our 7 Rental Developments:**

Melrose Terrace: 80 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;

Moore Court: 28 apartments of general housing primarily for families;

The Ann Wilder Richards Building in West Brattleboro provides 21 income restricted apartments and 8,000sf of commercial rental space.

Red Clover Commons: 55 Units off Exit 1 at the corner of Canal and Fairground Rd.

# 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 24 homeowners in 2017 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 2017, 79 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 2017, WWHT began renovation of a historic apartment building and broke ground on 18 new apartments in Putney, as

well as breaking ground on 22 micro-apartments for the homeless in Brattleboro.

**Rental Housing Management Program**-WWHT owns 707 rental apartments with over 1,074 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.w-wht.org](http://www.w-wht.org)

# WINDHAM SOLID WASTE MANAGEMENT DISTRICT

**Transfer Station:** WSWMD offers a regional drop-off center for landfill materials; recyclables; organics; construction & demolition debris; scrap metal; white goods; electronics; and year-round collection of certain hazardous waste such as paint products, batteries, and used motor oil. WSWMD Board of Supervisors voted to limit use of the transfer station to residents and businesses from member communities only and require the purchase of an access sticker.

**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 4th year of operation and is the 2nd largest facility in Vermont. In 2017, WSWMD composted approximately 1,600 tons of organic materials. WSWMD's "Brattlegrow" Compost is distributed through 4 retail distributors. In addition, WSWMD donates compost for town projects, school, and community gardens.

**Materials Recovery Facility (MRF):** WSWMD MRF closed in July 2017, but continues to accept cardboard from commercial sources. Cardboard is baled (no sorting required) 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.

**Trucking:** WSWMD retained one staff member with a Class A CDL license that allows WSWMD to self-haul recyclables, scrap metal, and wood chips for the composting operation.

**Solar Array:** WSWMD signed a 20-year lease at \$102,000/year with Sky Solar Holdings to develop a 5 mega-watt solar array on the District's closed landfill in Brattleboro. The project will be the largest group net metering project in the state, and has contracted for 20 years with 9 towns, 5 school districts, and 3 institutions. The project will provide significant cost savings for municipal and school budgets.

**Financial Report:** WSWMD finished year-end FY 2016/2017 with a deficit of \$73,653. However, since closing the MRF in July, WSWMD has been favorable to its budget for the first five months of FY 2018.

**Solid Waste Implementation Plan (SWIP) Mandated by Vermont Agency of Natural Resources:**

**Re-TRAC Reporting:** WSWMD tracked tonnages of recyclables collected under the District's collection services for member towns.

**SWIP Annual Requirements:** Towns/solid waste entities are required to implement state materials management policies and meet a set of standards, deliverables, and Universal Recycling requirements.

WSWMD is responsible for managing SWIP requirements. Highlights from 2017 include:

- Free technical assistance, including food scrap diversion, was offered to over 150 businesses in 19 member communities;
- Conducted 8 free workshops for residents and businesses to promote food scrap diversion through back yard composting and transfer station drop-off;
- Implemented a multi-media public outreach campaign; and
- Provide event recycling containers to 15 public/private events

#### Programs:

**Household Hazardous Waste Collections:** WSWMD held 3 household hazardous waste collection events, as mandated by VT ANR Materials Management Plan. Collections were held in the Towns of Brattleboro, Dover, and Wilmington, with 215 households from 19 towns participating! Total cost for the events including advertising, site setup fee, disposal costs, and staffing was approximately \$30,000. This year the Board of Supervisors voted to implement a \$5.00/household fee to participate in the event. In addition, WSWMD obtained signed agreements with the Rutland County Solid Waste District and the City of

Keene, which allows residents, and conditionally exempt generators, to use their year-round and seasonal hazardous waste depots for a fee. This means there is year-round access to a hazardous waste depot if you cannot wait for one of our collection events.

**Event Recycling:** WSWMD owns 20 event-sorting stations that are available to towns, businesses, residents and institutions for use at fairs, festival, etc. In addition, WSWMD offers free technical assistance to help make events "Zero Waste." This year WSWMD was contracted to provide waste diversion and recycling services at Strolling of the Heifers, and recycled 60% of all waste generated.

#### Grants:

**Backyard Compost Bin Grant:** WSWMD was awarded a grant to promote backyard composting and food scrap drop-off at transfer stations. Eight free workshops were held promoting food scrap diversion and attendees were able to purchase backyard compost bins for \$19.95.

**Business Outreach:** WSWMD was awarded a grant to provide each transfer station with food scrap collection totes or bear-proof dumpsters, signage, and transfer station attendant training. To date, all of the transfer station attendants have received training for organics collection. Currently, the grant is being revised to accommodate each Town's food scrap collection needs. Only four of the District's transfer station towns have requested totes or bear-proof dumpsters

Food Waste Anaerobic Digestion: Sky Solar Holdings, in conjunction with WSWMD, was awarded a \$50,000 grant from Windham Regional Commission Clean Energy Development Fund to conduct a feasibility study for development of an organics pre-processing center and anaerobic digester at WSWMD in Brattleboro.

Sincerely,

Robert L. Spencer  
Executive Director

## DEPARTMENT OF VETERANS AFFAIRS

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans. We are able to help those who are homeless or unemployed, and also offer high quality healthcare for both primary care and a variety of specialty care options. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics.

They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans! Please do not hesitate to contact us, if for no other reason than to register/enroll with us, in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363, extension 5118. A single form - VA form 10-10EZ - and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time Service Officers that are knowledgeable about our programs. These independent organizations serve all Veterans, including nonmembers, in processing disability and pension claims. They can be reached in White River Junction at:

#### American Legion

802-296-5166

#### Disabled American

802-296-5167

#### Veterans of Foreign Wars

802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Matthew J. Mulcahy  
Acting Medical Center 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**

Robert Stack 2018, President

Jenny Rowe 2020, Vice President

Adam Franklin-Lyons 2018, Treasurer

Susan Troy 2018, Secretary

Pamela Becker 2019

Connie Bresnahan 2020

Howard Burrows 2019

Amity H. DeAngelis 2020

Jane Southworth 2019

Robert Stack, President  
Board of Trustees, Brooks Memorial Library

Starr LaTronica, Director  
Brooks Memorial Library

Date: January 19, 2018

# **BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES**

The Brooks Memorial Library Trustees undertook an ambitious agenda in 2017 which resulted in a very productive year.

Funded by the bequest from Ronald Read, the *Building and Grounds Committee* developed and oversaw an extensive renovation project which added new public spaces in response to input regarding needs of the community. We added spaces for quiet use and small group work/meetings, an ADA compliant restroom on the first floor, a local history research room and a new room to serve the needs of teens. A new smaller, but more efficient area for the Technical Services department was created as well as an area to safely organize our fine arts collection. We upgraded some existing areas with new paint, carpet and lighting and addressed a number of important elements that needed attention in our fifty year old building such as electrical work, encapsulating asbestos tile on the second floor and upgrading a second floor restroom to serve the needs of families who visit the Children's Room. The results have been heartily appreciated by the public.

An equally impressive task was taken on by the *Strategic Planning Committee* which devoted a year's time and a tremendous commitment to community outreach to research our best path forward in serving the needs and aspirations of the public. Members engaged in conversation, both individual and communal, and pored over surveys that were disseminated on paper and electronically in a wide range of sites and situations. The result is a strong affirmation of equitable access and service, with an acknowledgement that the library cannot be the heart of the community of the community is not the heart of the library.

## **Proud of Our Past Striding Forward into the Future**

### **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.

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

In addition to adopting a new vision and mission, the committee identified seven service priorities:

## Service Priorities 2017-2021

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.

The relocation and organization of the Fine Arts collection during and after the building project, as well as restoration and relocation of several major pieces on public view was conducted under the auspices of the *Fine Arts Committee*. Efforts to expand collaboration with local artists and arts organizations will continue.

The *Technology Committee* worked to assess our current assets and identify areas in which our resources can be expanded and updated so that we can best serve the community as outlined in the Strategic Plan.

A special ad hoc committee was formed this year to plan and execute a celebration of our 50 years in this building. The day long fete took place 50 years to the day of our grand opening. There were events and activities for all ages, from Kevin O'Keefe's one man circus to an historical overview of libraries in Brattleboro by former director Jerry Carbone to an appreciation of libraries by author Amy Dickinson to remembrances from the distinguished duo of Peter and Corky Elwell, bookended by performances by local musicians.

All of these efforts were made possible by the nine dedicated volunteers that serve as Trustees and are funded through the endowment built over generations through the generosity of benefactors of varying levels. Their legacy is protected by the prudent stewardship of the *Asset Development Committee* and sanctioned by the entire Board. In addition to overseeing the Endowment funds, the committee worked with staff to streamline our accounting practices for added transparency and to correspond with Town systems.

# **BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES**

## **BROOKS MEMORIAL LIBRARY**

### **BOARD OF TRUSTEES**

#### **ANNUAL REPORT**

## **ENDOWMENT FUNDS AND OTHER FUNDS ANNUAL FINANCIAL REPORT**

The following report has been prepared at the request of Brooks Memorial Library's Board of Trustees.

The report contains material on the purpose and use of the Board of Trustees' Special Funds, which includes various restricted gifts, memorial, patron, and town of Brattleboro Trustees of Public Funds.

The report also includes a summary of the Library Endowment Fund, which has been managed by a professional investment company since 1980. The Trustees Endowment fund Budget for FY 2018 is also included.

Adam Franklin-Lyons, Treasurer  
Board of Trustees, Brooks Memorial Library

Starr LaTronica, Director  
Brooks Memorial Library

Date: January 19, 2018

### **BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES**

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Jane Southworth 2019

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

## Brooks Memorial Library Policy BR4

### Investment Fund Policy

Approved November 13, 2012, updated November 10, 2014

#### BR 4-1

##### ENDOWMENT AND GIFT FUNDS POLICY, PURPOSE OF POLICY

The purpose of the ENDOWMENT AND GIFT 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.

#### BR 4-2

##### ENDOWMENT AND GIFT FUNDS POLICY, TYPES OF FUNDS

The Library Board of Trustees has created three accounts for Board funds.

The accounts are:

1. Unrestricted Endowment Funds
2. Restricted Endowment Funds
3. Targeted Donor Funds.

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, only the interest, dividends and, if necessary, a portion of capital gains, the combined sum of which is not to exceed 4% of principal (based on portfolio value on January 1st in any given year), may be spent. The amount deposited originally with Merrill Lynch in 1981 and any additions since then make up the principal which remains invested. These funds are divided into unrestricted and restricted categories. From 1981 until 2012, restricted funds were distributed by a formula based on the original deposit. The original deposit in November of 1981 was \$105,152.35 with an additional deposit in April of 1984 of \$5,567.69. Deposits into the Endowment Fund are noted in the annual Endowment Fund Report.

#### BR4-3

##### INVESTMENT FUND POLICY

Approved November 13, 2012

##### 1. UNRESTRICTED ENDOWMENT FUNDS

These funds, which originally made up about 90% of the Endowment Fund are from the following bequests:

McGrew Fund  
Hunt Fund  
Isham Fund  
Simonds Fund  
Pierce Fund

##### 2. RESTRICTED ACCOUNT FUNDS:

These funds historically made up about 10% of the Endowment Fund, and in Fall 2012 they were separated into a "Restricted Fund Account" so that they may be better tracked.

The Loud Fund represents 1/3 of 10% and has been segregated into its own account. The remaining 2/3 of the other four legacy funds represent 6.7% of the 2012 endowment fund and will be held in a separate account. All restricted donations shall be placed in this account. 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
•Schorling Fund	books--annual allocation approved by Board of Trustees

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

- Calista Fund books Calista would have liked--\$800/year
- Loud Fund maintenance of the Loud Collection (previously 3.4 % of the total endowment value.)

## LEGACY RESTRICTED FUNDS

Percentages in the legacy restricted fund should be recalculated as needed and the income is distributed yearly using the following formula:

FUND	RESTRICTED USE	% of current 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

### 3. Targeted Donor Funds:

Gifts, grants, memorial contributions, etc. make up the other funds. Designated for a specific purpose, the funds are usually spent within the year they are given.

## BR 4-3

### ENDOWMENT AND GIFT FUNDS POLICY, USE OF ENDOWMENT/GIFT FUNDS

Gifts to the Library by bequest, memorial contributions, and other sources have enriched the collection by making possible the purchase of books and materials of a wider subject matter and scope than would be covered by the annual Town appropriation.

The Library Board of Trustees has adopted the following guidelines for the use of these funds:

1. The funds are to be used to uphold the basic mission of the Library; which is, to buy the best books and other circulating materials, to make them available for loan and to provide the best possible reference and information services.
2. Upon receipt of restricted donations, the library director shall notify the trustees. The trustees shall deposit the restricted donation into restricted fund account or targeted donor fund account.
3. Upon receipt of unrestricted donations the Asset Development Committee, in consultation with the Library Director shall recommend that all or part of the donation be placed in the Unrestricted Endowment Account. The Asset Development Committee may also recommend that all or part of the donation be placed in a separate account to be used to support the collection and services.
4. The 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.

## BR 4-4 ENDOWMENT AND GIFT FUNDS POLICY,

### INVESTMENT REVIEW, BUDGETING AND ACCOUNTING OF ENDOWMENT/GIFT FUNDS

The Trustees will:

- Retain an independent Investment Advisor to invest endowment funds.
- 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 Endowment Income and other funds to the Board of Selectmen, the Town Finance Committee and the Townspeople.
- Investment strategy will be developed by the Asset Development Committee and approved by the full board.

# **BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES**

## **BR 4-5 ENDOWMENT AND GIFT FUNDS POLICY, INVESTMENT PHILOSOPHY (revised November 10, 2014)**

The Board of the Brooks Memorial Library feels it has a fiduciary responsibility to realize the best return possible, while exercising ordinary prudence, when investing the funds placed in its keeping for the benefit of the present and future users of the Library.

The library endowment 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 endowment 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 unrestricted endowment into cash per annum for use in the library budget.

Management and expenditure of the endowment should take into consideration the long term viability of the funds for the sustainable future of the library. In making decisions about these expenditures, the board is bound by Vermont law Title 14, chapter 120, the *Uniform Prudent Management of Institutional Funds Act*.

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

<b>LIBRARY ENDOWMENT REPORT</b>	Calendar YR	1/1-3/31	4/1-6/30	7/1-9/30	10/1-12/31	Calendar YR
<b>2017 Calendar YR Activity Summary</b>	Start of Year	Quarter 3	Quarter 4	Quarter 1	Quarter 2	End of Year
<b>Beginning Market Value of Assets (BMV)</b>	2,121,202.96	1,942,117.15	1,914,007.57	1,869,203.75	1,970,852.23	2,121,202.96
<b>Gifts, Bequests and other Contributions</b>				44,699.55	-4,930.40	39,769.15
				(From *4868)	(To *4868)	-
Income from the BSL CD			1,274.36			1,274.36
<b>Net Income (Dividends, Interest, etc.)</b>		7,913.32	4,967.02	9,571.52	7,870.60	30,322.46
<b>Disbursements</b>						-
Transferred to *4868 for Brooks Library		-108,650.00	-118,650.00	-18,520.00	-18,520.00	-264,340.00
Quarterly Mgmt Fee to Prentiss Smith		-2,182.09	-2,146.47	-2,339.85	-2,467.49	-9,135.90
Foreign Taxes Withheld*		-111.88	-396.22			-508.10
<b>Gain (Loss) in Market Value of Assets (MVA)</b>		74,921.07	70,147.49	68,237.26	33,885.28	247,191.10
<b>Investment Endowment</b>	1,921,202.96	1,714,007.57	1,869,203.75	1,970,852.23	1,986,690.22	1,986,690.22
Desposit Account (CD) at BS&L	200,000.00	200,000.00	0.00	0.00	0.00	0.00
<b>Ending Market Value of Assets</b>		1,914,007.57	1,869,203.75	1,970,852.23	1,986,690.22	1,986,690.22
<b>1. Allocation of Assets</b>						
<b>\$ Allocation</b>						
Cash and Equivalent	318,639.52	147,498.44	402,452.27	300,398.30	188,138.14	188,138.14
Fixed Income (Bonds & CDs)	542,182.15	650,530.44	472,007.14	565,131.83	774,844.37	774,844.37
Equities (Stocks)	1,060,381.29	915,978.69	994,744.34	1,105,322.10	1,023,707.71	1,023,707.71
Equities (Mutual Funds)	-	-	-	-	-	-
<b>Total Ending Market Value of Assets</b>	1,921,202.96	1,714,007.57	1,869,203.75	1,970,852.23	1,986,690.22	1,986,690.22
<b>% Allocation</b>						
Cash and Equivalent	16.59%	8.61%	21.53%	15.24%	9.47%	9.47%
Fixed Income	28.22%	37.95%	25.25%	28.67%	39.00%	39.00%
Equities	55.19%	53.44%	53.22%	56.08%	51.53%	51.53%
Mutual Funds	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Market Value of Assets</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

<b>LIBRARY ENDOWMENT REPORT</b>	Calendar YR	1/1-3/31	4/1-6/30	7/1-9/30	10/1-12/31	Calendar YR
<b>2017 Calendar YR Activity Summary</b>	Start of Year	Quarter 3	Quarter 4	Quarter 1	Quarter 2	End of Year

<b>2. Performance Measures</b>						
<b>Total Return</b> = Net Income + Gain in Value		82,834.39	75,114.51	77,808.78	41,755.88	
<b>Rate of Return</b> = Total Return / BMV		4.27%	3.92%	4.16%	2.12%	
<b>Other Accounts:</b>						
<b>3. xxxx-4868 (Mem &amp; Alloc Funds, etc)</b>	75,603.02	163,071.31	203,500.15	\$128,381.95	\$144,439.15	\$144,439.15
<b>4. xxxx-3811 (Calista &amp; Schorling)</b>	46,182.43	37,333.64	37,858.63	\$28,067.09	\$29,028.28	\$29,028.28
<b>5. xxxx-7577 Loud Fund</b>	26,785.68	21,681.17	22,095.16	\$22,884.97	\$23,657.63	\$23,657.63
<b>6. Xxxx-3335 Brn, Froth, Wyatt, Jerard</b>	40,743.51	42,013.92	42,790.90	\$42,649.28	\$44,098.44	\$44,098.44
<b>5. xxxx-7353 Projects Fund</b>	\$0.00	\$0.00	\$0.00	\$150,012.33	\$150,039.19	\$150,039.19

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

## Explanation of the Library Report for Calendar Year 2017

In 2017, the Brooks Library Endowment underwent several notable changes all hopefully aimed at making our accounting more legible and clarifying the use of funds and the budgets. At the beginning of the year, we maintained \$200,000.00 in a CD account with Brattleboro S&L at the advice of our endowment manager. In early June, that account matured and was reincorporated into the endowment. In part, the CD maintained a cash reserve for the ongoing renovations projects which we finished also at the beginning of the summer. The endowment project was the main destination for the much-larger funds transfers in the first two quarters of the calendar year (\$108,650.00 and \$118,650.00 respectively).

As we neared the end of the renovation project, in discussions with our financial advisor and considering the possible need for future project funds, we made several changes to our accounting. First, we decided to separate off all funds that we had not voted explicitly to be used in the permanent endowment. As last year's report details, we allocated the bulk of the Ronald Read bequest into the permanent endowment and then used a large portion for the renovation project. After the renovation projects and endowment allocations, \$146,000.00 remained unallocated. The board allocated a further \$26,000.00 to the permanent endowment in August, leaving \$120,000.00. In addition to the remaining Read bequest, we received a new bequest this year from Miriam Howland totaling \$107,430.03. From these two bequests (drawing \$75,000.00 from each), we decided to create a new account that will remain in cash (the line "5" Project Funds) to be used for medium term projects or future renovations. We further allocated \$30,000.00 from the Read bequest into a new budget for immediate buildings and grounds needs (part of this fund is currently being used to replace tiles damaged by flooding from last fall.) After these two allocations, \$15,000.00 remained from the Read bequest and \$32,430.03 remained from the Howland fund. The current amount in the Project fund is this initial \$150,000.00 plus interest earned this year. This fund can be accessed by a vote of the trustees for projects that improve or benefit library services, preferably for longer term benefit.

Also in August, for our money market account (\*4868, line "3" in the report above), we made several attempts to better track all of the money in the account. The transfer into the endowment from \*4868 in the amount of \$44,699.55 represents the final \$15,000.00 from the Read bequest, \$11,430.03 remaining from the new Howland bequest,<sup>1</sup> and a remaining \$18,269.52 that attempted to account for previous years in which we did not accurately add into our budgets small amounts of interest earned, rollover from previous fiscal years, and other small changes to the account. This initial calculation turned out to overshoot the amount of rollover and interest and in a subsequent calculation we needed to return \$4930.40 into the money market account (this appears near the top of the report in the final quarter). After this transfer, the year-end amount (\$144,439.15) now matches our complete list of budget lines and accounts from the endowment and related funds (this report is available monthly in the Brooks board packets.) These are the funds available in cash that the library uses to supplement the town budget and improve the functioning and services of the library.

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<sup>1</sup> The vote, taken in August, notes that we transferred in the \$32,430.03 from the Howland bequest listed above. However, \$21,000.00 had earlier been placed in the endowment rather than in the Money Market account by mistake, meaning the actual transfer of funds was only \$11,430.03.

# BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

As of the end of the calendar year, our permanent endowment is close to two million dollars, meaning next year's endowment budget (we routinely withdraw 4% each fiscal year) should be just shy of \$80,000.00. The remaining accounts (lines 4-6) are all restricted accounts that will continue to fund purchases and uses in accordance with the will of the donors (often they fund books, sometimes with more explicit instructions such as children's books or architecture books).

Submitted by Adam Franklin-Lyons, Treasurer of the Board of Trustees

## ENDOWMENT BUDGET FOR JULY, 2017 to July, 2018

Description	Code	2016-2017 Budget	2017-2018 Budget
LIBRARY DONATIONS TO TOWN	BR02	\$6,000.00	\$0.00
CONFERENCES AND WORKSHOPS (Staff)	BR03	\$5,000.00	\$5,000.00
CONTRACTUAL SERVICES (Adult Programming)	BR04	\$16,000.00	\$16,000.00
BOOKS ADULT	BR05	\$16,000.00	\$18,000.00
JUVENILE PROGRAMS	BR06	\$2,000.00	\$3,000.00
REFERENCE SOURCES	BR07	\$3,000.00	\$4,000.00
LOCAL HISTORY SOURCES	BR08	\$300.00	\$480.00
YOUNG ADULT SOURCES	BR09	\$2,000.00	\$2,000.00
NON-PRINT	BR10	\$4,500.00	\$5,500.00
PERIODICALS	BR11	\$3,775.00	\$4,000.00
CONFERENCES AND WORKSHOPS (trustees)	BR12	\$900.00	\$900.00
ADULT PROGRAMS	BR13	\$1,000.00	\$1,000.00
FINE ARTS	BR14	\$700.00	\$700.00
BOARD APPROVED PROJECTS	BR15	\$10,000.00	\$10,000.00
BOOKS CHILDREN	BR16	\$1,200.00	\$2,000.00
OUTREACH	BR17	\$1,400.00	\$1,000.00
CONSERVATION	BR18	\$825.00	\$500.00
<b>TOTAL</b>		<b>\$74,600.00</b>	<b>\$74,080.00</b>

# HUMAN SERVICE AGENCIES

## **AIDS PROJECT OF SOUTHERN VERMONT**

The AIDS Project of Southern Vermont (APSV) located at 15 Grove Street, provides case management services to people living with HIV/AIDS, their partners and family members including a nutritious food program and limited financial assistance. In addition, we provide HIV and Hep C testing, syringe services and treatment referrals as well as an evidence-based, health promotion intervention for people at high-risk for contracting HIV; providing clients with the skills necessary to be able to make healthy choices for their lives. During the period of July 1, 2016 – June 30, 2017, we served 353 Brattleboro residents through our Direct Services and Prevention Programs.

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

## **AMERICAN RED CROSS NEW HAMPSHIRE & VERMONT REGION**

The mission of the American Red Cross is to prevent and alleviate human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. We are a non-profit organization dedicated to helping local communities prepare for, respond to and recover from local disasters, most commonly home fires. The organization serves the entire New Hampshire and Vermont populations, including all Brattleboro residents. Services include: Disaster Preparedness and Response, Service to the Armed Forces (emergency messaging and financial assistance), Blood Acquisition and Distribution, and Health and Safety Education. During our last Fiscal Year, 8 Brattleboro residents received services provided by the American Red Cross.

## **BIG BROTHERS BIG SISTERS OF VERMONT**

Big Brothers Big Sisters of Vermont (fka Big Brothers Big Sisters of Windham County) is a Vermont-based 501(c)3 charitable organization serving Windham and Chittenden Counties. We provide high quality one-to-one adult-to-child mentoring for children age 6-18+. We offer community and site-based programs based the child's interests and level of need. Activities range from assisting with homework, visiting a museum, attending a sporting event, outdoor recreational activities, or learning a new craft or skill. Developing healthy relationships, improving self confidence and self-esteem, and achieving academic success are all benchmarks for success in our program. 97 Brattleboro youth were served by Big Brothers Big Sisters between 7/1/2016 and 6/30/2017.

## **BOYS & GIRLS CLUB OF BRATTLEBORO**

The Boys & Girls Club of Brattleboro serves youth from 6 to 18 years old at two sites in Brattleboro. Our mission is 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 2016 we completed our first full year of offering Advance Care Planning. "Taking Steps Brattleboro" our advance care planning program reaches into the community to encourage and support one and all to develop and register advance directives. One hundred percent of our funding is local—we receive no money from state, federal or insurance sources. All of our services are offered free of charge.

In the past year, Brattleboro Area Hospice served 282 Brattleboro residents. 55 individuals were served by the Hospice Care Program. 125 family members and loved ones were served by our Bereavement Program. 102 residents worked with Advance Care Planning facilitators. 7 of our 8 current board members are Brattleboro residents. 56 Brattleboro residents serve as Hospice Care, Advance Care Planning and /or Bereavement Volunteers. Please call us at 257-0775 with any questions on death or dying or visit us at [www.brattleborohospice.org](http://www.brattleborohospice.org)

## **BRATTLEBORO CENTRE FOR CHILDREN.**

The Brattleboro Centre for Children serves families of children ages 6 weeks through five years old in the heart of downtown Brattleboro. We operate year-round with extended hours to meet the needs of working families. Our location is convenient for families who live and/or work in town. We have a quality rating of 4 STARS (Vermont's Step Ahead Recognition System, used to rate high quality early education providers in the state, with 5 STARS as the highest) and we partner with Windham South-east Supervisory Union to provide tuition assistance to qualified preschoolers under universal preK (ACT 166). Our 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 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. 28% of our meals are prepared and served at The Brattleboro Senior Center for the Congregate Dining program; over 65% for The Meals on Wheels Program. The remaining 7% 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 2016 -2017, BSM has served over 36,000 meals to 578 individuals (396 are Brattleboro Residents) with 4 paid staff and over 112 volunteers with a budget of \$269,460.

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

## **THE GATHERING PLACE**

The Gathering Place (TGP) is a 501c3 not-for-profit organization that has proudly served the elders and adults with disabilities residents of Windham County since 1989. The center is conveniently located at 30 Terrace Street in Brattleboro with a satellite location opening in the Deerfield Valley area. Seniors and adults with disabilities of a variety of ages, races, religions and socioeconomic status enjoy the benefits of the center and its services every day. The Gathering Place is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The center is open Monday through Friday from 8:00 AM to 5:00 PM, and 58% of those we served in the last fiscal year were Brattleboro residents. The Gathering Place's myriad of services and activities are designed to bring health, fun, laughter and companionship to the lives of our participants and peace of mind to their families. Our enhanced services include:

- Nursing oversight (medication and diabetes management)
- Access to on-site counseling, and occupational and physical therapies, podiatry and hairdresser.
- Daily exercise program including tai-chi
- Recreation and social activities including expressive arts, poetry and crafts
- Nutritious meals and snacks
- Personal Care (bathing and toileting assistance)

# HUMAN SERVICE AGENCIES

- Outreach Services
- Companionship
- Special Events
- Access to transportation and coordination of medical appointments

The unduplicated count for The Gathering Place is the total number of distinct individuals who received service from your agency, no matter how many times they were served or what services they received. Unduplicated count of people The Gathering Place served last year (7/1/2016 – 6/30/2017): 159

Brattleboro residents served last year (7/1/2016 – 6/30/2017): 93

In the past Fiscal Year 58% of those participants served by The Gathering Place were Brattleboro residents. Attendance at The Gathering Place varies based on participant and family goals and needs. The Gathering Place provided the following service units:  
49,852 hours of service  
41,365 hours of planned activities  
25,104 breakfasts, lunches and snacks  
23,061 hours of exercise per year

## GREEN MOUNTAIN CROSSROADS

Green Mountain Crossroads (GMC) connects rural lesbian, gay, bisexual, transgender, and queer (LGBTQ) people to build community, visibility, knowledge, and power. We produce nearly 100 community events annually. Between July 1, 2016 and June 30, 2017 we worked with approximately 330 different Brattleboro residents. In 2017 we completed a two-year collaboration with Vermont Performance Lab and Marlboro College resulting in the Andrew's Inn Oral History Project, which is now gaining recognition from the Vermont Department of Historic Preservation among others. Our popular monthly events include Friday Night Group for LGBTQ Youth, Trans Femme Chill Club, Trans Book Group, and Monthly LGBTQ and Ally Game Night. Annual events include the Out in the Open Summit for rural & small town LGBTQ people, Pride Family Picnic, Earth Gay, and Trans Day of Remembrance & Resistance. We believe collective liberation for all people is possible and that rural LGBTQ people have a critical role to play in that struggle.

## GREEN MOUNTAIN RSVP

Green Mountain RSVP is a Senior Corps program of the Corporation for National and Community Service, and is sponsored by the Southwestern Vermont Council on Aging. We are a volunteer recruiting and matching program for people age 55 and older. RSVP volunteers have a wealth of knowledge and experience that they share with their community. We focus on the following community impact areas: transportation, food pantry support, meal delivery, AARP Tax Aide, leading Bone Builder classes, money management, and companionship. We also recruit and place volunteers in many community nonprofits outside of our impact areas including mentoring, supporting blood drives, libraries, hospitals and more. In Windham, Windsor, and Bennington Counties we served over 2,700 people in our impact areas. Last year in Windham County, we had 86 active volunteers at 39 nonprofit stations, with an economic impact of over \$300,000. Our motto is Do Good, Feel Good. There are many benefits to volunteering, not only for the community, but for the volunteer as well.

## GROUNDWORKS COLLABORATIVE

Groundworks Collaborative was established in 2015 through 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 Seasonal Overflow Shelter, and our region's most heavily utilized Food Shelf. Altogether, Groundworks served an estimated 3,791 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 FY17, HCRS provided 38,436 hours of services to 857 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.

## KidsPLAYce

KidsPLAYce is an innovative early childhood discovery center located at 20 Elliot St. in downtown Brattleboro. Established by the community in 1983, KidsPLAYce continues to be a vital asset to Brattleboro area residents, fulfilling its mission to promote healthy parent and child engagement and provide primary prevention by nurturing the healthy development of young children and families. Our beloved and inspiring indoor play-space for children ages 0-8, directly serves children and families, caregivers, child care centers, local agencies serving children and families and area visitors. KidsPLAYce provides a safe, fun and engaging learning environment for young children in their varying stages of development, an inclusive community space for parents and groups to gather, socialize, celebrate, nurture their children, support and learn from each other. Last fiscal year KidsPLAYce continued its tradition of celebrat-

ing children and families by serving over 700 Brattleboro residents, sharing over 500 free admissions and 43 reduced memberships and rental space with area families and the local organizations serving them. Thank you to all of our founders, alumni, volunteers members and Brattleboro residents for being a part of the KidsPLAYce story!

## MEETING WATERS YMCA

Founded in 1895, Meeting Waters YMCA is Brattleboro's largest provider of state-licensed school-age child care 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. Last year, 90 Brattleboro youth and their working parents benefited from these programs for between 9 and 50 hours per week. 26 of those children attended both our Y-ASPIRE program and our summer camp - participating in our enriching youth development programs for nearly 50 weeks last year. Sixty-two 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. Your \$5,000 investment was part of a total of more than \$81,915.00 in financial assistance to Brattleboro parents for participation in MWYMCA's youth development programs. By supporting parents' 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 these 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 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 very little in donations.

## ROOT SOCIAL JUSTICE CENTER

The Root Social Justice Center is seeking general funds for our racial justice organizing collective. This funding will enable our organization to be more effective, both in sharing resources and in contributing to the larger racial justice movement. We prioritize a shift of leadership power and resources to people of color (POC) who are leading racial justice organizing in the region. The Root has 4 programs - Youth 4 Change, I Am VT too, Soul Food Sundays, and People of Color caucus. In 2018 we are adding two more programs - Media for Racial Justice and Families United. We have a community space that is open for related social justice groups to use by donation. Our Radical Lending Library is open to the public. The Root also contributes to wider community awareness of racial justice by putting on forums and by speaking at local events, schools, and organizations. The Root is run by 4 Collective members, 5 Advisory Board members, 1 staff, and 15 key volun-

# HUMAN SERVICE AGENCIES

teers. Of these, 16 identify as people of color. From July 2016-June 2017 The Root served an estimated 800 Brattleboro residents, including over 100 people of color.

## SENIOR SOLUTIONS

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

## SOUTHEASTERN VERMONT COMMUNITY ACTION

Southeastern Vermont Community Action (SEVCA) was created in 1965 as part of the 'War on Poverty' and chartered as a Community Action Agency (CAA) – a private non-profit designated by public officials as the 'anti-poverty agency' serving Windham and Windsor Counties. Its mission is to enable people to cope with and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. It does this by giving people the knowledge, tools and support to break the cycle of dependence, and works to find solutions to the deep-seated problems of poverty, largely by empowering and collaborating with those whose lives are affected by it daily. Support from the town will be used to enable SEVCA to provide critical emergency, stabilization, and self-sufficiency services to meet the diverse needs of low-income Brattleboro residents experiencing financial hardships. In the past year, SEVCA served 983 Brattleboro households, consisting of 1,704 individuals, with 2,790 services. Our Family Services / Crisis Resolution Program, whose Brattleboro Outreach office is supported by this funding, provided a total of 2,114 services to 613 Brattleboro residents, including 70 crisis fuel / utility assists to 146 residents, and 263 emergency housing assists to 441 residents.

## TURNING POINT OF WINDHAM COUNTY

Turning Point of Windham County provides a safe, supportive gathering place and resources for people whose lives have been affected by addictions and who are pursuing recovery. Our volunteer-led Center has been thriving since relocating to our permanent home at 39 Elm Street in downtown Brattleboro. Some guests attend treatment programs; some have histories with the cor-

rectional 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 all paths of recovery. Drop-in guests seek peer support or a sober 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 increased steadily each year: up 57% in 2015; another 12% in 2016, and another 37% so far in 2017. Our monthly visit average for 2014 (pre-move) was 753; our monthly visit average for the first quarter of 2017–2018 is 1,815! That's 2.4 times the monthly average at our old location! Attendance in programming (especially coaching) has steadily increased as we've added services. Volunteers and coaches invested 10,500 hours (up from 8,840 last year) 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. Peer-to-peer support means volunteers and guests in recovery share experiences, support each other through life situations, and build life skills.

## THE VERMONT CENTER FOR INDEPENDENT LIVING

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with significant disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life. Preliminary numbers for our FY'17 (10/2016-9/2017) show VCIL responded to approximately 85 requests from individuals, agencies and community groups in Brattleboro for information, referral and assistance and program services for individuals living with a disability. 33 residents called our Information, Referral and Assistance Specialists and VCIL Peer Advocate Counselors (PAC's) provided one-on-one peer counseling to 12 individuals to help increase their independent living skills. Our Home Access Program (HAP) assisted 3 households with assistance to make their bathrooms and/or entrances accessible (3 residents had projects completed at a total cost of \$15,400.00). 2 residents received information from our Sue Williams Freedom Fund, (one resident is on the waiting list for assistive technology in FY'18), and our Meals on Wheels Program (MOW) delivered 1,776 meals at a cost of \$11,554.00 to 26 residents. Our newly acquired VT Telecommunications Equipment Distribution Program (VTEDP) provided 9 Deaf, Deaf-Blind or Hard of Hearing residents with equipment that allows them to communicate by telephone (\$3,423.00).

## VERMONT FAMILY NETWORK

The Vermont Family Network is a state-wide organization whose mission is to empower and support all Vermont families of children

with special needs. Through our Family Support Program we offer families a variety of services such as trainings, parent matches, school meeting support, and a help-line. Our Family Support Consultants are all experienced parents of children with special needs, allowing them to relate to and understand the unique needs of families dealing with the special needs of their children. Last fiscal year we supported 311 people and 66 families in Windham County, 19 families of which specifically live in Brattleboro.

## VISITING NURSE AND HOSPICE FOR VT AND NH HOME HEALTH, HOSPICE AND MATERNAL CHILD HEALTH 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, 2016 and June 30, 2017 VNH made 10,616 homecare visits to 322 Brattleboro residents. This included approximately \$273,056 in unreimbursed care to Brattleboro residents.

- Home Health Care: 2,980 home visits to 176 residents with short-term medical or physical needs.
- Long-Term Care: 2,453 home visits to 66 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- Hospice Services: 4,992 home visits to 60 residents who were in the final stages of their lives.
- Skilled Pediatric Care: 198 home visits to 20 residents for well baby, preventative and palliative medical care.

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

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

Sincerely,

Jeanne McLaughlin, President & CEO  
(1-888-300-8853)

## WINDHAM COUNTY SAFE PLACE

Windham County Safe Place Child Advocacy Center/Southeastern Unit for Special Investigations (Safe Place CAC/SUSI) 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. In support of this mission,

# HUMAN SERVICE AGENCIES

we provide a safe environment for individuals who may have been abused to come to talk with professionals. Safe Place CAC/SUSI is a collaborative effort of the Windham County State's Attorney's Office, the Department for Children and Families (DCF), local law enforcement agencies in Windham County, and Vermont State Police; with support from Safe Place CAC/SUSI staff, comprised of a full-time Director/Child Forensic Interview Specialist, a full-time Law Enforcement Investigator, and a part-time Administrative Assistant. Safe Place CAC/SUSI also works closely with other human service providers in the Windham County community. In fiscal year 2017, Safe Place CAC/SUSI served 31 Brattleboro residents and a total of 100 families and individuals through-out the county.

## **WINDHAM SOUTHEAST SUPERVISORY UNION**

### **SUMMER FOOD SERVICE PROGRAM**

Windham Southeast Supervisory Union requests \$6,000 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, 1,040 youth qualify for free or reduced lunch at school which is 131 more students than the year before. In the summer many of these children would lose access to their most reliable source of nutrition if it weren't for the Summer Food Service Program. The USDA, through the State of Vermont, provides reimbursement for meals and snacks served to any child 18 years of age and younger. We are looking for funding assistance to offset the cost of implementation that is not covered through

the USDA, which includes operational costs such as program coordination and monitoring to make sure the SFSP sites and food service company are in compliance with USDA regulations and the cost of transporting the meals to each site. From July 1, 2016-June 30, 2017 14,361 snacks and meals were served to area youth. Due to Brattleboro having such a high rate of youth who qualify for free and reduced price school meals, we are not required to track participant information and instead can serve any child 18 years of age and younger who shows up to eat. This makes it difficult to know how many Brattleboro residents we served, but all sites were located in Brattleboro.

### **WOMEN'S FREEDOM CENTER**

The Women's Freedom Center (WFC) is the domestic and sexual violence organization working to end physical, sexual and emotional violence against residents of Windham and southern Windsor Counties. Since our beginning in 1974, the Freedom Center 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. Services are available 24 hours a day, 365 days a year and are free and confidential. During the fiscal year July 1, 2016 through June 30, 2017, the WFC responded to over 1,700 crisis telephone calls and provided hundreds of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation

and childcare to 638 women, 17 men, and 478 children who had been abused. These figures include 296 survivors and their 198 children from Brattleboro. 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 45 years, Youth Services has served the needs of youth and families in and around Windham County. We provide transformative programs in prevention, intervention and development for young people and families. We believe in helping people learn how to grow, both as individuals and as a family, so they can learn to rely on themselves and their own networks to face future issues. Youth Services currently offers nineteen different programs that focus on youth development, restorative justice, workforce development and substance abuse prevention/treatment. Some of these programs are case management services for teens and young adults, career-based mentoring at the area high school, 24/7 emergency housing youth crisis line, a transitional living program, supervised visitation, child advocacy services, pre-trial services and court diversion for youth and adults. This past year, 387 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.

# Following are the Town of Brattleboro

## FY19 Budget documents

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# BUDGET MESSAGE General Fund Fiscal Year 2019

## TOWN MANAGER'S BUDGET MESSAGE

This "Budget Message" provides an overview of the Selectboard's recommended FY19 Budget for the Town of Brattleboro. Both this document and the attached detailed budget address the Town's General Fund and Capital Fund. The Selectboard separately reviews and approves annual budgets for the Town's fee-based enterprise funds (the Utility Fund and the Parking Fund).

The development of this 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 2, 2017, I transmitted to the Selectboard (and made available to the public) staff's proposed FY19 Budget. The Selectboard reviewed the budget in 9 subsequent meetings between November 7, 2017, and January 30, 2018. The Selectboard's changes have been incorporated into the budget that is included in this Town Report. This budget is recommended by the Selectboard and by Town staff for approval at the 2018 Annual Representative Town Meeting.

### THE BROADER CONTEXT

Annual budget decisions should always be made in a longer term financial management context. During 2016, we completed the Comprehensive Review of Town Operations (CRTO) and our first Long Term Financial Plan (LTFP). In 2017, we completed the first annual update of each document. The CRTO identifies 58 separate action items for improving Town government (36 of which have already been implemented or are currently in progress) and the LTFP provides a 5-year forecast of Town operating budgets. Our work on these projects has enabled us to reduce the current costs and the rate of future increases for solid waste services, health insurance benefits, and retirement benefits; to implement best practice improvements in information technology and workers' compensation; and to increase investments in capital improvements.

In future years, we will update the CRTO and set goals in the Spring, update the LTFP in the Summer, and do our budgeting work in the Fall and Winter. This will allow 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, if necessary) in our annual budget.

As we continue to improve the application of financial management best practices to our Town budgets and financial oversight, there are two very significant concerns that remain insufficiently addressed: capital planning and non-tax revenues. We have made progress both in addressing our most urgent capital needs and in funding capital equipment purchases with cash (instead of borrowed funds), but we have not yet approached our goal of creating a "realistic and sustainable" capital plan. We are still addressing only the most urgent needs each year, postponing some significant needs and all prudent replacements. In some cases, that increases the cost of capital investment by addressing replacement and upgrade needs only as things break, and the overall impact is a plan with approximately \$3 million of average annual needs and only about \$1 million of recurring annual funding.

The Town's reliance on the property tax as our predominant source of revenue is very normal in Vermont (given the State-imposed restrictions on municipal revenue sources) but it is still a significant continuing concern. Together with the staff at the Vermont League of Cities and Towns (VLCT), we will convene a group of economic hub towns and cities in 2018 to discuss (1) how different communities cope differently with the current situation and (2) how we can collaborate to seek changes in Vermont law to provide more revenue raising flexibility for hub communities (if not for all communities).

### THE BOTTOM LINE FOR FY19

The proposed FY19 General Fund Budget includes total revenues and expenditures of \$17,575,915, which is an increase of \$82,074 (or 0.5%) over the adopted FY18 General Fund Budget of \$17,493,841. Staffing and benefits are proposed to increase by \$251,290 (or 2.5%), which includes funding for a Human Resources professional and a 1.9% increase in compensation for current staff. The transfer to capital is proposed to decrease by \$269,192 (or 14.6%) after an especially robust capital investment in FY18 that was funded mainly by use of accumulated fund balance. The capital transfer would have gone down even farther for FY19, except that we are proposing a once-every-quarter-century replacement of the Fire Department's aerial ladder truck, which is a \$950,000 purchase that we propose to fund with \$450,000 of accumulated fund balance and with \$500,000 of borrowed funds. The net impact of all other expenses is essentially flat (an increase of \$64,172 or 0.5%).

Overall, funding the FY19 Budget as proposed would require property taxes to increase from \$14,277,946 to \$14,696,643 (or 2.9%). Assuming no change in the Grand List, this would require a municipal tax rate increase of \$0.036 (or "3.6 cents").

# BUDGET MESSAGE General Fund Fiscal Year 2019

Actual taxes paid for FY19 would increase over FY18 by \$36 (or \$9 per quarter) for each \$100,000 of property value. This figure represents the “all in” costs of operating Town government (except for the self-sustaining enterprise funds), but it does not include any funding for debt service for a Municipal Center renovation project. A plan for that project is being developed with the State of Vermont and is expected to be ready for consideration at a special Representative Town Meeting later in 2018. It is expected that the State’s capital contribution and monthly rent payments will pay for most of this project, but there will be some cost to the Town’s taxpayers. Details regarding the proposed project, the State’s financial contribution, and the Town tax impact all will be presented to the Selectboard, Representative Town Meeting members, and the public when the State and Town staff have agreed on a renovation plan.

## **REVENUES**

Total General Fund Revenues are proposed to increase by \$82,074 (or 0.5%) from \$17,493,841 to \$17,575,915. The summary of broad revenue categories is as follows:

REVENUES	FY17	FY18	FY19	\$ Change	% Change
Property Taxes	\$ 13,861,274	\$ 14,277,946	\$ 14,696,643	\$ 418,697	2.93%
Rooms & Meals Taxes	\$ 320,000	\$ 350,000	\$ 365,000	\$ 15,000	4.29%
Transfer from Other Funds	\$ 299,400	\$ 328,000	\$ 315,200	\$ (12,800)	-3.90%
Use of Fund Balance	\$ 449,225	\$ 1,099,975	\$ 770,000	\$ (329,975)	-30.00%
Other Revenue	\$ 1,358,359	\$ 1,437,920	\$ 1,429,072	\$ (8,848)	-0.62%
<b>TOTAL REVENUES</b>	<b>\$ 16,288,258</b>	<b>\$ 17,493,841</b>	<b>\$ 17,575,915</b>	<b>\$ 82,074</b>	<b>0.47%</b>

### ***Property Taxes***

This category represents the Town’s portion of local property taxes collected from all sources. As described above, the proposed 2.9% municipal property tax increase would cost each individual taxpayer an additional \$36 for the year (or \$9 per quarter) per \$100,000 of property value. The total overall increase in property taxes collected by the Town for municipal services would be \$418,697.

### ***Rooms & Meals Taxes***

This category represents the Town's portion of the taxes collected by the State of Vermont on overnight stays and on food and beverage from establishments providing such services in Brattleboro. Due to recent increases in this revenue source, we are conservatively predicting an increase of \$15,000 (or 4.3%) for this category in FY19.

### ***Transfer from Other Funds***

This category represents transfers from the Utility Fund and the Parking Fund in recognition of services (e.g. accounting, dispatch, administrative oversight, legal services) that are provided by General Fund operations in support of those enterprises. This category also includes small amounts that are transferred from the Recreation Department’s donated funds to pay for debt service on General Fund financing of certain past Recreation facility improvements. Overall, transfers from other funds are proposed to decrease by \$12,800 (or 3.9%) from \$328,000 in FY18 to \$315,200 in FY19, primarily because the Parking Fund paid 50% of the cost of the street sweeper that was included in the FY18 capital equipment budget.

### ***Use of Fund Balance***

Whenever possible, accumulated fund balance should be used for non-recurring expenses such as a particular capital project or a piece of equipment with a high price tag and a long useful life. By limiting the use of fund balance to these purposes, we protect the Town from becoming dependent upon non-recurring revenues to fund recurring expenses. Why does this matter? Because a town using fund balance for operating expenses is comparable to a household using its savings account for monthly living expenses. You do it occasionally, when necessary, but it is not a sustainable ongoing practice. The attached FY19 Budget proposes using \$770,000 of fund balance to pay \$450,000 toward the purchase of an aerial ladder truck for the Fire Department (a vehicle with a \$950,000 price tag and a 20-25 year useful life), make a \$20,000 contribution to the Skatepark Fund, and pay \$300,000 for the following: a \$150,000 excavator for the Public Works Department, a \$115,000 roofing and insulation project at the Gibson-Aiken Center, and a \$35,000 pick-up truck for the Maintenance Unit.

### ***Other Revenue***

Accounting for the total of all General Fund revenues that are not included in any of the other categories mentioned above, this category is expected to decrease by \$8,848 (or 0.6%) from \$1,437,920 in FY18 to \$1,429,072 in FY19.

# BUDGET MESSAGE General Fund Fiscal Year 2019

## EXPENDITURES

Total General Fund Expenditures are proposed to increase by \$82,074 (or 0.5%) from \$17,493,841 to \$17,575,915. The summary of broad expenditure categories is as follows:

EXPENDITURES	FY17	FY18	FY19	\$ Change	% Change
Staffing	\$ 6,783,195	\$ 6,962,532	\$ 7,147,457	\$ 184,925	2.66%
Potential Salary Increases	\$ (2,364)	\$ -	\$ -	\$ -	0.00%
Employee Benefits	\$ 3,174,844	\$ 2,986,575	\$ 3,052,940	\$ 66,365	2.22%
Risk Management	\$ 637,000	\$ 654,650	\$ 747,775	\$ 93,125	14.23%
Department Expenses	\$ 1,738,458	\$ 1,886,916	\$ 1,889,713	\$ 2,797	0.15%
Legal	\$ 108,500	\$ 110,000	\$ 112,080	\$ 2,080	1.89%
Human Services	\$ 140,765	\$ 120,000	\$ 146,000	\$ 26,000	21.67%
Transfer to Solid Waste	\$ 397,640	\$ 431,836	\$ 470,000	\$ 38,164	8.84%
Transfer to Capital Projects	\$ 695,000	\$ 800,192	\$ 524,000	\$ (276,192)	-34.52%
Transfer to Capital Equipment	\$ 264,000	\$ 1,044,000	\$ 1,051,000	\$ 7,000	0.67%
Debt/Debt Service	\$ 1,445,806	\$ 1,567,525	\$ 1,440,200	\$ (127,325)	-8.12%
Other	\$ 905,414	\$ 929,615	\$ 994,750	\$ 65,135	7.01%
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,288,258</b>	<b>\$ 17,493,841</b>	<b>\$ 17,547,230</b>	<b>\$ 82,074</b>	<b>0.47%</b>

### ***Staffing***

This category reflects the cost of all employee salaries (including pay increases) and of incentives (such as shift differentials or stipends for educational achievements or certifications) to be paid in compliance with applicable contracts. Non-union salaries are estimated to increase by 2%. Total General Fund staffing costs are proposed to increase \$184,925 (or 2.7%) from \$6,962,532 in FY18 to \$7,147,457 in FY19. However, an apples-to-apples staffing comparison would show only a 1.8% increase of \$124,925. The recommended budget includes an additional \$60,000 to create a Human Resources (HR) professional position at a salary sufficient to hire a management team level employee who will increase our Townwide adherence to HR best practices, thereby improving operations, reducing liability, and furthering our efforts to increase the diversity and inclusiveness of Town staff.

### ***Employee Benefits***

This category reflects the total cost of employee benefits. That cost is proposed to increase by \$66,365 (or 2.2%) from \$2,986,575 in FY18 to \$3,052,940 in FY19. However, due to savings that have been achieved in the past two years by restructuring health insurance benefits for all employees (without reducing the value of the benefit that is provided to each employee) and retirement benefits for all civilian employees (while actually improving the benefit that is provided to those employees), the overall cost of employee benefits in FY19 is proposed to be \$121,904 (or 3.8%) lower in FY19 than in FY17.

### ***Risk Management***

The Town's budget for property, liability, and workers' compensation insurance costs is proposed to increase by \$93,125 (or 14.23%) from \$654,650 in FY18 to \$747,775 in FY19. This is the net impact of a \$99,275 increase for workers' compensation insurance and a \$6,150 decrease for general liability insurance. We noted in the CRTD that workers' compensation costs were rising too quickly and we have begun to take action to address this. However, actuarially determined premiums such as these are based on multi-year averages so success in this area will mean first slowing the rate of increase in these costs before we can begin to bring them back down. Between 2016 and 2017, we reduced the Town's "experience modification" (the measure of how our workers' compensation claims compare to industry norms for organizations of our type and size) from 1.25 to 1.08.

### ***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 be essentially flat from FY18 to FY19, increasing by \$2,797 (or 0.1%) from \$1,886,916 to \$1,889,713.

# BUDGET MESSAGE General Fund Fiscal Year 2019

## **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 \$2,080 (or 1.9%) from \$110,000 in FY18 to \$112,080 in FY19.

## **Human Services**

This category pays for the Town's contributions to various community organizations providing human services in Brattleboro. Representative Town Meeting's Human Services Review Committee is recommending an overall increase of \$26,000 (or 21.67%) from \$120,000 in FY18 to \$146,000 in FY19.

## **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). This subsidy is proposed to increase by \$38,164 (or 8.8%) from \$431,836 in FY18 to \$470,000 in FY19, primarily due to lower than expected bag sales. This is actually a positive aspect of our overall solid waste management program, since the lower than expected Pay-As-You-Throw garbage bag revenue reflects the diversion of a larger than expected tonnage away from the garbage waste stream and into recycling and composting. Nevertheless, the unrealized bag sales revenue must be offset by an increased subsidy from the General Fund.

## **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. For FY19, this transfer is proposed to increase by \$7,000 (or 0.7%) from \$1,044,000 to \$1,051,000. Our usual practice is to fund purchases of vehicles and equipment with current revenue (for recurring purchases such as police cruisers) or fund balance (for unusual purchases like the DPW excavator). This year, we also are proposing \$500,000 of borrowing (along with \$450,000 use of fund balance) for the replacement aerial ladder truck, due to the high cost (\$950,000) and long useful life (20-25 years) of that essential fire apparatus. The first year payment on that borrowing is estimated to be \$15,000 (included in the debt service section of the proposed FY19 Budget) followed by 10 years of payments estimated at \$60,000 each. The Town also is continuing to seek grant funding for this purchase in an attempt to reduce or eliminate the proposed borrowing.

## Vehicles/Equipment

\$ 30,000 for Computer Hardware  
\$ 35,000 to replace a 2008 ½-ton Pickup Truck  
\$ 45,000 to replace a 2008 1-ton Pickup Truck  
\$ 52,000 to replace a 2005 Chevrolet Suburban  
\$ 94,000 to replace two 2012 Police Cruisers (\$47,000 each)  
\$150,000 to purchase an Excavator (for stormwater statute compliance + to prolong the life of the backhoe)  
\$195,000 to replace a 2009 Dump Truck  
\$950,000 to replace a 1993 Aerial Ladder Truck  
\$1,551,000 total (\$500,000 of borrowed funds + a \$1,051,000 transfer from the General Fund)  
(Transfer Funding = \$635,000 of General Fund Balance + \$416,000 of current revenues)

## **Transfer to Capital Projects**

This category identifies the transfer from the General Fund to the Capital Fund for infrastructure projects. The noted sidewalk and street paving items are recurring annual maintenance programs. The Gibson-Aiken Center roof replacement is a needed project that is proposed to be supplemented with additional insulation as recommended in the 2016 Municipal Energy Audits. Extensive insulation and other energy efficiency improvements proposed at the skating rink also were recommended in the 2016 Municipal Energy Audits.

## Projects

\$ 60,000 for Sidewalk Repair/Replacement  
\$ 99,000 for Skating Rink Energy Efficiency Improvements  
\$115,000 for Gibson-Aiken Center Roof Replacement + Insulation  
\$250,000 for Street Paving and Improvements  
\$524,000 total transfer from the General Fund  
(Funding = \$115,000 of General Fund Balance + \$409,000 of current revenues)

# BUDGET MESSAGE General Fund Fiscal Year 2019

## ***A Note About the Two Transfers to Capital***

The FY19 Budget represents another step toward our goal of annually funding at least \$1 million of capital investment with current revenues. Real-time funding of capital projects and purchases has increased from \$357,000 in FY16, to \$509,775 in FY17, to \$744,217 in FY18, and now to \$825,000 in FY19.

## ***Debt Service***

This category of expenditure reflects payments the Town must make on debt that was previously incurred and is not yet completely repaid and first-year payments on debt that is planned to be incurred in the coming fiscal year. Overall, the Town's debt service costs are proposed to decrease by \$127,325 (or 8.1%) from \$1,567,525 in FY18 to \$1,440,200 in FY19. That decrease is the net change caused by a slightly larger decrease in debt service on existing obligations and the addition of \$15,000 for first year (interest only) payments on what is projected to be a \$60,000 annual repayment obligation for a 10-year loan to defray half the cost of a new aerial ladder truck for the Fire Department (as described more fully under "Transfer to Capital Equipment" above).

## ***Other Expenses***

This category represents the total of all General Fund expenses that are not included in any of the other categories mentioned above. For FY19, this category is proposed to increase by \$65,135 (or 7.0%). This is the net impact of a \$27,000 increase for IT licensing and maintenance, a \$20,000 transfer to the Skatepark Fund, a \$16,500 increase for Rescue Inc., and a \$10,000 increase in the personnel management line item to pay for Townwide employee training, partially offset by a small net decrease in all other costs allocated to this category.

## **FUND BALANCE**

The unassigned General Fund balance at June 30, 2017 (the end of FY17) was \$2,454,139. The Town's guideline calls for 10% of the unassigned General Fund balance (\$1,754,723) to be kept available as a "rainy day fund," leaving \$699,416 of "excess fund balance" available for use in FY19. The proposed FY19 Budget includes \$770,000 as a "Use of Fund Balance" revenue item (to be used as part of the transfer to capital), which would reduce the protected amount of the unassigned fund balance to \$1,654,139 or 9.6% of the proposed FY19 General Fund Budget. This recommendation deviates slightly from the 10% standard because of the one-time extraordinary expense of purchasing a replacement aerial ladder truck for the Fire Department. Balancing the risk of dropping to 9.6% for one year against our urgent equipment needs and the 10-year cost of borrowing for the aerial ladder truck, we believe it is prudent to use the extra \$70,584 of fund balance in FY19 and to replenish that amount to comply with the 10% guideline next year.

## **PERSONNEL COMPLEMENT**

Town staffing is proposed to remain unchanged from FY18 to FY19, except for small adjustments in part-time and seasonal employee counts and the previously mentioned proposal to add a Human Resources professional to the management team. In the General Fund, we currently have 117 full-time employees and 15 part-time employees, supplemented in some departments by on-call or seasonal staff. (In addition, the pay and benefits of 20 full-time employees are funded through the Town's enterprise funds.)

## **CONCLUSION**

The proposed FY19 Budget invests in people (both inside and outside of Town government) most notably through an increase in human services funding for non-profit organizations, increased compensation and training for Town employees, and creation of a Human Resources professional position on the Town's management team. There is a substantial decrease in the capital transfer (even though the budget includes the proposed purchase of a replacement aerial ladder truck for the Fire Department) due to last year's significant investment of unassigned fund balance in various capital needs. There also is a substantial decrease in debt service, which is the beginning of the taxpayers' dividend created by our return to pay-as-you-go funding for most capital equipment purchases. 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 at the Representative Town Meeting on March 24, 2018.

# BUDGET SUMMARY General Fund Fiscal Year 2019

## FY18 To FY19 Budget Comparison Summary By Type of Revenue and Expenditure

	BUDGET FY: 2018	BUDGET FY: 2019	\$ CHANGE	% CHANGE
<b>Revenue</b>				
<b>Taxes/PILOT</b>				
Property Taxes	\$ 14,277,946	\$ 14,696,643	\$ 418,697	2.9%
Meals/Rooms	\$ 350,000	\$ 365,000	\$ 15,000	4.3%
Pilot	\$ 144,000	\$ 144,000	\$ -	0.0%
<b>Total</b>	<b>\$ 14,771,946</b>	<b>\$ 15,205,643</b>	<b>\$ 433,697</b>	<b>2.9%</b>
<b>Penalties/Interest</b>				
Finance	\$ 140,000	\$ 135,000	\$ (5,000)	-3.6%
Listers	\$ 1,800	\$ 1,800	\$ -	0.0%
Library	\$ 16,000	\$ -	\$ (16,000)	-100.0%
Police	\$ 40,000	\$ 23,000	\$ (17,000)	-42.5%
<b>Total</b>	<b>\$ 197,800</b>	<b>\$ 159,800</b>	<b>\$ (38,000)</b>	<b>-19.2%</b>
<b>Fees for Service</b>				
Town Clerk	\$ 106,000	\$ 106,000	\$ -	0.0%
Library	\$ 24,900	\$ 24,500	\$ (400)	-1.6%
Fire	\$ 21,500	\$ 20,100	\$ (1,400)	-6.5%
Municipal Center	\$ 20,000	\$ 20,000	\$ -	0.0%
Police	\$ 121,420	\$ 114,203	\$ (7,217)	-5.9%
DPW	\$ 4,000	\$ -	\$ (4,000)	-100.0%
Rec & Parks	\$ 226,400	\$ 233,400	\$ 7,000	3.1%
<b>Total</b>	<b>\$ 524,220</b>	<b>\$ 518,203</b>	<b>\$ (6,017)</b>	<b>-1.1%</b>
<b>License/Permits</b>				
Finance	\$ 50,000	\$ 50,000	\$ -	0.0%
Town Clerk	\$ 28,500	\$ 28,500	\$ -	0.0%
Planning	\$ 65,000	\$ 54,000	\$ (11,000)	-16.9%
<b>Total</b>	<b>\$ 143,500</b>	<b>\$ 132,500</b>	<b>\$ (11,000)</b>	<b>-7.7%</b>
<b>Other</b>				
Governmental	\$ 395,000	\$ 395,000	\$ -	0.0%
Fund Balance	\$ 1,099,975	\$ 770,000	\$ (329,975)	-30.0%
Transfers	\$ 328,000	\$ 315,200	\$ (12,800)	-3.9%
Misc	\$ 33,400	\$ 79,569	\$ 46,169	138.2%
<b>Total</b>	<b>\$ 1,856,375</b>	<b>\$ 1,559,769</b>	<b>\$ (296,606)</b>	<b>-16.0%</b>
<b>Total Revenue</b>	<b>\$ 17,493,841</b>	<b>\$ 17,575,915</b>	<b>\$ 82,074</b>	<b>0.5%</b>
<b>Expenses</b>				
<b>Salaries</b>				
Town Manager	\$ 224,070	\$ 292,670	\$ 68,600	30.6%
Finance	\$ 310,354	\$ 309,506	\$ (848)	-0.3%
Town Clerk	\$ 128,299	\$ 130,699	\$ 2,400	1.9%
Assessor	\$ 153,954	\$ 153,507	\$ (447)	-0.3%
Planning	\$ 194,525	\$ 197,558	\$ 3,033	1.6%
Library	\$ 465,121	\$ 471,080	\$ 5,959	1.3%
Fire	\$ 1,620,581	\$ 1,647,105	\$ 26,524	1.6%
Municipal Center	\$ 56,112	\$ 60,669	\$ 4,557	8.1%
Police	\$ 1,874,933	\$ 1,868,208	\$ (6,725)	-0.4%
Dispatch	\$ 474,483	\$ 503,972	\$ 29,489	6.2%
DPW	\$ 965,972	\$ 1,003,043	\$ 37,071	3.8%
Rec & Parks	\$ 494,128	\$ 509,441	\$ 15,313	3.1%
<b>Total</b>	<b>\$ 6,962,532</b>	<b>\$ 7,147,457</b>	<b>\$ 184,925</b>	<b>2.7%</b>

# BUDGET SUMMARY General Fund Fiscal Year 2019

## FY18 To FY19 Budget Comparison Summary By Type of Revenue and Expenditure

	BUDGET	BUDGET	\$	%
	FY: 2018	FY: 2019	CHANGE	CHANGE
<b>Employee Benefits</b>				
Vacation Accrual	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 556,925	\$ 568,075	\$ 11,150	2.0%
Employee Retirement	\$ 492,000	\$ 524,500	\$ 32,500	6.6%
Health Insurance	\$ 1,465,000	\$ 1,431,305	\$ (33,695)	-2.3%
Opt Out / HSA	\$ 210,000	\$ 215,000	\$ 5,000	2.4%
HRA Expense	\$ 172,500	\$ 232,560	\$ 60,060	34.8%
HRA Administration	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Unemployment	\$ 10,000	\$ 10,000	\$ -	0.0%
Life insurance	\$ 28,650	\$ 30,000	\$ 1,350	4.7%
Dependant Care	\$ 1,500	\$ 1,500	\$ -	0.0%
<b>Total</b>	<b>\$ 2,986,575</b>	<b>\$ 3,052,940</b>	<b>\$ 66,365</b>	<b>2.2%</b>
<b>Department Expense</b>				
Town Manager	\$ 8,100	\$ 8,800	\$ 700	8.6%
Finance	\$ 46,800	\$ 49,300	\$ 2,500	5.3%
Town Clerk	\$ 44,900	\$ 46,425	\$ 1,525	3.4%
Assessor	\$ 17,600	\$ 18,300	\$ 700	4.0%
Planning	\$ 22,400	\$ 23,200	\$ 800	3.6%
Library	\$ 162,670	\$ 146,966	\$ (15,705)	-9.7%
Fire	\$ 238,250	\$ 233,720	\$ (4,530)	-1.9%
Police	\$ 306,200	\$ 315,022	\$ 8,822	2.9%
Dispatch	\$ 12,050	\$ 12,050	\$ -	0.0%
DPW	\$ 728,360	\$ 736,398	\$ 8,038	1.1%
Rec & Parks	\$ 299,586	\$ 299,532	\$ (54)	0.0%
<b>Total</b>	<b>\$ 1,886,916</b>	<b>\$ 1,889,713</b>	<b>\$ 2,797</b>	<b>0.1%</b>
<b>General</b>				
General Services	\$ 183,250	\$ 230,825	\$ 47,575	26.0%
Municipal Center	\$ 106,400	\$ 89,525	\$ (16,875)	-15.9%
Debt/Debt Service	\$ 1,567,525	\$ 1,440,200	\$ (127,325)	-8.1%
Risk	\$ 654,650	\$ 747,775	\$ 93,125	14.2%
Attorney	\$ 110,000	\$ 112,080	\$ 2,080	1.9%
Human Services	\$ 120,000	\$ 146,000	\$ 26,000	21.7%
Auxilliary Services	\$ 446,765	\$ 460,800	\$ 14,035	3.1%
Windham Regional	\$ 30,000	\$ 30,600	\$ 600	2.0%
County Tax	\$ 88,200	\$ 85,000	\$ (3,200)	-3.6%
Downtown Program	\$ 75,000	\$ 78,000	\$ 3,000	4.0%
<b>Total</b>	<b>\$ 3,381,790</b>	<b>\$ 3,420,805</b>	<b>\$ 39,015</b>	<b>1.2%</b>
<b>Transfers</b>				
To Capital	\$ 1,844,192	\$ 1,575,000	\$ (269,192)	-14.6%
To Skatepark	\$ -	\$ 20,000	\$ 20,000	100.0%
To Solid Waste	\$ 431,836	\$ 470,000	\$ 38,164	8.8%
<b>Total</b>	<b>\$ 2,276,028</b>	<b>\$ 2,065,000</b>	<b>\$ (211,028)</b>	<b>-9.3%</b>
<b>Total Expenses</b>	<b>\$ 17,493,841</b>	<b>\$ 17,575,915</b>	<b>\$ 82,074</b>	<b>0.5%</b>

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
<b>Town Manager's Office</b>						
Donations	\$	100 \$	-	\$		0.0%
MM - Investment Income	\$	8,480 \$	6,000 \$	\$	36,000	600.0%
In Lieu of Taxes	\$	132,484 \$	144,000 \$	\$	-	0.0%
Miscellaneous Revenue	\$	2,458 \$	2,500 \$	\$	-	0.0%
	\$	144,456 \$	152,500 \$	\$	36,000	23.6%
<b>Taxes</b>						
Current Taxes	\$	13,558,736 \$	13,940,726 \$	\$	418,697	2.9%
Meals, Alcohol and Rooms	\$	377,271 \$	350,000 \$	\$	15,000	4.3%
Interest	\$	58,057 \$	60,000 \$	\$	-	0.0%
Penalty	\$	58,982 \$	55,000 \$	\$	-	0.0%
Collection Charges	\$	26,704 \$	25,000 \$	\$	(5,000)	-20.0%
	\$	14,079,750 \$	14,454,523 \$	\$	428,697	2.9%
<b>Finance Department</b>						
Business Licenses	\$	51,665 \$	50,000 \$	\$	-	0.0%
Interest on Receivables	\$	555 \$	1,441 \$	\$	-	0.0%
Sale of Fixed Assets	\$	185 \$	305 \$	\$	-	0.0%
	\$	52,405 \$	52,586 \$	\$	-	0.0%
<b>Town Clerk</b>						
Liquor & Tobacco License	\$	8,195 \$	9,480 \$	\$	-	0.0%
Dog License Revenue	\$	20,404 \$	19,500 \$	\$	-	0.0%
Town Clerk Fees	\$	106,564 \$	98,889 \$	\$	-	0.0%
	\$	135,163 \$	129,513 \$	\$	-	0.0%
<b>Assessor's Office</b>						
Personal Property Fines	\$	1,199 \$	700 \$	\$	1,800	0.0%
Listers Office Misc	\$	56 \$	64 \$	\$	-	0.0%
	\$	1,255 \$	764 \$	\$	1,800	0.0%
<b>General Services</b>						
Donations	\$	46,944 \$	-	\$	-	0.0%
Reimbursements	\$	62 \$	-	\$	-	0.0%
	\$	47,005 \$	-	\$	-	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
<b>Risk Management</b>								
Insurance Payments	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Restitution	\$ 960	\$ 861	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ 960	\$ 1,361	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Planning</b>								
Planning Permit Fees	\$ 66,727	\$ 46,324	\$ 65,000	\$ 54,000	\$ 65,000	\$ (11,000)	\$ (11,000)	-16.9%
Planning Misc Revenue	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ 66,727	\$ 46,354	\$ 65,000	\$ 54,000	\$ 65,000	\$ (11,000)	\$ (11,000)	-16.9%
<b>Benefits</b>								
Cobra	\$ -	\$ 607	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ -	\$ 607	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Library</b>								
Library Copier Revenue	\$ 4,935	\$ 6,254	\$ 6,700	\$ 6,500	\$ 6,700	\$ (200)	\$ (200)	-3.0%
Reimbursements	\$ 1,568	\$ 3,846	\$ -	\$ 800	\$ -	\$ 800	\$ 800	0.0%
Library Fines	\$ 15,842	\$ 14,909	\$ 16,000	\$ -	\$ 16,000	\$ (16,000)	\$ (16,000)	-100.0%
Non-Resident Fees	\$ 16,997	\$ 15,204	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ -	0.0%
Gift Books & Replacement	\$ 3,408	\$ 2,529	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	0.0%
Library Postage Revenue	\$ 466	\$ 177	\$ 200	\$ -	\$ 200	\$ (200)	\$ (200)	0.0%
Audio Visual Rental	\$ 27	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Income	\$ 657	\$ 68	\$ 700	\$ 5,000	\$ 700	\$ 4,300	\$ 4,300	614.3%
	\$ 43,900	\$ 42,997	\$ 45,600	\$ 34,300	\$ 45,600	\$ (11,300)	\$ (11,300)	-24.8%
<b>Fire</b>								
Donations - Fire Dept	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tower Rent	\$ 21,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance Proceeds	\$ 6,200	\$ 10,500	\$ 11,100	\$ 11,000	\$ 11,100	\$ (100)	\$ (100)	-0.9%
Fire Dept - Banner	\$ 24,048	\$ 3,031	\$ 10,400	\$ 9,100	\$ 10,400	\$ (1,300)	\$ (1,300)	-12.5%
Fire Outside Revenue	\$ 51,871	\$ 14,031	\$ 21,500	\$ 20,100	\$ 21,500	\$ (1,400)	\$ (1,400)	-6.5%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
<b>Municipal Center</b>						
Municipal Center Rental	\$ 19,888	\$ 19,502	\$ 20,000	\$ 20,000	\$ -	0.0%
Reimbursements	\$ -	\$ 4	\$ -	\$ -	\$ -	0.0%
	\$ 19,888	\$ 19,506	\$ 20,000	\$ 20,000	\$ -	0.0%
<b>Police</b>						
Town Ordinance	\$ 13,636	\$ 15,309	\$ 37,000	\$ 20,000	\$ (17,000)	-45.9%
Bicycle Registration	\$ 23	\$ 21	\$ -	\$ -	\$ -	0.0%
Police Dept Copy Charges	\$ 1,915	\$ 876	\$ 500	\$ 750	\$ 250	50.0%
Police Dept Donations	\$ 50	\$ -	\$ -	\$ -	\$ -	0.0%
Rental Income	\$ -	\$ 15,329	\$ 26,400	\$ 26,928	\$ 528	2.0%
Up-Fit Reimbursement	\$ -	\$ 5,634	\$ 7,200	\$ 11,269	\$ 4,069	56.5%
Reimbursements/Insurance	\$ 3,772	\$ 6,533	\$ -	\$ -	\$ -	0.0%
False Alarm Fees	\$ 2,775	\$ 3,433	\$ 3,000	\$ 3,000	\$ -	0.0%
Miscellaneous Revenue	\$ 438	\$ 844	\$ 2,000	\$ 2,000	\$ -	0.0%
Police Outside Revenue	\$ 21,222	\$ 13,958	\$ 45,500	\$ 37,505	\$ (7,995)	-17.6%
Animal Control	\$ 980	\$ 3,783	\$ 1,000	\$ 1,000	\$ -	0.0%
Rescue Inc Dispatch Fees	\$ 45,708	\$ 47,079	\$ 48,020	\$ 48,020	\$ -	0.0%
	\$ 90,518	\$ 112,800	\$ 170,620	\$ 150,472	\$ (20,148)	-11.8%
<b>Public Works</b>						
Insurance/Reimbursements	\$ 7,454	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ -	\$ 33	\$ -	\$ -	\$ -	0.0%
Public Works Outside Reve	\$ 602	\$ 537	\$ -	\$ -	\$ -	0.0%
	\$ 8,056	\$ 570	\$ -	\$ -	\$ -	0.0%
<b>Public Works Gas</b>						
Gasoline Sales	\$ 435	\$ 3,473	\$ 4,000	\$ -	\$ (4,000)	-100.0%
	\$ 435	\$ 3,473	\$ 4,000	\$ -	\$ (4,000)	-100.0%
<b>Regional</b>						
Railroad Revenue Sharing	\$ 5,065	\$ 5,065	\$ 5,000	\$ 5,000	\$ -	0.0%
State Road Construction	\$ 230,584	\$ 230,592	\$ 230,000	\$ 230,000	\$ -	0.0%
State Current Use Payment	\$ 159,132	\$ 161,868	\$ 160,000	\$ 160,000	\$ -	0.0%
Overweight Permits	\$ 275	\$ 255	\$ -	\$ -	\$ -	0.0%
	\$ 395,056	\$ 397,780	\$ 395,000	\$ 395,000	\$ -	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change		FY18/19 % Change	
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019				
<b>Recreation &amp; Parks</b>										
Basketball	\$ 5,150	\$ 5,345	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ -	0.0%	
Softball Field Rental	\$ 24,016	\$ 24,945	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	\$ -	0.0%	
Swimming Pool	\$ 23,506	\$ 19,758	\$ 20,000	\$ 21,000	\$ 20,000	\$ 21,000	\$ 1,000	\$ 1,000	5.0%	
Snack Bar	\$ 2,030	\$ 1,625	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	0.0%	
Kiwanis Shelter	\$ 3,500	\$ 3,525	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -	0.0%	
Skating Rink Revenue	\$ 124,473	\$ 122,403	\$ 115,000	\$ 120,000	\$ 115,000	\$ 120,000	\$ 5,000	\$ 5,000	4.3%	
Gibson-Aiken Center	\$ 5,493	\$ 6,646	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	\$ -	0.0%	
Day Camp	\$ 27,176	\$ 21,093	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ -	0.0%	
Facilities Use Fees	\$ 3,143	\$ 3,299	\$ 2,200	\$ 2,500	\$ 2,200	\$ 2,500	\$ 300	\$ 300	13.6%	
Miscellaneous Revenue	\$ 13,991	\$ 18,930	\$ 11,000	\$ 12,000	\$ 11,000	\$ 12,000	\$ 1,000	\$ 1,000	9.1%	
Cemetery Plots	\$ 3,000	\$ 4,615	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	0.0%	
Non-Resident Fees	\$ 23,882	\$ 22,678	\$ 22,000	\$ 22,700	\$ 22,000	\$ 22,700	\$ 700	\$ 700	3.2%	
	\$ 259,359	\$ 254,861	\$ 237,400	\$ 245,400	\$ 237,400	\$ 245,400	\$ 8,000	\$ 8,000	3.4%	
Reimbursements	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Fund Balance</b>										
Use of Fund Balance	\$ -	\$ -	\$ 1,099,975	\$ 770,000	\$ 1,099,975	\$ 770,000	\$ (329,975)	\$ (329,975)	-30.0%	
	\$ -	\$ -	\$ 1,099,975	\$ 770,000	\$ 1,099,975	\$ 770,000	\$ (329,975)	\$ (329,975)	-30.0%	
<b>Transfers</b>										
Transfer Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer Rec Self Support	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	0.0%	
Transfer Skate Rink Imp	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -	0.0%	
Transfer Utility Fund	\$ 250,000	\$ 250,000	\$ 260,000	\$ 265,200	\$ 260,000	\$ 265,200	\$ 5,200	\$ 5,200	2.0%	
Transfer Parking Fund	\$ 36,900	\$ 36,900	\$ 55,500	\$ 37,500	\$ 55,500	\$ 37,500	\$ (18,000)	\$ (18,000)	-32.4%	
Transfer Utility Clerical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Utility Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Parking Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Parking Accting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Utility Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Parking Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfer Parking Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	\$ 299,400	\$ 299,400	\$ 328,000	\$ 315,200	\$ 328,000	\$ 315,200	\$ (12,800)	\$ (12,800)	-3.9%	
<b>TOTAL REVENUE</b>	\$ 15,696,255	\$ 15,999,226	\$ 17,493,841	\$ 17,575,915	\$ 17,493,841	\$ 17,575,915	\$ 82,074	\$ 82,074	0.5%	

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
<b>EXPENDITURES</b>						
<b>Town Manager's Office</b>						
Department Head Salary	\$ 97,641	\$ 99,206	\$ 101,003	\$ 103,011	\$ 2,008	2.0%
Staff Salaries	\$ 114,763	\$ 113,755	\$ 118,667	\$ 181,069	\$ 62,392	52.6%
Vacation BB - Retire Pay	\$ 4,011	\$ 3,967	\$ 4,400	\$ 8,600	\$ 4,200	95.5%
Equipment	\$ 23	\$ 313	\$ 300	\$ 300	\$ -	0.0%
Training	\$ -	\$ -	\$ 300	\$ 500	\$ 200	66.7%
Conferences/Memberships	\$ 145	\$ 831	\$ 500	\$ 1,000	\$ 500	100.0%
Postage Expense	\$ 497	\$ 399	\$ 1,000	\$ 1,000	\$ -	0.0%
Office Supplies	\$ 766	\$ 898	\$ 1,000	\$ 1,000	\$ -	0.0%
Transportation	\$ 5,000	\$ 5,500	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 222,845	\$ 224,869	\$ 232,170	\$ 301,470	\$ 69,300	29.8%
<b>Finance</b>						
Department Head Salary	\$ 74,290	\$ 75,325	\$ 76,737	\$ 78,268	\$ 1,531	2.0%
Staff Salaries	\$ 214,190	\$ 220,618	\$ 222,617	\$ 229,088	\$ 6,471	2.9%
Vacation BB - Retire Pay	\$ -	\$ 34	\$ 500	\$ 2,150	\$ (8,850)	-80.5%
Equipment	\$ 736	\$ 643	\$ 1,500	\$ 1,500	\$ -	0.0%
Training	\$ 648	\$ 884	\$ 1,000	\$ 1,000	\$ -	0.0%
Conferences/Memberships	\$ 11	\$ 11	\$ 1,200	\$ 1,200	\$ -	0.0%
Office Equipment Maint	\$ 170	\$ -	\$ 600	\$ 600	\$ -	0.0%
Computer Supplies	\$ 26,069	\$ 26,009	\$ 28,000	\$ 30,000	\$ 2,000	7.1%
NEMRC Services	\$ 802	\$ 535	\$ 1,000	\$ 1,000	\$ -	0.0%
Tax Bills	\$ -	\$ 565	\$ -	\$ -	\$ -	0.0%
Reimbursable Expense	\$ 686	\$ 637	\$ 1,000	\$ 1,000	\$ -	0.0%
Bank Service Charges	\$ 8,795	\$ 7,574	\$ 8,000	\$ 8,500	\$ 500	6.3%
Postage Expense	\$ 3,508	\$ 3,845	\$ 4,000	\$ 4,000	\$ -	0.0%
Office Supplies	\$ 329,905	\$ 336,680	\$ 357,154	\$ 368,806	\$ 1,652	0.5%
<b>Attorney</b>						
Contracted Legal Services	\$ 101,170	\$ 102,000	\$ 104,000	\$ 106,080	\$ 2,080	2.0%
Conferences/Memberships	\$ 710	\$ 679	\$ 1,000	\$ 1,000	\$ -	0.0%
Litigation Expenses	\$ 934	\$ 2,101	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 102,814	\$ 104,780	\$ 110,000	\$ 112,080	\$ 2,080	1.9%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
<b>Town Clerk</b>						
Department Head Salary	\$ 67,017	\$ 69,640	\$ 64,600	\$ 65,695	1,095	1.7%
Staff Salaries	\$ 58,740	\$ 62,847	\$ 63,699	\$ 65,004	1,305	2.0%
Vacation BB - Retire Pay	\$ 3,803	\$ 21,407	\$ -	\$ -	-	0.0%
Election Salaries	\$ 3,916	\$ 5,604	\$ 4,000	\$ 6,000	2,000	50.0%
Conferences/Memberships	\$ 1,052	\$ 1,073	\$ 1,800	\$ 1,800	-	0.0%
Records Restoration	\$ 5,883	\$ -	\$ 6,000	\$ -	(6,000)	0.0%
Computer - Land Records	\$ 15,446	\$ 11,513	\$ 16,000	\$ 16,000	-	0.0%
Election Expense	\$ 10,414	\$ 14,031	\$ 11,000	\$ 15,000	4,000	36.4%
Copier Expense	\$ 1,440	\$ 1,164	\$ 1,000	\$ 1,025	25	2.5%
Postage Expense	\$ 2,243	\$ 2,688	\$ 2,300	\$ 2,300	-	0.0%
Office Supplies	\$ 3,406	\$ 3,540	\$ 2,500	\$ 4,000	1,500	60.0%
Equipment Maintenance	\$ -	\$ 129	\$ 300	\$ 300	-	0.0%
	\$ 173,360	\$ 193,635	\$ 173,199	\$ 177,124	3,925	2.3%
<b>Assessor's Office</b>						
Department Head Salary	\$ 65,242	\$ 66,619	\$ 66,714	\$ 68,027	1,313	2.0%
Staff Salaries	\$ 73,180	\$ 74,251	\$ 84,840	\$ 85,480	640	0.8%
Vacation BB - Retire Pay	\$ 2,412	\$ 687	\$ 2,400	\$ -	(2,400)	-100.0%
Board Salaries	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	-	0.0%
Equipment Purchases	\$ 1,716	\$ 1,146	\$ 1,750	\$ 1,750	-	0.0%
Professional Services	\$ 139	\$ 647	\$ 1,000	\$ 1,000	-	0.0%
Training	\$ 988	\$ 135	\$ 1,200	\$ 1,200	-	0.0%
Conferences/Memberships	\$ 946	\$ 935	\$ 1,000	\$ 1,000	-	0.0%
Grand List	\$ 128	\$ 32	\$ -	\$ -	-	0.0%
Tax Map Maintenance	\$ 2,400	\$ 1,275	\$ 2,600	\$ 2,600	-	0.0%
Annual Software Fees	\$ 4,000	\$ 4,200	\$ 4,400	\$ 4,600	200	4.5%
Postage Expense	\$ 624	\$ 1,041	\$ 1,200	\$ 1,700	500	41.7%
Office Supplies	\$ 974	\$ 884	\$ 950	\$ 950	-	0.0%
Equipment Maintenance Fee	\$ 658	\$ 726	\$ 800	\$ 800	-	0.0%
Transportation	\$ 83	\$ 506	\$ 750	\$ 750	-	0.0%
	\$ 155,440	\$ 155,035	\$ 171,554	\$ 171,807	253	0.1%
<b>General Services</b>						
Board Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	-	0.0%
BCA Salaries	\$ -	\$ -	\$ 700	\$ 700	-	0.0%
Personell Mgmt Expense	\$ 5,549	\$ 2,065	\$ 5,000	\$ 15,000	10,000	200.0%
Employee Recognition 1/25/2018	\$ 1,309	\$ 1,390	\$ 6	\$ -	-	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
Conferences/Memberships	\$ 19,197	\$ 16,817	\$ 16,500	\$ 17,000	\$ 500	3.0%
School Donation	\$ 46,944	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Equipment Maint	\$ 30,780	\$ 56,330	\$ 30,000	\$ 57,000	\$ 27,000	90.0%
Software Licenses	\$ -	\$ 570	\$ -	\$ 5,000	\$ 5,000	0.0%
Tax Sale Properties Exp	\$ 4,083	\$ -	\$ -	\$ -	\$ -	0.0%
Printing & Public Notices	\$ 16,477	\$ 7,512	\$ 11,500	\$ 12,000	\$ 500	4.3%
Professional Services	\$ 29,712	\$ 34,790	\$ 18,500	\$ -	\$ (18,500)	-100.0%
Administrative Services	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000	0.0%
Technical Services	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000	0.0%
Town Report	\$ 3,699	\$ 3,077	\$ 3,250	\$ 3,250	\$ -	0.0%
GIS Mapping	\$ 18,997	\$ 16,464	\$ 19,000	\$ 19,000	\$ -	0.0%
Reimbursable Expense	\$ 62	\$ -	\$ -	\$ -	\$ -	0.0%
Auditing	\$ 34,022	\$ 18,361	\$ 18,000	\$ 20,000	\$ 2,000	11.1%
Telephone	\$ 16,877	\$ 16,593	\$ 17,000	\$ 17,000	\$ -	0.0%
Postage Expense	\$ 2,152	\$ 1,937	\$ 2,800	\$ 2,875	\$ 75	2.7%
Office Supplies	\$ 1,269	\$ 1,101	\$ 2,000	\$ 2,000	\$ -	0.0%
Tax Abatements	\$ 32,144	\$ 5,805	\$ 20,000	\$ 15,000	\$ (5,000)	-25.0%
Interest Abatements	\$ 2,866	\$ 1,033	\$ 1,000	\$ 1,000	\$ -	0.0%
Penalty Abatements	\$ 688	\$ 322	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Abatements	\$ -	\$ 3,769	\$ -	\$ -	\$ -	0.0%
Miscellaneous	\$ 250	\$ 270	\$ -	\$ -	\$ -	0.0%
	\$ 284,077	\$ 205,207	\$ 183,250	\$ 230,825	\$ 47,575	26.0%
<b>Risk Management</b>						
Worker's Compensation	\$ 403,110	\$ 446,884	\$ 492,700	\$ 591,975	\$ 99,275	20.1%
General Liability	\$ 170,928	\$ 134,313	\$ 136,950	\$ 130,800	\$ (6,150)	-4.5%
Occupational Health	\$ 17,504	\$ 17,481	\$ 15,000	\$ 15,000	\$ -	0.0%
Insurance Deductible	\$ 8,018	\$ 8,058	\$ 10,000	\$ 10,000	\$ -	0.0%
	\$ 599,561	\$ 606,735	\$ 654,650	\$ 747,775	\$ 93,125	14.2%
<b>Planning</b>						
Department Head Salary	\$ 64,671	\$ 67,393	\$ 71,707	\$ 73,119	\$ 1,412	2.0%
Staff Salaries	\$ 112,504	\$ 112,709	\$ 118,797	\$ 120,239	\$ 1,442	1.2%
Vacation BB - Retire Pay	\$ 7,886	\$ -	\$ 4,021	\$ 4,200	\$ 179	4.5%
Equipment	\$ -	\$ 225	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 755	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	0.0%
Conferences/Memberships	\$ 1,142	\$ 1,029	\$ 2,500	\$ 3,000	\$ 500	20.0%
Computer Supplies 1/25/2018	\$ 521	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
Legal Notices	\$ 2,155	\$ 1,730	\$ 2,400	\$ 2,000	\$ (400)	-16.7%
Professional Services	\$ 8,588	\$ 2,480	\$ 6,000	\$ 6,000	\$ -	0.0%
Zoning Consultant	\$ 3,237	\$ -	\$ -	\$ -	\$ -	0.0%
Document Production	\$ 1,678	\$ 149	\$ 2,000	\$ 2,000	\$ -	0.0%
Postage Expense	\$ 1,217	\$ 991	\$ 1,400	\$ 1,000	\$ (400)	-28.6%
Office Supplies	\$ 1,956	\$ 1,005	\$ 1,400	\$ 1,000	\$ (400)	-28.6%
Equipment Maintenance	\$ 450	\$ 1,421	\$ 1,000	\$ 1,500	\$ 500	50.0%
Transportation	\$ 1,103	\$ 396	\$ 1,400	\$ 1,400	\$ -	0.0%
Miscellaneous Expenses	\$ 149	\$ 56	\$ 500	\$ 500	\$ -	0.0%
MPG Parking Study Match	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0.0%
	\$ 208,012	\$ 192,583	\$ 216,925	\$ 220,758	\$ 3,833	1.8%
<b>Benefits</b>						
Salary Increases	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Vacation Accrual	\$ 44,219	\$ (5,504)	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 490,730	\$ 502,253	\$ 556,925	\$ 568,075	\$ 11,150	2.0%
Employee Retirement	\$ 543,493	\$ 516,253	\$ 492,000	\$ 524,500	\$ 32,500	6.6%
Health Insurance	\$ 1,557,661	\$ 1,384,981	\$ 1,465,000	\$ 1,431,305	\$ (33,695)	-2.3%
Life Insurance	\$ 23,106	\$ 24,948	\$ 28,650	\$ 30,000	\$ 1,350	4.7%
Opt-Out & HSA Payments	\$ 184,092	\$ 180,627	\$ 210,000	\$ 215,000	\$ 5,000	2.4%
HRA Expense	\$ 26,528	\$ 165,474	\$ 172,500	\$ 232,560	\$ 60,060	34.8%
HRA Administration	\$ 1,364	\$ 7,200	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Unemployment Compensation	\$ 6,130	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Dependent Care Administra	\$ 532	\$ 417	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 2,877,856	\$ 2,776,649	\$ 2,986,575	\$ 3,052,940	\$ 66,365	2.2%
<b>Bonds/Notes</b>						
Bond Principal	\$ 663,333	\$ 648,333	\$ 848,500	\$ 803,500	\$ (45,000)	-5.3%
Note Principal	\$ 177,333	\$ 232,000	\$ 232,000	\$ 158,000	\$ (74,000)	-31.9%
Bond Interest	\$ 197,965	\$ 339,500	\$ 351,875	\$ 332,000	\$ (19,875)	-5.6%
Note Interest	\$ 5,264	\$ 11,701	\$ 8,225	\$ 4,775	\$ (3,450)	-41.9%
Accrued Interest	\$ 20,503	\$ 27,180	\$ -	\$ 15,000	\$ 15,000	0.0%
Lease Expense	\$ 193,899	\$ 193,899	\$ 126,925	\$ 126,925	\$ -	0.0%
	\$ 1,258,297	\$ 1,452,612	\$ 1,567,525	\$ 1,440,200	\$ (127,325)	-8.1%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
<b>Human Services</b>								
Senior Solutions	\$ 2,800	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	-	0.0%
Brattleboro Senior Meals	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	-	0.0%
Youth Services	\$ 10,000	\$ 7,500	\$ 7,500	\$ 10,000	\$ 7,500	\$ 10,000	2,500	33.3%
Museum & Art Center	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	(5,500)	-100.0%
Windham Child Care Assoc	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	-	0.0%
Morningside House	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,000	#DIV/0!
Women's Freedom Center	\$ 3,765	\$ 3,765	\$ -	\$ 5,000	\$ -	\$ 5,000	-	0.0%
Brattleboro Area Hospice	\$ 1,700	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	(2,200)	-18.0%
VNA & Hospice of VT & NH	\$ 10,000	\$ 7,500	\$ 12,200	\$ 10,000	\$ 12,200	\$ 10,000	700	0.0%
Green Mountain RSVP	\$ 700	\$ 700	\$ -	\$ 700	\$ -	\$ 700	-	0.0%
Vt Center for Ind Living	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	-	0.0%
Drop-In Center	\$ 9,600	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Aids Project of So. Vt.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-	0.0%
SEVCA	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-	0.0%
The Gathering Place	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-	0.0%
Boys & Girls Club	\$ 13,220	\$ 15,200	\$ -	\$ 15,000	\$ -	\$ 15,000	15,000	0.0%
Vt Assoc for the Blind	\$ 680	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
HCRS	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	-	0.0%
Summer Lunch Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	-	0.0%
Kidsplayce	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-	0.0%
Climate Protection	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Turning Point	\$ -	\$ 7,000	\$ 8,500	\$ 10,000	\$ 8,500	\$ 10,000	1,500	17.6%
VT Adult Learning	\$ 6,500	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	(3,000)	-100.0%
VT Center for the Deaf	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
American Red Cross	\$ -	\$ 5,000	\$ 5,000	\$ 1,000	\$ 5,000	\$ 1,000	(4,000)	-80.0%
Family Garden	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-	0.0%
Prevent Child Abuse	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Twin States Network	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Windham Co. Safe Place	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-	0.0%
Meeting Waters YMCA	\$ 1,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-	0.0%
Groundworks Collaborative	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-	0.0%
Vermont Wilderness School	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	-	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
Green Mountain Crossroads	\$ -	\$ -	\$ 5,000	\$ 3,000	\$(2,000)	-40.0%
Big Brothers Big Sisters	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	100.0%
Bratt Center for Children	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	100.0%
The Root Social Justice	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.0%
Vermont Family Network	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	100%
	\$ 140,765	\$ 140,765	\$ 120,000	\$ 146,000	\$ 26,000	21.7%
<b>Auxiliary Services</b>						
Street Lights	\$ 137,385	\$ 146,045	\$ 140,000	\$ 140,000	\$ -	0.0%
Civil Defense	\$ 2,851	\$ 2,279	\$ 2,500	\$ 2,500	\$ -	0.0%
Local Bus Service	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Ambulance Service	\$ 203,335	\$ 217,054	\$ 233,500	\$ 250,000	\$ 16,500	7.1%
Museum & Art Center	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0.0%
Women's Freedom Center	\$ -	\$ -	\$ 3,765	\$ -	\$(3,765)	-100.0%
Climate Protection	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
West River Watershed	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.0%
Green Up Day	\$ -	\$ -	\$ -	\$ 300	\$ 300	100.0%
	\$ 393,571	\$ 415,379	\$ 446,765	\$ 460,800	\$ 14,035	3.1%
<b>Library</b>						
Department Head Salary	\$ 71,009	\$ 71,685	\$ 73,037	\$ 74,489	\$ 1,452	2.0%
Staff Salaries	\$ 356,659	\$ 362,332	\$ 376,894	\$ 381,075	\$ 4,181	1.1%
Custodian	\$ 15,968	\$ 14,952	\$ 15,190	\$ 15,515	\$ 325	2.1%
Vacation BB - Retire Pay	\$ 18,286	\$ 746	\$ -	\$ -	\$ -	0.0%
Office Equipment	\$ 1,945	\$ 4,238	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 242	\$ 171	\$ 200	\$ -	\$(200)	-100.0%
Conferences/Memberships	\$ 954	\$ 900	\$ 500	\$ -	\$(500)	-100.0%
Lost Book Refund Pmt Fees	\$ 387	\$ 240	\$ 300	\$ 400	\$ 100	33.3%
Computer Equipment Maint	\$ 13,389	\$ 13,855	\$ 15,000	\$ 15,000	\$ -	0.0%
Computer Supplies	\$ 3,247	\$ 2,038	\$ 4,000	\$ 3,500	\$(500)	-12.5%
Book & Non-Print Supplies	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Professional Services	\$ 500	\$ -	\$ 400	\$ 400	\$ -	0.0%
Bindery Services	\$ 400	\$ -	\$ 300	\$ -	\$(300)	-100.0%
Reimbursable Expense	\$ 1,522	\$ 1,240	\$ -	\$ 800	\$ 800	0.0%
Fuel Expense	\$ 14,463	\$ 6,862	\$ 13,200	\$ 11,200	\$(2,000)	-15.2%
Electric	\$ 24,534	\$ 26,347	\$ 26,470	\$ 27,794	\$ 1,324	5.0%
Utilities	\$ 1,689	\$ 1,944	\$ 1,800	\$ 1,872	\$ 72	4.0%
Building Equip & Maint	\$ 14,436	\$ 17,778	\$ 17,000	\$ 17,000	\$ -	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change		FY18/19 % Change	
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019				
Maintenance Supplies	\$ 3,000	\$ 3,076	\$ 3,000	\$ 3,200	\$ 3,000	\$ 3,200	\$ 200	\$	6.7%	
Telephone	\$ 1,689	\$ 3,940	\$ 6,000	\$ 2,500	\$ 6,000	\$ 2,500	(\$ 3,500)	\$	-58.3%	
Postage Expense	\$ 9,600	\$ 2,277	\$ 7,500	\$ 1,500	\$ 7,500	\$ 1,500	(\$ 6,000)	\$	-80.0%	
Office Supplies	\$ 4,037	\$ 2,999	\$ 4,000	\$ 3,500	\$ 4,000	\$ 3,500	(\$ 500)	\$	-12.5%	
Books - General	\$ 8,465	\$ 8,300	\$ 6,000	\$ 5,000	\$ 6,000	\$ 5,000	(\$ 1,000)	\$	-16.7%	
Reference Sources	\$ 19,397	\$ 17,815	\$ 19,000	\$ 17,000	\$ 19,000	\$ 17,000	(\$ 2,000)	\$	-10.5%	
Juvenile Books	\$ 8,914	\$ 9,150	\$ 9,000	\$ 7,500	\$ 9,000	\$ 7,500	(\$ 1,500)	\$	-16.7%	
Young Adult Sources	\$ 1,207	\$ 838	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$	0.0%	
Replacement Books	\$ 1,200	\$ 1,200	\$ 1,500	\$ 2,000	\$ 1,500	\$ 2,000	500	\$	33.3%	
Periodicals & Newspapers	\$ 7,039	\$ 6,775	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$	0.0%	
Non-Print Materials/Adult	\$ 4,975	\$ 5,250	\$ 5,500	\$ 5,000	\$ 5,500	\$ 5,000	(\$ 500)	\$	-9.1%	
Non-Print Mat./Children	\$ 3,720	\$ 3,792	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	\$	0.0%	
Special Programs/Adult	\$ 4	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$	0.0%	
Special Programs/Children	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	\$ -	(\$ 100)	\$	-100.0%	
Equipment Maintenance	\$ 1,805	\$ 1,178	\$ 1,600	\$ 1,500	\$ 1,600	\$ 1,500	(\$ 100)	\$	-6.3%	
	\$ 619,281	\$ 596,065	\$ 627,791	\$ 618,045	\$ 627,791	\$ 618,045	(\$ 9,746)	\$	-1.6%	
<b>Fire</b>										
Department Head Salary	\$ 82,843	\$ 82,600	\$ 83,919	\$ 85,590	\$ 83,919	\$ 85,590	1,671	\$	2.0%	
Staff Salaries	\$ 1,210,241	\$ 1,188,300	\$ 1,275,776	\$ 1,293,266	\$ 1,275,776	\$ 1,293,266	17,490	\$	1.4%	
Vacation BB - Retire Pay	\$ 14,940	\$ 41,455	\$ 13,214	\$ 10,000	\$ 13,214	\$ 10,000	(\$ 3,214)	\$	-24.3%	
Incentive Pay	\$ 45,739	\$ 41,603	\$ 53,742	\$ 53,991	\$ 53,742	\$ 53,991	249	\$	0.5%	
Overtime	\$ 127,311	\$ 117,477	\$ 96,900	\$ 98,838	\$ 96,900	\$ 98,838	1,938	\$	2.0%	
Fire Outside Overtime	\$ 14,923	\$ 5,557	\$ 8,000	\$ 7,000	\$ 8,000	\$ 7,000	(\$ 1,000)	\$	-12.5%	
Banner Outside Overtime	\$ 35,351	\$ 3,450	\$ 6,000	\$ 6,120	\$ 6,000	\$ 6,120	120	\$	2.0%	
Holiday Pay	\$ 9,347	\$ 34,545	\$ 37,991	\$ 46,552	\$ 37,991	\$ 46,552	8,561	\$	22.5%	
Auxiliary Staff	\$ 33,228	\$ 6,036	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$	0.0%	
Clerical	\$ 14,775	\$ 35,470	\$ 35,039	\$ 35,748	\$ 35,039	\$ 35,748	709	\$	2.0%	
Equipment	\$ 4,842	\$ 5,914	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$	0.0%	
Training	\$ 4,489	\$ 4,173	\$ 5,000	\$ 5,250	\$ 5,000	\$ 5,250	250	\$	5.0%	
Conferences/Memberships	\$ 4,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	0.0%	
Reimbursable Expense	\$ 10,624	\$ 9,220	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	\$	0.0%	
Heating Oil Expense	\$ 3,475	\$ 3,253	\$ 6,500	\$ 6,000	\$ 6,500	\$ 6,000	(\$ 500)	\$	-7.7%	
Propane	\$ 4,566	\$ 10,339	\$ 14,500	\$ 13,500	\$ 14,500	\$ 13,500	(\$ 1,000)	\$	-6.9%	
Gasoline	\$ 8,099	\$ 14,765	\$ 14,000	\$ 23,520	\$ 14,000	\$ 23,520	9,520	\$	68.0%	
Diesel	\$ 12,570	\$ 3,978	\$ 4,400	\$ 4,300	\$ 4,400	\$ 4,300	(\$ 100)	\$	-2.3%	
Electric	\$ 4,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$		
Utilities 1/25/2018										

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
Building Repairs	\$ 9,384	\$ 4,523	\$ 2,000	\$ 5,500	\$ 2,000	\$ 5,500	\$ 3,500	175.0%
Telephone	\$ 9,279	\$ 8,268	\$ 10,000	\$ 9,750	\$ 10,000	\$ 9,750	\$ (250)	-2.5%
Postage Expense	\$ 666	\$ 586	\$ 750	\$ 700	\$ 750	\$ 700	\$ (50)	-6.7%
Office Supplies	\$ 5,269	\$ 4,682	\$ 14,000	\$ 10,500	\$ 14,000	\$ 10,500	\$ (3,500)	-25.0%
Operating Supplies	\$ 11,492	\$ 13,604	\$ 12,000	\$ 12,500	\$ 12,000	\$ 12,500	\$ 500	4.2%
Clothing	\$ 19,584	\$ 22,045	\$ 21,000	\$ 22,050	\$ 21,000	\$ 22,050	\$ 1,050	5.0%
Fire Prevention	\$ 394	\$ 567	\$ 600	\$ 650	\$ 600	\$ 650	\$ 50	8.3%
Fire Alarm Repair	\$ 6,484	\$ 18,264	\$ 15,000	\$ 16,000	\$ 15,000	\$ 16,000	\$ 1,000	6.7%
Equipment Maintenance	\$ 6,401	\$ 4,210	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Vehicle Maintenance	\$ 32,114	\$ 48,748	\$ 60,000	\$ 45,000	\$ 60,000	\$ 45,000	\$ (15,000)	-25.0%
	\$ 1,747,047	\$ 1,753,198	\$ 1,858,831	\$ 1,880,825	\$ 1,858,831	\$ 1,880,825	\$ 21,994	1.2%
<b>Municipal Center</b>								
Staff Salaries	\$ 46,589	\$ 37,717	\$ 47,787	\$ 51,169	\$ 47,787	\$ 51,169	\$ 3,382	7.1%
Vacation BB - Retire Pay	\$ 880	\$ 897	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%
Overtime	\$ 5,096	\$ 7,569	\$ 8,325	\$ 8,500	\$ 8,325	\$ 8,500	\$ 175	2.1%
Equipment	\$ 2,841	\$ 2,109	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fuel Expense	\$ 18,724	\$ 16,189	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600	\$ -	0.0%
Electric	\$ 34,359	\$ 29,712	\$ 40,500	\$ 35,000	\$ 40,500	\$ 35,000	\$ (5,500)	-13.6%
Utilities	\$ 4,886	\$ 4,681	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%
Building Repairs	\$ 7,391	\$ 11,738	\$ 15,000	\$ 3,525	\$ 15,000	\$ 3,525	\$ (11,475)	-76.5%
Maintenance Supplies	\$ 5,710	\$ 4,631	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Maintenance Contracts	\$ 8,243	\$ 17,285	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ -	0.0%
Grounds Maintenance	\$ 693	\$ 647	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 50	14.3%
Clothing	\$ 258	\$ 300	\$ 350	\$ 400	\$ 350	\$ 400	\$ 50	7.7%
Automotive Maintenance	\$ 649	\$ 1,080	\$ 650	\$ 700	\$ 650	\$ 700	\$ 50	7.7%
	\$ 136,320	\$ 134,559	\$ 162,512	\$ 150,194	\$ 162,512	\$ 150,194	\$ (12,318)	-7.6%
<b>Police</b>								
Department Head Salary	\$ 91,695	\$ 92,914	\$ 94,341	\$ 96,151	\$ 94,341	\$ 96,151	\$ 1,810	1.9%
Staff Salaries	\$ 1,115,720	\$ 1,209,177	\$ 1,451,119	\$ 1,436,724	\$ 1,451,119	\$ 1,436,724	\$ (14,395)	-1.0%
Vacation BB - Retire Pay	\$ 14,230	\$ 21,364	\$ 6,500	\$ 8,500	\$ 6,500	\$ 8,500	\$ 2,000	30.8%
Educational Incentive	\$ 20,922	\$ 30,153	\$ 21,724	\$ 29,871	\$ 21,724	\$ 29,871	\$ 8,147	37.5%
Overtime	\$ 225,560	\$ 218,527	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%
Police Outside Overtime	\$ 17,885	\$ 10,195	\$ 35,000	\$ 28,850	\$ 35,000	\$ 28,850	\$ (6,150)	-17.6%
Holiday Pay	\$ 23,565	\$ 26,111	\$ 30,496	\$ 29,527	\$ 30,496	\$ 29,527	\$ (969)	-3.2%
Auxiliary Staff 1/25/2018	\$ 790	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
Clerical	\$ 106,225	\$ 106,703	\$ 108,753	\$ 111,585	\$ 2,832	2.6%
Equipment	\$ 7,886	\$ 6,695	\$ 8,000	\$ 8,000	\$ -	0.0%
Poundkeeper	\$ 8,973	\$ 10,367	\$ 10,000	\$ 10,000	\$ -	0.0%
Training	\$ 20,974	\$ 19,260	\$ 23,000	\$ 25,000	\$ 2,000	8.7%
Conferences/Memberships	\$ 3,301	\$ 2,820	\$ 4,000	\$ 4,200	\$ 200	5.0%
Computer Supplies	\$ 4,946	\$ 4,510	\$ 12,000	\$ 10,000	\$ (2,000)	-16.7%
Professional Services	\$ -	\$ 1,899	\$ -	\$ -	\$ -	0.0%
Reimbursements/Insurance	\$ 1,424	\$ 7,051	\$ -	\$ -	\$ -	0.0%
Heating Fuel	\$ -	\$ -	\$ 18,800	\$ 19,740	\$ 940	5.0%
Gasoline	\$ 22,766	\$ 21,850	\$ 32,000	\$ 33,600	\$ 1,600	5.0%
Electric	\$ -	\$ -	\$ 24,000	\$ 25,200	\$ 1,200	5.0%
Utilities	\$ -	\$ 1,591	\$ 5,000	\$ 5,250	\$ 250	5.0%
Building Maintenance	\$ -	\$ 365	\$ 35,000	\$ 35,700	\$ 700	2.0%
Maintenance Supplies	\$ -	\$ -	\$ 3,500	\$ 3,570	\$ 70	2.0%
Grounds Maintenance	\$ -	\$ 5,625	\$ 1,500	\$ 9,530	\$ 8,030	535.3%
Telephone	\$ 19,687	\$ 19,182	\$ 20,400	\$ 21,712	\$ 1,312	6.4%
VIBRS/VLETS	\$ 13,287	\$ 10,148	\$ 25,000	\$ 20,000	\$ (5,000)	-20.0%
Office Furniture	\$ 375	\$ 988	\$ 1,000	\$ 1,000	\$ -	0.0%
Copier Expense	\$ 3,282	\$ 3,227	\$ 6,000	\$ 6,000	\$ -	0.0%
Postage Expense	\$ 2,221	\$ 1,684	\$ 2,000	\$ 2,000	\$ -	0.0%
Office Supplies	\$ 7,370	\$ 7,588	\$ 6,000	\$ 6,120	\$ 120	2.0%
Books/Reference	\$ -	\$ 229	\$ -	\$ 200	\$ 200	0.0%
Operating Supplies	\$ 9,520	\$ 10,480	\$ 10,500	\$ 10,700	\$ 200	1.9%
Clothing	\$ 9,785	\$ 16,908	\$ 23,000	\$ 23,000	\$ -	0.0%
Equipment Maintenance	\$ 2,984	\$ 4,375	\$ 4,000	\$ 4,000	\$ -	0.0%
Automotive Equipment	\$ 275	\$ 523	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
Automotive Maintenance	\$ 18,608	\$ 20,389	\$ 20,000	\$ 20,000	\$ -	0.0%
Prisoner Expense	\$ 3,763	\$ 3,169	\$ 3,500	\$ 3,500	\$ -	0.0%
Crime Prevention	\$ 1,962	\$ 1,872	\$ 2,000	\$ 2,000	\$ -	0.0%
Transportation	\$ 3,646	\$ 2,882	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 1,783,626	\$ 1,902,822	\$ 2,181,133	\$ 2,183,230	\$ 2,097	0.1%
<b>Dispatch</b>						
Chief Dispatcher	\$ 47,045	\$ 47,599	\$ 48,755	\$ 49,738	\$ 983	2.0%
Staff Salaries	\$ 293,416	\$ 299,420	\$ 332,086	\$ 356,295	\$ 24,209	7.3%
Vacation Buy	\$ 3,672	\$ 4,155	\$ 1,900	\$ 3,500	\$ 1,600	84.2%
Educational Incentive	\$ 5,810	\$ 6,354	\$ 5,732	\$ 6,846	\$ 1,114	19.4%
Overtime 1/25/2018	\$ 89,458	\$ 74,314	\$ 79,070	\$ 80,651	\$ 1,581	2.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
Holiday Pay	\$ 4,875	\$ 5,409	\$ 6,940	\$ 6,942	\$ 6,940	\$ 6,942	\$ 2	0.0%
Equipment	\$ 2,870	\$ 3,461	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 221	\$ 219	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
Telephone	\$ 263	\$ 180	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.0%
Office Supplies	\$ 582	\$ 539	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Operating Supplies	\$ 1,740	\$ 1,295	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.0%
Uniforms	\$ -	\$ 86	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.0%
Equipment Maintenance	\$ 2,349	\$ 998	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 452,298	\$ 444,030	\$ 486,533	\$ 516,022	\$ 486,533	\$ 516,022	\$ 29,489	6.1%
<b>Public Works</b>								
Department Head Salary	\$ 45,231	\$ 45,670	\$ 43,443	\$ 44,298	\$ 43,443	\$ 44,298	\$ 855	2.0%
Staff Salaries	\$ 550,707	\$ 567,477	\$ 612,135	\$ 636,423	\$ 612,135	\$ 636,423	\$ 24,288	4.0%
Mechanics Staff Salaries	\$ 151,133	\$ 157,594	\$ 155,934	\$ 159,262	\$ 155,934	\$ 159,262	\$ 3,328	2.1%
Vacation BB - Retire Pay	\$ 3,913	\$ 3,955	\$ 1,020	\$ 7,000	\$ 1,020	\$ 7,000	\$ 5,980	586.3%
Overtime	\$ 56,236	\$ 119,939	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
Holiday/Weekend Pay	\$ 15,029	\$ 15,524	\$ 15,440	\$ 15,903	\$ 15,440	\$ 15,903	\$ 463	3.0%
Clerical	\$ 44,573	\$ 42,523	\$ 46,000	\$ 48,157	\$ 46,000	\$ 48,157	\$ 2,157	4.7%
Conferences/Memberships	\$ 466	\$ 764	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
Professional Services	\$ 14,215	\$ 11,506	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Equip Rental - Outside	\$ 15,730	\$ 18,517	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%
Reimbursable Expense	\$ 12,127	\$ 8,365	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Telephone	\$ 4,892	\$ 4,674	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	0.0%
Copier Expense	\$ 807	\$ 617	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.0%
Postage Expense	\$ 268	\$ 94	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.0%
Office Supplies	\$ 3,906	\$ 2,718	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.0%
Clothing	\$ 5,518	\$ 5,101	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%
Safety Equipment	\$ 5,528	\$ 6,265	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Grant Repayment-BarrowsRd	\$ 7,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	\$ 938,045	\$ 1,011,302	\$ 1,017,872	\$ 1,054,943	\$ 1,017,872	\$ 1,054,943	\$ 37,071	3.6%
<b>Public Works Bridges</b>								
Painting & Repair	\$ 7,624	\$ 10,367	\$ 8,200	\$ 10,000	\$ 8,200	\$ 10,000	\$ 1,800	22.0%
	\$ 7,624	\$ 10,367	\$ 8,200	\$ 10,000	\$ 8,200	\$ 10,000	\$ 1,800	22.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
<b>Public Works Drainage</b>								
Pipes	\$ 6,892	\$ 5,535	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	0.0%	
Grates & Risers	\$ 4,758	\$ 6,046	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%	
Other Materials	\$ 10,164	\$ 8,897	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
	\$ 21,813	\$ 20,477	\$ 21,100	\$ 21,100	\$ 21,100	\$ -	0.0%	
<b>Public Works Equipment</b>								
Parts	\$ 109,428	\$ 94,877	\$ 90,000	\$ 95,000	\$ 90,000	\$ 5,000	5.6%	
Tires & Accessories	\$ 11,238	\$ 8,138	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%	
Small Tools	\$ 5,374	\$ 6,729	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%	
	\$ 126,040	\$ 109,744	\$ 107,600	\$ 112,600	\$ 107,600	\$ 5,000	4.6%	
<b>Public Works Gas &amp; Oil</b>								
Gasoline Pump Maintenance	\$ 435	\$ 3,473	\$ -	\$ -	\$ -	\$ -	0.0%	
Gasoline	\$ 5,302	\$ 4,073	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
Diesel	\$ 39,949	\$ 61,031	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%	
Lube & Oil	\$ 8,158	\$ 5,578	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%	
	\$ 53,844	\$ 74,156	\$ 95,500	\$ 95,500	\$ 95,500	\$ -	0.0%	
<b>Public Works Summer Roads</b>								
Chloride	\$ 20,541	\$ 21,974	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	0.0%	
Hot Mix	\$ 25,092	\$ 29,104	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.0%	
Cold Patch	\$ -	\$ 940	\$ 900	\$ 900	\$ 900	\$ -	0.0%	
Gravel	\$ 40,983	\$ 42,159	\$ 31,500	\$ 32,000	\$ 31,500	\$ 500	1.6%	
Guard Rails	\$ 5,871	\$ 459	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
	\$ 92,486	\$ 94,636	\$ 100,400	\$ 100,900	\$ 100,900	\$ 500	0.5%	
<b>Public Works Sidewalks</b>								
Sidewalk Repairs	\$ 10,144	\$ 7,746	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%	
	\$ 10,144	\$ 7,746	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%	
<b>Public Works Streets Misc</b>								
Retaining Walls & Rails	\$ 5,554	\$ 16,801	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%	
Signs & Street Markings	\$ 15,591	\$ 10,254	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.0%	
Broom Material	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL FY: 2016	ACTUAL FY: 2017	BUDGET FY: 2018	BUDGET FY: 2019	FY18/19 \$ Change	FY18/19 % Change
Traffic Safety	\$ 4,390	\$ 5,233	\$ 10,000	\$ 10,000	\$ -	0.0%
Line Striping	\$ 24,402	\$ 24,153	\$ 27,300	\$ 27,300	\$ -	0.0%
Tree Removal	\$ 11,400	\$ 3,440	\$ 12,000	\$ 10,000	\$ (2,000)	-16.7%
Tree Care	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100%
	\$ 61,337	\$ 59,881	\$ 75,800	\$ 75,800	\$ -	0.0%
<b>Public Works Winter Roads</b>						
Salt	\$ 70,839	\$ 171,138	\$ 120,000	\$ 120,000	\$ -	0.0%
Sand	\$ 26,290	\$ 36,145	\$ 29,000	\$ 29,000	\$ -	0.0%
Chains & Blades	\$ 14,068	\$ 21,848	\$ 15,600	\$ 15,600	\$ -	0.0%
Equipment Maintenance	\$ 23,036	\$ 19,546	\$ 21,000	\$ 21,000	\$ -	0.0%
	\$ 134,234	\$ 248,677	\$ 185,600	\$ 185,600	\$ -	0.0%
<b>Public Works Yard Expense</b>						
Fuel Expense	\$ 10,713	\$ 8,429	\$ 11,200	\$ 11,200	\$ -	0.0%
Electric	\$ 10,549	\$ 9,386	\$ 10,600	\$ 11,130	\$ 530	5.0%
Utilities	\$ 5,711	\$ 5,589	\$ 5,600	\$ 5,600	\$ -	0.0%
Building Repairs	\$ 11,338	\$ 8,569	\$ 20,000	\$ 20,000	\$ -	0.0%
Maintenance Supplies	\$ 1,066	\$ 441	\$ 1,500	\$ 1,500	\$ -	0.0%
Refuse Charges	\$ 565	\$ 426	\$ 1,200	\$ 1,200	\$ -	0.0%
	\$ 39,942	\$ 32,839	\$ 50,100	\$ 50,630	\$ 530	1.1%
<b>Public Works Traffic Light</b>						
Electric	\$ 3,825	\$ 3,750	\$ 4,160	\$ 4,368	\$ 208	5.0%
Contractual Repairs	\$ 14,741	\$ 3,320	\$ 1,000	\$ 1,000	\$ -	0.0%
Parts	\$ 1,420	\$ 6,648	\$ 2,000	\$ 2,000	\$ -	0.0%
	\$ 19,987	\$ 13,719	\$ 7,160	\$ 7,368	\$ 208	2.9%
<b>Regional</b>						
Windham Regional	\$ 22,180	\$ 22,180	\$ 30,000	\$ 30,600	\$ 600	2.0%
County Tax	\$ 78,652	\$ 84,384	\$ 88,200	\$ 85,000	\$ (3,200)	-3.6%
	\$ 100,832	\$ 106,564	\$ 118,200	\$ 115,600	\$ (2,600)	-2.2%
<b>Recreation &amp; Parks</b>						
Department Head Salary	\$ 66,388	\$ 67,449	\$ 68,524	\$ 69,877	\$ 1,353	2.0%
Staff Salaries	\$ 66,596	\$ 67,852	\$ 70,655	\$ 69,729	\$ (926)	-1.3%
Vacation BB - Retire Pay	\$ 3,767	\$ 5,208	\$ 3,927	\$ 7,500	\$ 3,573	91.0%
Overtime 1/25/2018	\$ 2,862	\$ 3,631	\$ 3,800	\$ 3,900	\$ 100	2.6%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
Clerical	\$ 30,730	\$ 31,135	\$ 31,009	\$ 32,101	\$ 31,009	\$ 32,101	\$ 1,092	3.5%
Conferences/Memberships	\$ 757	\$ 833	\$ 755	\$ 755	\$ 755	\$ 755	\$ -	0.0%
Telephone	\$ 6,809	\$ 6,713	\$ 7,500	\$ 7,400	\$ 7,500	\$ 7,400	\$ (100)	-1.3%
Postage Expense	\$ 339	\$ 690	\$ 900	\$ 900	\$ 900	\$ 900	\$ -	0.0%
Office Supplies	\$ 3,970	\$ 3,927	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	0.0%
Transportation	\$ 1,014	\$ 1,152	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%
	\$ 183,231	\$ 188,591	\$ 193,170	\$ 198,262	\$ 193,170	\$ 198,262	\$ 5,092	2.6%
<b>Gibson-Aiken Center</b>								
Staff Salaries	\$ 37,237	\$ 37,788	\$ 36,052	\$ 37,106	\$ 36,052	\$ 37,106	\$ 1,054	2.9%
Vacation BB - Retire Pay	\$ 624	\$ 1,258	\$ 640	\$ 702	\$ 640	\$ 702	\$ 62	9.7%
Fuel Expense	\$ 16,823	\$ 13,311	\$ 19,000	\$ 17,000	\$ 19,000	\$ 17,000	\$ (2,000)	-10.5%
Electric	\$ 15,905	\$ 16,126	\$ 17,717	\$ 18,603	\$ 17,717	\$ 18,603	\$ 886	5.0%
Utilities	\$ 4,083	\$ 4,081	\$ 4,784	\$ 4,975	\$ 4,784	\$ 4,975	\$ 191	4.0%
Building Repairs	\$ 11,733	\$ 15,854	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.0%
Maintenance Supplies	\$ 3,664	\$ 4,190	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 90,069	\$ 92,607	\$ 95,193	\$ 95,386	\$ 95,193	\$ 95,386	\$ 193	0.2%
<b>Parks</b>								
Staff Salaries	\$ 146,797	\$ 152,383	\$ 156,836	\$ 166,885	\$ 156,836	\$ 166,885	\$ 10,049	6.4%
Vacation BB - Retire Pay	\$ 967	\$ 636	\$ 1,020	\$ 702	\$ 1,020	\$ 702	\$ (318)	-31.2%
Overtime	\$ 8,461	\$ 10,650	\$ 14,153	\$ 8,711	\$ 14,153	\$ 8,711	\$ (5,442)	-38.5%
Holiday/Weekend Pay	\$ 5,221	\$ 5,745	\$ 7,324	\$ 7,544	\$ 7,324	\$ 7,544	\$ 220	3.0%
Seasonal Employees	\$ 17,262	\$ 20,434	\$ 20,138	\$ 21,538	\$ 20,138	\$ 21,538	\$ 1,400	7.0%
Equipment	\$ 5,279	\$ 7,353	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Contractual Repairs	\$ 590	\$ 700	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 425	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.0%
Propane	\$ 3,201	\$ 3,462	\$ 5,000	\$ 4,200	\$ 5,000	\$ 4,200	\$ (800)	-16.0%
Gasoline	\$ 5,145	\$ 4,651	\$ 8,500	\$ 8,000	\$ 8,500	\$ 8,000	\$ (500)	-5.9%
Electric	\$ 20,953	\$ 17,830	\$ 22,710	\$ 23,846	\$ 22,710	\$ 23,846	\$ 1,136	5.0%
Utilities	\$ 4,493	\$ 4,220	\$ 4,680	\$ 4,867	\$ 4,680	\$ 4,867	\$ 187	4.0%
Building Repairs	\$ 9,695	\$ 6,327	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.0%
Maintenance Supplies	\$ 1,401	\$ 555	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%
Refuse/Landfill	\$ 673	\$ 40	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.0%
Grounds Maintenance	\$ 19,034	\$ 14,758	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%
Equipment Parts	\$ 4,145	\$ 4,294	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Tires	\$ 215	\$ 30	\$ 800	\$ 1,000	\$ 800	\$ 1,000	\$ 200	25.0%
Clothing 1/25/2018	\$ 1,394	\$ 1,053	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.0%

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019				
Safety Equipment	\$ 627	\$ 1,061	\$ 1,400	\$ 1,400	\$ -	\$ -	0.0%	
Lube & Oil	\$ 698	\$ 590	\$ 1,300	\$ 1,100	\$ (200)	\$ -	-15.4%	
Lawn and Tree Care	\$ 5,359	\$ 5,090	\$ 6,000	\$ 6,000	\$ -	\$ -	0.0%	
Miscellaneous	\$ 3,393	\$ 2,507	\$ 2,700	\$ 2,700	\$ -	\$ -	0.0%	
	\$ 265,427	\$ 264,371	\$ 294,961	\$ 300,893	\$ 5,932	\$ -	2.0%	
<b>Cemetery Maintenance</b>								
Contractual Repairs	\$ 22,335	\$ 22,052	\$ 24,000	\$ 24,000	\$ -	\$ -	0.0%	
Lawn & Tree Care	\$ 22,335	\$ 23,402	\$ 27,000	\$ 27,000	\$ -	\$ -	0.0%	
<b>Gibson Aiken Programs</b>								
Staff Salaries	\$ 7,697	\$ 8,703	\$ 8,000	\$ 8,000	\$ -	\$ -	0.0%	
	\$ 7,697	\$ 8,703	\$ 8,000	\$ 8,000	\$ -	\$ -	0.0%	
<b>Senior Center</b>								
Staff Salaries	\$ 1,721	\$ 1,607	\$ 1,800	\$ 1,800	\$ -	\$ -	0.0%	
Building Maint Contract	\$ 2,388	\$ 2,403	\$ 2,200	\$ 2,200	\$ -	\$ -	0.0%	
Operating Supplies	\$ 4,109	\$ 4,010	\$ 4,000	\$ 4,000	\$ -	\$ -	0.0%	
<b>Skating Rink</b>								
Staff Salaries	\$ 12,744	\$ 10,698	\$ 9,800	\$ 10,300	\$ 500	\$ 500	5.1%	
Propane	\$ 17,550	\$ 17,550	\$ 18,500	\$ 19,425	\$ 925	\$ 925	5.0%	
Electric	\$ 27,821	\$ 25,353	\$ 29,060	\$ 30,513	\$ 1,453	\$ 1,453	5.0%	
Utilities	\$ 3,266	\$ 16,363	\$ 6,000	\$ 5,500	\$ (500)	\$ -	-8.3%	
Building Repairs	\$ 8,233	\$ 5,978	\$ 7,500	\$ 7,500	\$ -	\$ -	0.0%	
Operating Supplies	\$ 11,431	\$ 12,808	\$ 11,500	\$ 11,500	\$ -	\$ -	0.0%	
	\$ 81,046	\$ 88,751	\$ 82,360	\$ 84,738	\$ 2,378	\$ 2,378	2.9%	
<b>Day Camp</b>								
Staff Salaries	\$ 28,440	\$ 29,226	\$ 30,000	\$ 31,950	\$ 1,950	\$ 1,950	6.5%	
	\$ 28,440	\$ 29,226	\$ 30,000	\$ 31,950	\$ 1,950	\$ 1,950	6.5%	
<b>Pool</b>								
Staff Salaries	\$ 30,788	\$ 29,959	\$ 32,250	\$ 32,895	\$ 645	\$ 645	2.0%	
Electric	\$ 5,069	\$ 4,547	\$ 5,380	\$ 5,649	\$ 269	\$ 269	5.0%	
Utilities 1/25/2018	\$ 9,704	\$ 11,272	\$ 9,200	\$ 8,000	\$ (1,200)	\$ (1,200)	-13.0%	

# GENERAL FUND BUDGET Fiscal Year 2019

## TOWN OF BRATTLEBORO FISCAL YEAR 2019 GENERAL FUND BUDGET

	ACTUAL		BUDGET		BUDGET		FY18/19 \$ Change	FY18/19 % Change
	FY: 2016	FY: 2017	FY: 2018	FY: 2019	FY: 2018	FY: 2019		
Building Repairs	\$ 1,473	\$ 3,170	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	0.0%
Operating Supplies	\$ 14,177	\$ 15,066	\$ 10,700	\$ 10,700	\$ -	\$ -	\$ -	0.0%
	\$ 61,211	\$ 64,013	\$ 59,030	\$ 58,744	\$ (286)	\$ (286)	\$ (286)	-0.5%
<b>Downtown Association</b>								
Downtown Alliance	\$ 78,000	\$ 78,000	\$ 75,000	\$ 78,000	\$ 3,000	\$ 3,000	\$ 3,000	4.0%
	\$ 78,000	\$ 78,000	\$ 75,000	\$ 78,000	\$ 3,000	\$ 3,000	\$ 3,000	4.0%
<b>Transfers</b>								
Transfer to Capital Fund	\$ 357,000	\$ 959,000	\$ 1,844,192	\$ 1,575,000	\$ (269,192)	\$ (269,192)	\$ (269,192)	-14.6%
Transfer to TS Irene Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Solid Waste	\$ 555,500	\$ 472,640	\$ 431,836	\$ 470,000	\$ 38,164	\$ 38,164	\$ 38,164	8.8%
Transfer Skatepark Fund	\$ 912,500	\$ 1,431,640	\$ 2,276,028	\$ 2,065,000	\$ (211,028)	\$ (211,028)	\$ (211,028)	-9.3%
	\$ 14,825,467	\$ 15,699,024	\$ 17,493,841	\$ 17,575,915	\$ 82,074	\$ 82,074	\$ 82,074	0.5%
	\$ 870,787	\$ 300,202	\$ -	\$ -	\$ -	\$ -	\$ -	

# CAPITAL REQUEST SUMMARY Fiscal Year 2019

## FY 19 CAPITAL REQUEST

Projects		
DPW	Street Paving & Improvements	\$ 250,000
DPW	Sidewalk Repair & Replacement	\$ 60,000
R&P	Skating Rink Energy Savings	\$ 99,000
R&P	Gibson Aiken Center Roof & Insulation	\$ 115,000
Vehicles/Equipment		
General	Computer Hardware	\$ 30,000
FD	1993 Ladder Truck	\$ 950,000
PD	2005 Chevy Suburban	\$ 52,000
PD	2012 Chevy Impala	\$ 47,000
PD	2012 Chevy Impala	\$ 47,000
General	2008 Pick Up 1/2 Ton	\$ 35,000
DPW	Excavator	\$ 150,000
DPW	2009 Dump Truck	\$ 195,000
DPW	2008 Pick Up 1 Ton	\$ 45,000
		\$ 2,075,000
Borrowing for Ladder Truck		\$ 500,000
<b>Transfer from General Fund</b>		<b>\$ 1,575,000</b>

# CAPITAL PROJECT PLAN (2019-2023)

Town of Brattleboro Capital Project Plan (2019-2023)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>20 - GENERAL SERVICES</b>						
Land/Buildings	Municipal Center					
	Museum and Art Center					
	Slate roof work		\$ 10,000			
	General Services Totals	\$ -	\$ 10,000	\$ -	\$ -	\$ -
<b>28 - LIBRARY</b>						
Land/Buildings	Brooks Memorial Library					
	Fascia soffit Trim		\$ 27,825			
	Window replacement (phase 1)		\$ 62,000			
	Window replacement (phase 2)		\$ 62,000			
	Library Totals	\$ -	\$ 151,825	\$ -	\$ -	\$ -
<b>60 - DPW HIGHWAY PROJECTS</b>						
Land/Buildings	DPW FACILITY IMPROVEMENTS					
	ENGINEERING EVALUATION & DESIGN DPW SITE					
	DPW SALT SHED		\$ 200,000			
	DPW BUILDING UPGRADE					\$ 2,000,000
	DPW MAINTENANCE BUILDING		\$ 200,000			
Infrastructure	STREETS					
	STREET PAVING AND IMPROVEMENTS	\$ 250,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 450,000
	INTERSECTION IMPROVEMENTS					
	WILLIAMS STREET INTERSECTION		\$ 350,000			
	GREEN & HIGH INTERSECTION		\$ 20,000	\$ 200,000		
	MAPLE & FAIRVIEW INTERSECTION			\$ 30,000	\$ 300,000	
	CANAL & MAPLE STREET INTERSECTION				\$ 40,000	\$ 300,000
	COTTON MILL HILL & 142 INTERSECTION					\$ 30,000
	BRIDGES					
	ELLIOT STREET BRIDGE					
	AKLEY ROAD BRIDGE		\$ 250,000			
	BONNYVALE ROAD BRIDGE			\$ 200,000		
	BRIDGE BY JEWETT PLUMBING				\$ 1,000,000	\$ -
	RETAINING WALLS					
	UNION HILL RETAINING WALL					\$ 300,000
	BONNYVALE RETAINING WALL					
	DRAINAGE					
	MAIN STREET DRAINAGE ENG. & DESIGN					\$ 100,000
	SIDEWALK					
	SIDEWALK REPAIR AND REPLACEMENT	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 100,000
	DPW Highway Subtotals	\$ 310,000	\$ 1,390,000	\$ 860,000	\$ 1,830,000	\$ 3,280,000
<b>70 - RECREATION &amp; PARKS DEPARTMENT</b>						
Land/Buildings	Skating Rink					
	Rink Roof Replacement			\$ 250,000		

# CAPITAL PROJECT PLAN (2019-2023)

Town of Brattleboro Capital Project Plan (2019-2023)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Dehumidifier		\$ 50,000			
	60 HP Compressor Rebuild				\$ 10,000	
	100 HP Compressor Rebuild		\$ 10,000			
	Energy Savings Measures	\$ 99,000				
	<b>Memorial Park</b>					
	Maintenance Building			\$ 125,000		
	Paving (Phase 1)		\$ 27,000			
	Paving (Phase 2)				\$ 27,000	
	Picnic Shelter Deck Replacement		\$ 15,000			
	Utilities/Sewer Upgrade			\$ 30,000		
	Upper Field Lighting					\$ 75,000
	Skatepark					
	Dog Park					
	<b>Picnic Shelter - Guilford Street</b>					
	<b>Playgrounds</b>					
	<b>Gibson Aiken Center</b>					
	Replacement G.A. Center Roof Include Insulation	\$ 115,000				
	Window Replacement	\$ -				
	LULA (Modernization Upgrade)		\$ 75,000			
	Upgrade Fire Alarm Panel & Smoke Alarm		\$ 27,000			
	Gibson Aiken Center Parking Lot Repairs					
	Energy Savings Measures			\$ 15,000		
	Pellet Boiler					\$ 365,000
	Generator					\$ 75,000
	<b>Pool</b>					
	Pool Renovations Phase 2 (Deck Replacement)		\$ 90,000			
	Pool Renovations Phase 3 (Renovate Bathroom)			\$ 340,000		
	Pool Renovations Phase 4 (Pump House Equipment)				\$ 75,000	
	Pool Renovations Phase 5 (Wading Pool)					\$ 100,000
	<b>West River Park</b>					
	<b>Recreation &amp; Parks Department - Totals</b>	\$ 214,000	\$ 314,000	\$ 760,000	\$ 112,000	\$ 615,000
	<b>General Fund Subtotal</b>	\$ 524,000	\$ 1,865,825	\$ 1,620,000	\$ 1,942,000	\$ 3,895,000

Grant Funded  
 Bond  
 Lease/Loan  
 Donations  
 Fund Balance  
 Transfer from General Fund

\$ 524,000.00

# CAPITAL EQUIPMENT PLAN (2019-2023)

Town of Brattleboro Capital Equipment Plan (2019-2023)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>20 - GENERAL SERVICES</b>						
Machinery/Equipment	Hardware Upgrade	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	1/2 Ton Maintenance Truck	\$ 35,000				
	<b>General Services Totals</b>	<b>\$ 65,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>35- FIRE DEPARTMENT</b>						
<b>Vehicles</b>						
ME00015	1994 ENGINE Simon			\$ 550,000		
ME00017	2018 Pierce Rescue Pumper (FY2034)					
ME00018	2008 ENGINE Pierce					
ME00022	2012 Pierce Engine (FY2027)					
ME00020	2003 Pace Decom Trailer					
ME00024	1991 LADDER Pierce	\$ 950,000				
ME00025	2004 Bucket TRUCK				\$ 150,000	
ME00023	2011 Pickup Truck				\$ 40,000	
ME00011	2005 Utility Truck				\$ 45,000	
ME00012	2012 Ford Explorer				\$ 40,000	
	2015 GMC Sierra PU (FY2025)			\$ 26,000		
	THERMAL IMAGING					
	RESCUE TOOL (JAWS) #1			\$ 35,000		
	SCBA AIR COMPRESSOR			\$ 33,000		
	RADIO REPLACEMENT			\$ 644,000	\$ 275,000	\$ -
	<b>Fire Totals</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ -</b>
<b>55- POLICE DEPARTMENT</b>						
<b>Vehicles</b>						
ME00192	2009 GMC Canyon Animal Control	\$ -			\$ 35,000	
ME00044	2005 Chevy Suburban	\$ 52,000				
ME00055	6 wheeler					
	2002 Polaris all terrain vehicle		\$ 48,500			
	2014 Ford Explorer		\$ 48,500			
	2014 Ford Explorer				\$ 48,500	
	2017 Ford Explorer				\$ 48,500	
	2017 Ford Taurus				\$ 48,500	
	2017 Ford Taurus				\$ 48,500	
	2012 Chevy Impala	\$ 47,000				
	2016 Ford Explorer			\$ 48,500		
	2012 Chevy Impala	\$ 47,000				
	2016 Explorer			\$ 48,500		
ME00184	2009 Chevy Trailblazer					\$ 35,000
	Guns/Holsters (24)		\$ 35,000			
	Ballistic Vests (27@\$1,000 each)					\$ 10,000
	Upgrade/replace server			\$ 15,000		
	Live-scan Biometric Fingerprint scanner		\$ 30,000			
	<b>Police Totals</b>	<b>\$ 146,000</b>	<b>\$ 162,000</b>	<b>\$ 112,000</b>	<b>\$ 132,000</b>	<b>\$ 93,500</b>
<b>60 - DPW HIGHWAY</b>						
<b>EQUIPMENT LIST - HIGHWAY</b>						
<b>Vehicles</b>						
	<b>Year</b>					
HD-2	2013	Pickup Truck				
HD-3	2009	Dump Truck	\$ 48,000			
HD-4	2004	Dump Truck	\$ 195,000			
HD-5	2008	Pickup Truck	\$ 45,000			
HD-6	2005	772D Grader		\$ 380,000		
HD-7	2003	Dump Truck				

# CAPITAL EQUIPMENT PLAN (2019-2023)

Town of Brattleboro Capital Equipment Plan (2019-2023)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
HD-8	2014 Dump Truck				\$ 215,000	
HD-9	2012 Dump Truck					
HD-10	2003 1 ton Dump					\$ 215,000
HD-11	2013 Dump Truck				\$ 205,000	
HD-12	2010 Dump Truck				\$ 42,000	\$ 45,000
HD-14	2013 Pickup Truck					
HD-15	1993 Catchbasin			\$ 240,000		
HD-18	2001 Excavator	\$ 150,000				
HD-71	1995 Backhoe/Loader					
HD-60	2008 726A Grader					\$ 150,000
HD-66	2006 544K Loader			\$ 150,000		
	L70E Loader					
<b>Machinery/Equipment</b>						
HD-19	2013 Chipper					
HD-20	1992 Trailer					
HD-25	2005 Sweeper					
HD-34	2009 Road Rake		\$ 15,000			
HD-42	2009 Hotbox Trailer			\$ 49,000		
HD-43	500 Paver					
HD-57	2011 Sidewalk Tractor				\$ 130,000	
HD-60A	1994 Snow Blower					\$ 160,000
HD-63	2008 301 Tractor					
HD-66A	2006 MP-3D Snogo					
HD-77	1993 Air Compressor			\$ 20,000		
HD-60	2010 Gledhill A-Plow					
	<b>DPW Highway Subtotals</b>	\$ 390,000	\$ 443,000	\$ 459,000	\$ 592,000	\$ 570,000
<b>70 - RECREATION &amp; PARKS DEPARTMENT</b>						
<b>Vehicles</b>						
ME00092	Truck 401 2011 Dodge 3500 1 Ton Pick-Up					\$ 45,000
ME00091	Truck 400 2015 Ford F350					
ME00189	Truck 402 2008 Chevy 1 Ton Silverado		\$ 42,000			
<b>Equipment</b>						
ME00099	1990 Ford 1530 Tractor			\$ 25,000		
	1992 Zamboni					\$ 90,000
	425 John Deere 1994					
	425 John Deere 1996					
ME00203	2009 Bobcar Compact Tractor					
	Exmark Mower		\$ 15,000			
<b>West River Park</b>						
<b>Machinery/Equipment</b>						
	Zero Turn and Walk Behind					\$ 15,000
	<b>Recreation &amp; Parks Department - Totals</b>	\$ -	\$ 57,000	\$ 25,000	\$ -	\$ 150,000
	<b>General Fund Subtotal</b>	\$ 1,551,000	\$ 692,000	\$ 1,270,000	\$ 1,029,000	\$ 843,500

Grant Funded  
 Bond  
 Lease/Loan  
 Donations  
 Fund Balance  
 Transfer from General Fund

\$ 500,000  
 \$ 1,051,000

**TOWN OF BRATTLEBORO, VERMONT**

**FINANCIAL STATEMENTS  
AS OF JUNE 30, 2017**

**AND  
INDEPENDENT AUDITOR'S REPORT**



**TOWN OF BRATTLEBORO, VERMONT**  
**FINANACIAL STATEMENTS**  
**JUNE 30, 2017**  
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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, 2017, 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, 2017, 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 4 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.

#### *Other 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 introductory section, combining and individual nonmajor fund financial statements, and statistical section 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 7, 2017, 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 7, 2017

**TOWN OF BRATTLEBORO, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

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, 2017**

*Reporting the Town's Most Significant Funds*

The fund financial statements begin on page 11 and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Town Selectboard establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Town's two kinds of funds – governmental and proprietary – use different accounting approaches.

- Governmental funds – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibits D and F that are included in the financial statements.
  
- Proprietary funds – When the Town charges customers for the services it provides – whether to outside customers or to other units of the Town – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

**TOWN OF BRATTLEBORO, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**Financial Highlights**

- The net position of the Town's governmental activities increased by \$1,004,372, or approximately 5.2%. The net position of our business-type activities increased by \$167,499, or approximately 0.5%.
- The cost of all of the Town's programs was \$23,835,250, with no new programs added this year. Program costs were down \$677,427 this year over the previous year due, in large part, to costs associated with a \$1,000,000 VCDP grant for the G.S. Precision expansion project which were incurred in the previous fiscal year.
- The General Fund reported an increase in fund balance this year of \$300,202, which was \$749,427 better than budgeted. This favorable budget variance was due to higher tax revenue; and lower expenditures in employee benefits, police department and fire department.
- The unassigned fund balance of the General Fund was \$2,454,139 as of June 30, 2017. This represents the amount of funds available for future budgets. The committed fund balance of \$1,145,250 was the remaining balance of the original commitment for the Town's portion of the Tropical Storm Irene expenditures (\$45,275) and \$1,099,975 to fund various 2018 capital projects and offset fiscal year 2018 operating expenditures. The non-spendable fund balance was \$558,456, including \$537,949 in prepaid expenditures and inventories of \$20,507.
- The Development Fund reported a decrease in fund balance this year of \$129,355 compared to an increase of \$565,206 in the prior year. This decrease was largely due to the decline in value of an investment and a \$50,000 grant to Bradley House, a residential care facility for seniors.
- The Capital Projects Fund reported an increase in fund balance this year of \$676,340, compared to a decrease of \$932,349 in the prior year. The increase from the previous year was primarily due to bond proceeds which exceeded the capital costs for the police and fire upgrade project incurred during the year.

**Government-wide Financial Analysis**

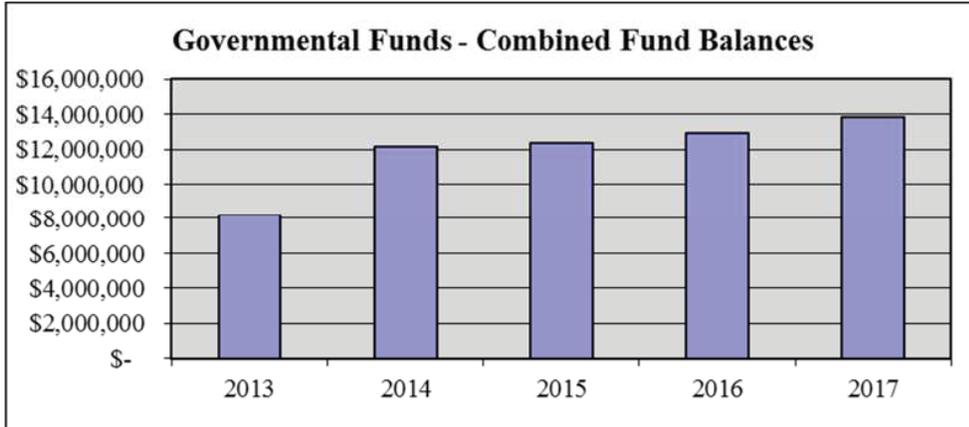
The Statement of Net Position as of June 30, 2017 shows total recorded assets of the Town are \$106,879,039. This includes the net value of capital assets of 79,954,297. Total assets reported in 2016 were \$98,839,667. Of the 2017 assets, \$23,120,201 are current assets. The noncurrent assets are the outstanding development loans and net capital assets, including land, buildings and improvements, utilities systems, parking lots, machinery and equipment and infrastructure. The liabilities of the Town at June 30, 2017 totaled \$52,022,932 including \$5,804,379 in current liabilities, and \$46,218,553 in noncurrent liabilities. The liabilities of the Town at June 30, 2016 totaled \$44,564,396 including \$4,992,029 in current liabilities, and \$39,572,367 in noncurrent liabilities. Deferred inflows of the Town at June 30, 2017 totaled \$4,373,904.

The Statement of Activities reports total operating expenses for 2017 of \$23,835,250 which includes depreciation of capital assets of \$3,943,116. Total expenses for 2016 were \$24,512,677 (including depreciation of capital assets of \$3,696,274). Government-wide expenses include all fund expenditures, but exclude debt principal payments and capital asset purchases. Certain revenues (labeled Program Revenues) offset expenses as they relate to specific programs, such as state and federal grants or fees charged for specific services.

General revenues are mainly the Town property taxes of \$14,408,670 and \$13,961,609 for 2017 and 2016, 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, 2017, the Town's total revenues exceeded expenses by \$1,171,871 and increased net position at June 30, 2017 to \$52,435,715. For the year ending June 30, 2016, revenues exceeded expenses, increasing government-wide net position by \$1,572,612.

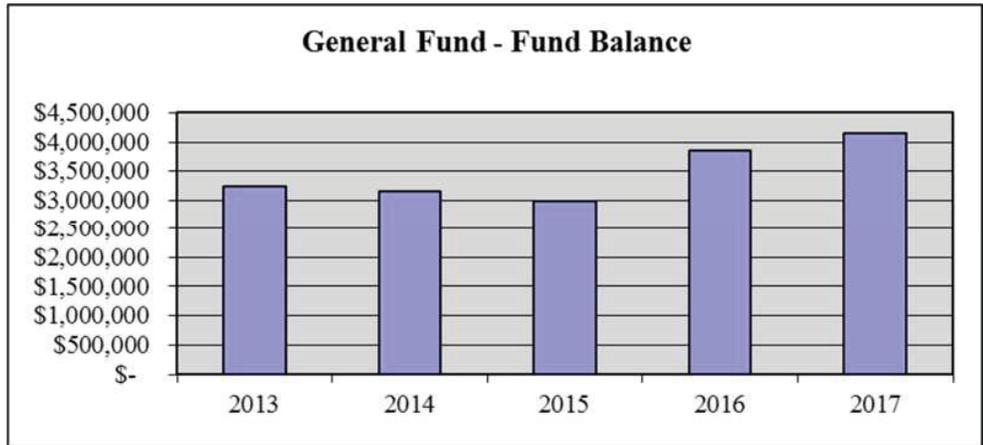
**TOWN OF BRATTLEBORO, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**Governmental Funds**

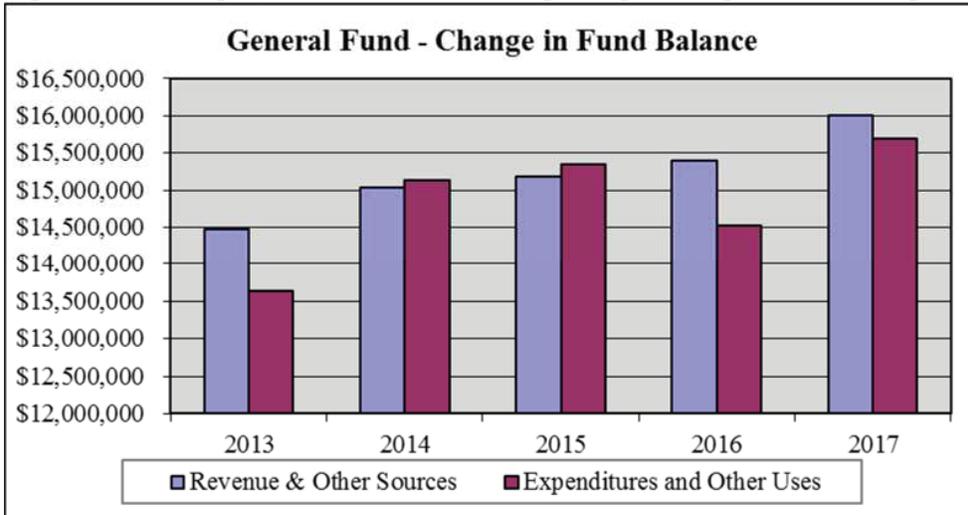


The Town's governmental funds reported combined ending fund balances of \$13,866,910 at June 30, 2017, an increase of \$954,456 for the year then ended.

In 2016 the General Fund experienced an increase in fund balance of \$870,787. In 2017 the General Fund recorded an increase in fund balance of \$300,202, resulting in a June 30, 2017 fund balance of \$4,157,845, of which \$558,456 was non-spendable, \$1,145,250 was committed and \$2,454,139 was unassigned.



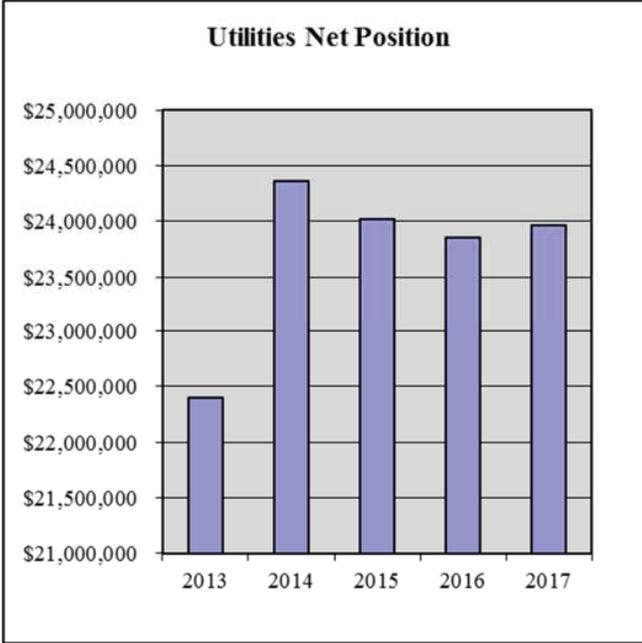
The 2017 increase in fund balance was a result of favorable budget variances in tax revenues; and expenditures in employee benefits, police department and fire department. The 2016 increase in fund balance resulted from favorable budget variances in tax revenues; and expenditures in employee benefits, insurance expense, police department, fire department and public works department.



As shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund, revenues exceeded the budget by \$160,193. Actual expenditures were less than the budgeted expenditures by \$589,234. Monitoring of expenditures and revenues is conducted on an on-going basis with financial reports being reviewed on a monthly basis by the Selectboard.

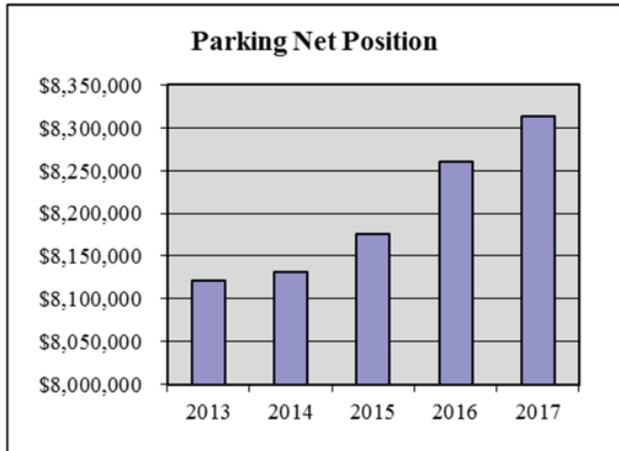
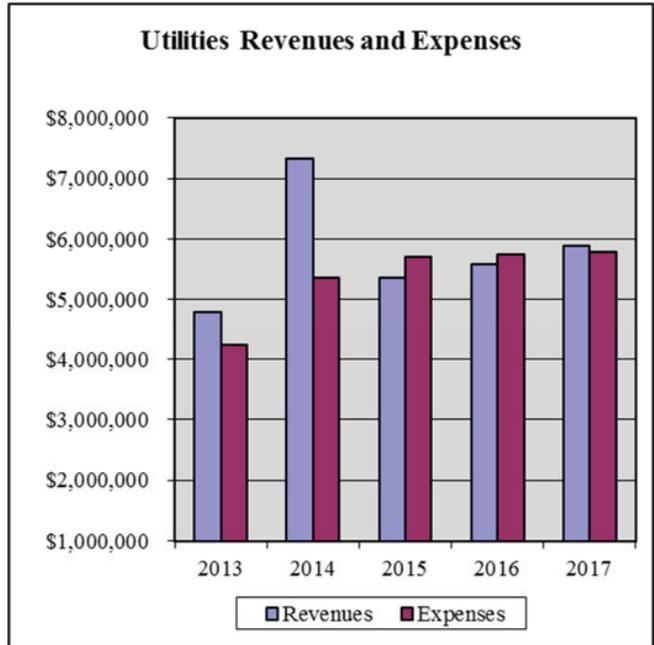
**TOWN OF BRATTLEBORO, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**Proprietary Funds:**



Operating revenues exceeded operating expenses by \$1,019,936 and non-operating revenue was \$23,243 in 2017 compared to \$29,911 in 2016. Non-operating expense for interest for the years ending June 30, 2017 and 2016 were \$678,003 and \$688,223, respectively. Transfers out were \$250,000 in 2017 and 2016.

The Utilities Fund net position increased by \$115,176 in 2017. 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 \$83,628 and non-operating revenue was \$5,595 in 2017 compared to \$700 in 2016. Non-operating expense for interest for the years ending June 30, 2017 and 2016 were \$0 and \$56,002 respectively. Transfers out were \$36,900 in 2017 and 2016.

The Parking Fund showed an increase in net position of \$52,323.

Operating revenue increased by \$41,978 from the previous year due to increased parking ticket revenue. Operating expenses increased by \$135,233, primarily due to increased maintenance expenses and personnel cost. Non-operating expenses decreased by \$56,002, due to bond refinancing.



**TOWN OF BRATTLEBORO, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017**

**Capital Assets and Debt Administration**

*Capital Assets*

At June 30, 2017, the Town had \$79,954,297 compared to \$73,917,914 at June 30, 2016 invested in a broad range of capital assets including land, highway equipment, buildings, park facilities, roads, bridges, water facilities and wastewater facilities. This amount represents a net increase (including additions and deductions) of \$6,036,383 from last year.

*Debt Administration*

As of June 30, 2017, the Governmental Activities had \$13,839,430 in debt and capital leases outstanding compared to \$7,095,798 at June 30, 2016, a net increase of \$6,743,632 (95.0%). This increase is the result of \$7,800,000 in new debt to finance capital improvements at the Town's fire and police facilities and principal payments on governmental debt (\$880,333) and leases (\$176,035). As of June 30, 2017, the Utilities Fund had \$28,161,987 in debt outstanding compared to \$29,520,428 at June 30, 2016, a decrease of \$1,358,441 (4.6%). This decrease is due to principal payments on debt (\$1,530,876) and leases (\$26,196), offset by an increase in new debt for the wastewater upgrade project of \$198,631. As of June 30, 2017, the Parking Fund had \$800,000 in outstanding debt compared to \$1,000,000 at June 30, 2016, representing a decrease of \$200,000 (20.0%). This decrease is due to principal payments of \$200,000.

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

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

In fiscal year 2018, 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 2018.

Total fiscal year 2018 General Fund budgeted expenditures approved by the Town Meeting Members was \$17,493,841 which represents an increase of \$1,205,583 from the fiscal year 2017 budgeted expenditures. This increase is primarily the result of increases in transfers to the Capital Fund and Solid Waste Fund. The municipal portion of the Town's property taxes approved by Town Meeting Members as part of the overall fiscal year 2018 budget was \$14,277,946 which represents an increase of \$416,672 from the property taxes approved in fiscal year 2017. The fiscal year 2018 municipal property tax rate (including the local agreement rate) was \$1.2214 per \$100.00 of valuation. This represents an increase of \$0.0307 per \$100.00 of valuation (2.6%).

Total fiscal year 2018 Utility Fund budgeted expenditures approved by the Selectboard was \$5,969,618, which represents an increase of \$31,716 from the fiscal year 2017 budgeted expenditures. Total fiscal year 2018 Utility Fund budgeted revenues are \$5,902,793, which is up 5.3% over fiscal year 2017 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**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

Exhibit A

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 17,547,368	\$ 224,630	\$ 17,771,998
Investments	2,018,872	-	2,018,872
Receivables: net of allowance for uncollectibles			
Property taxes	480,447	-	480,447
Accounts	512,603	1,478,377	1,990,980
Internal balances	(5,317,235)	5,317,235	-
Prepaid expenses	544,069	141,422	685,491
Inventory	20,507	151,906	172,413
Loans receivable, net of allowance for uncollectibles	3,804,541	-	3,804,541
Capital assets (net of accumulated depreciation)			
Land and land improvements	4,476,298	2,564,306	7,040,604
Construction in Progress	6,527,603	1,960,355	8,487,958
Buildings and building improvements	4,191,758	39,553,320	43,745,078
Vehicles and equipment	2,622,383	1,100,196	3,722,579
Roads, Bridges and sidewalks	6,572,164		6,572,164
Distribution and Collection Systems	-	10,385,914	10,385,914
Total Assets	<u>44,001,378</u>	<u>62,877,661</u>	<u>106,879,039</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Town's Participation in VMERS	1,768,972	-	1,768,972
Deferred OPEB expense	184,540	-	184,540
Total deferred outflows	<u>1,953,512</u>	<u>-</u>	<u>1,953,512</u>
<b>LIABILITIES:</b>			
Accounts payable	2,048,775	150,461	2,199,236
Accrued Payroll	121,565	22,897	144,462
Accrued Compensated absences	129,085	126,945	256,030
Accrued Interest	75,455	196,782	272,237
Due to fiduciary funds	30,000	-	30,000
Noncurrent Liabilities			
Due within One year	1,193,087	1,709,327	2,902,414
Due in more than One Year	18,965,893	27,252,660	46,218,553
Total Liabilities	<u>22,563,860</u>	<u>29,459,072</u>	<u>52,022,932</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred revenue and grants	3,212,997	1,140,786	4,353,783
Related to Town's Participation in VMERS	20,121	-	20,121
Total deferred inflows of resources	<u>3,233,118</u>	<u>1,140,786</u>	<u>4,373,904</u>
<b>NET POSITION:</b>			
Net investment in capital assets	10,550,776	26,602,104	37,152,880
Restricted for:			
Community Development	3,411,119		3,411,119
Capital Projects	5,757,144		5,757,144
Recreation and Parks	376,632		376,632
Reappraisal	256,550		256,550
Other	220,097		220,097
Unrestricted	(414,406)	5,675,699	5,261,293
Total net position	<u>\$ 20,157,912</u>	<u>\$ 32,277,803</u>	<u>\$ 52,435,715</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, 2017**

Exhibit B

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
<b>FUNCTIONS/PROGRAMS:</b>							
Governmental activities -							
General government	\$ 7,042,327	\$ 1,104,096	\$ 424,280	\$ -	\$ (5,513,951)	\$ -	\$ (5,513,951)
Public safety	5,110,888	353,750	126,830	415	(4,629,893)	-	(4,629,893)
Public works	2,357,353	605,085	4,298	-	(1,747,970)	-	(1,747,970)
Culture and recreation	1,851,351	419,954	473,003	-	(958,394)	-	(958,394)
Recycling and solid waste	780,394	-	308,504	-	(471,890)	-	(471,890)
Other	396,244	300	-	31,954	(363,990)	-	(363,990)
Total governmental activities	<u>17,538,557</u>	<u>2,483,185</u>	<u>1,336,915</u>	<u>32,369</u>	<u>(13,686,088)</u>	<u>-</u>	<u>(13,686,088)</u>
Business-type activities -							
Utilities	5,527,438	136,624	5,693,241	56,289	-	358,716	358,716
Parking	769,255	-	852,863	20	-	83,628	83,628
Total business-type activities	<u>6,296,693</u>	<u>136,624</u>	<u>6,546,104</u>	<u>56,309</u>	<u>-</u>	<u>442,344</u>	<u>442,344</u>
	<u>\$ 23,835,250</u>	<u>\$ 2,619,809</u>	<u>\$ 7,883,019</u>	<u>\$ 88,678</u>	<u>(13,686,088)</u>	<u>442,344</u>	<u>(13,243,744)</u>
GENERAL REVENUES:							
					14,408,670	-	14,408,670
					(5,110)	12,055	6,945
					286,900	(286,900)	-
					<u>14,690,460</u>	<u>(274,845)</u>	<u>14,415,615</u>
					1,004,372	167,499	1,171,871
					<u>19,153,540</u>	<u>32,110,304</u>	<u>51,263,844</u>
					<u>\$ 20,157,912</u>	<u>\$ 32,277,803</u>	<u>\$ 52,435,715</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF BRATTLEBORO, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2017**

Exhibit C

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,877,006	\$ -	\$ 6,666,764	\$ 3,598	\$ 17,547,368
Investments	-	2,018,872	-	-	2,018,872
Receivables:					
Property taxes	480,447	-	-	-	480,447
Loans receivable, net of allowance for uncollectibles	-	3,804,541	-	-	3,804,541
Accounts receivable - other	188,860	-	8,000	315,743	512,603
Internal balances	-	715,917	1,003,386	1,003,805	2,723,108
Prepaid expenditures	537,949	-	-	6,120	544,069
Inventory	20,507	-	-	-	20,507
Total assets	<u>\$ 12,104,769</u>	<u>\$ 6,539,330</u>	<u>\$ 7,678,150</u>	<u>\$ 1,329,266</u>	<u>\$ 27,651,515</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Warrants and accounts payable	\$ 505,614	\$ -	\$ 1,347,945	\$ 195,216	\$ 2,048,775
Accrued liabilities -					
Payroll	116,690	-	-	4,875	121,565
Compensated absences	129,085	-	-	-	129,085
Other	75,455	-	-	-	75,455
Due to other funds	6,975,302	172,611	840,638	81,792	8,070,343
Total liabilities	<u>7,802,146</u>	<u>172,611</u>	<u>2,188,583</u>	<u>281,883</u>	<u>10,445,223</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred property taxes	126,385	-	-	-	126,385
Deferred revenue and grants	18,393	2,955,600	44,900	194,104	3,212,997
Total deferred inflows of resources	<u>144,778</u>	<u>2,955,600</u>	<u>44,900</u>	<u>194,104</u>	<u>3,339,382</u>
<b>FUND EQUITY:</b>					
Fund balances -					
Nonspendable	558,456	848,941	-	6,120	1,413,517
Restricted	-	2,512,674	4,611,894	327,240	7,451,808
Committed	1,145,250	222,115	-	519,919	1,887,284
Assigned	-	-	832,773	-	832,773
Unassigned	2,454,139	(172,611)	-	-	2,281,528
Total fund balances	<u>4,157,845</u>	<u>3,411,119</u>	<u>5,444,667</u>	<u>853,279</u>	<u>13,866,910</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 12,104,769</u>	<u>\$ 6,539,330</u>	<u>\$ 7,678,150</u>	<u>\$ 1,329,266</u>	<u>\$ 27,651,515</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, 2017**

Exhibit C

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 13,866,910
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	53,538,538
Accumulated depreciation	(29,148,332)
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.	
	(558,328)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Capital lease liability - current	(112,754)
Capital lease liability - noncurrent	(478,676)
Long-term debt - current	(1,080,333)
Long-term debt - noncurrent	(12,167,667)
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	1,768,972
Deferred pension credits	(20,121)
Net pension liability	(2,554,228)
Deferred OPEB expense	184,540
Net OPEB liability	(3,206,994)
Deferred property taxes are reported in the governmental funds to offset uncollected property taxes which are not available financial resources.	
	<u>126,385</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>20,157,912</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, 2017**

Exhibit D

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
<b>REVENUES:</b>					
Property taxes	\$ 14,454,523	\$ -	\$ -	\$ -	\$ 14,454,523
Licenses and permits	175,867	-	-	-	175,867
Investment income (loss)	8,480	(42,655)	28,640	425	(5,110)
Intergovernmental	397,780	-	246,996	1,394,476	2,039,252
Donations	-	-	339,818	103,970	443,788
Other departmental revenue	663,176	300	27,506	502,580	1,193,562
Total revenues	<u>15,699,826</u>	<u>(42,355)</u>	<u>642,960</u>	<u>2,001,451</u>	<u>18,301,882</u>
<b>EXPENDITURES:</b>					
Current -					
General government	2,338,647	87,000	-	1,019,587	3,445,234
Human services	140,765	-	-	176,490	317,255
Public safety	4,515,429	-	-	156,853	4,672,282
Public works	1,683,543	-	-	3,560	1,687,103
Culture and recreation	1,359,739	-	-	217,438	1,577,177
Recycling and solid waste	-	-	-	780,394	780,394
Pension and benefits	2,776,649	-	-	-	2,776,649
Capital Expenditures					
General government			133,822		133,822
Public safety			7,263,748		7,263,748
Public works			746,833		746,833
Culture and recreation			581,217		581,217
Debt service - Principal	880,333	-	-	-	880,333
- Capital lease principal	176,035	-	-	-	176,035
- Interest	396,244	-	-	-	396,244
Total expenditures	<u>14,267,384</u>	<u>87,000</u>	<u>8,725,620</u>	<u>2,354,322</u>	<u>25,434,326</u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	<u>1,432,442</u>	<u>(129,355)</u>	<u>(8,082,660)</u>	<u>(352,871)</u>	<u>(7,132,444)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from borrowing	-	-	7,800,000	-	7,800,000
Operating transfers in (out), net	(1,132,240)	-	959,000	460,140	286,900
Total other financing sources (uses)	<u>(1,132,240)</u>	<u>-</u>	<u>8,759,000</u>	<u>460,140</u>	<u>8,086,900</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>300,202</u>	<u>(129,355)</u>	<u>676,340</u>	<u>107,269</u>	<u>954,456</u>
<b>FUND BALANCES, July 1, 2016</b>	<u>3,857,643</u>	<u>3,540,474</u>	<u>4,768,327</u>	<u>746,010</u>	<u>12,912,454</u>
<b>FUND BALANCES, June 30, 2017</b>	<u>\$ 4,157,845</u>	<u>\$ 3,411,119</u>	<u>\$ 5,444,667</u>	<u>\$ 853,279</u>	<u>\$ 13,866,910</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, 2017**

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	\$	954,456
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		8,725,620
Depreciation		(1,283,800)
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		(172,238)
Current year		126,385
Accrued compensated absences are fully accrued for the governmental activities, exceeding the limited accrual for fund accounting by these amounts.		
Prior year		394,366
Current year		(558,328)
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		(213,641)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.		
Proceeds from borrowing - bonds payable		-
Proceeds from borrowing - notes payable		
Proceeds from borrowing		(7,800,000)
Debt service - principal		880,333
Capital lease - principal		176,035
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		(224,816)
Change in net position of governmental activities - Government-wide Statement of Activities	\$	<u>1,004,372</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF BRATTLEBORO, VERMONT** Exhibit F  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis)</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 14,316,274	\$ 14,454,523	\$ 138,249
Interest income	7,000	8,480	1,480
Departmental revenue -			
Town Manager	146,500	159,621	13,121
Finance	50,000	52,586	2,586
Town Clerk	132,200	129,513	(2,687)
Listers	2,050	764	(1,286)
General services	-	-	-
Risk management	-	1,361	1,361
Planning	45,050	46,354	1,304
Benefits	-	607	607
Library	49,250	42,997	(6,253)
Fire	18,700	14,031	(4,669)
Refuse/recycle	-	-	-
Municipal Center	20,000	19,506	(494)
Police	141,109	112,799	(28,310)
Public works	4,000	4,043	43
Parks and recreation	225,000	254,861	29,861
Reimbursements	-	-	-
Intergovernmental - regional	<u>382,500</u>	<u>397,780</u>	<u>15,280</u>
Total revenues	<u><u>15,539,633</u></u>	<u><u>15,699,826</u></u>	<u><u>160,193</u></u>
<b>EXPENDITURES:</b>			
Administration -			
Town Manager	225,533	224,869	664
Finance	339,416	336,680	2,736
Town Attorney	108,500	104,780	3,720
Town Clerk	187,140	193,635	(6,495)
Listers	160,387	155,035	5,352
General services	204,450	205,207	(757)
Risk management	637,000	606,735	30,265
Planning	207,007	192,583	14,424
Employee benefits	3,174,844	2,776,649	398,195
Debt service - bonds, notes, lease	1,445,806	1,452,612	(6,806)
Human services	140,765	140,765	-

The notes to financial statements are an integral part of this statement.

**TOWN OF BRATTLEBORO, VERMONT** Exhibit F  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**

(Page 2 of 2)

	Final <u>Budget</u>	Actual (Budgetary <u>Basis)</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES (CONTINUED):</b>			
Auxiliary services	404,000	415,379	(11,379)
Library	619,267	596,065	23,202
Fire Department	1,863,251	1,753,198	110,053
Recycling and solid waste	-	-	-
Municipal center	166,618	134,559	32,059
Police Department	1,991,452	1,902,822	88,630
Police dispatch	468,012	444,030	23,982
Public works	1,618,723	1,683,543	(64,820)
Regional	105,000	106,564	(1,564)
Recreation and parks	786,447	763,674	22,773
Assessment - BABB	<u>78,000</u>	<u>78,000</u>	-
Total expenditures	<u><u>14,931,618</u></u>	<u><u>14,267,384</u></u>	<u><u>664,234</u></u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	<u><u>608,015</u></u>	<u><u>1,432,442</u></u>	<u><u>824,427</u></u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	299,400	299,400	-
Operating transfers out	<u>(1,356,640)</u>	<u>(1,431,640)</u>	<u>(75,000)</u>
Total other financing sources (uses)	<u><u>(1,057,240)</u></u>	<u><u>(1,132,240)</u></u>	<u><u>(75,000)</u></u>
<b>NET CHANGE IN FUND BALANCES</b>	\$ <u><u>(449,225)</u></u>	\$ <u><u>300,202</u></u>	\$ <u><u>749,427</u></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, 2017**

Exhibit G

	<u>Utilities Fund</u>	<u>Parking Fund</u>	<u>Totals Proprietary Funds</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ 224,580	\$ 50	\$ 224,630
Accounts receivable: net of allowance for uncollectibles			
Accounts	1,478,377	-	1,478,377
Due from other funds	4,821,849	495,386	5,317,235
Inventory	151,906	-	151,906
Prepaid expenses	120,834	20,588	141,422
Capital assets (net of accumulated depreciation)			
Land and land improvements	1,423,716	1,140,590	2,564,306
Construction in Progress	1,960,355		1,960,355
Buildings and building improvements	32,120,908	7,432,412	39,553,320
Distribution and Collection Systems	10,385,914		10,385,914
Vehicles and equipment	1,055,244	44,952	1,100,196
Total assets	<u>53,743,683</u>	<u>9,133,978</u>	<u>62,877,661</u>
<b>LIABILITIES:</b>			
Accounts payable	146,642	3,819	150,461
Accrued payroll	20,072	2,825	22,897
Accrued Compensated absences	112,112	14,833	126,945
Accrued Interest	196,782	-	196,782
Noncurrent Liabilities			-
Due within One year	1,509,327	200,000	1,709,327
Due in more than One Year	<u>26,652,660</u>	<u>600,000</u>	<u>27,252,660</u>
Total liabilities	<u>28,637,595</u>	<u>821,477</u>	<u>29,459,072</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred revenue and grants	<u>1,140,786</u>	<u>-</u>	<u>1,140,786</u>
<b>NET POSITION:</b>			
Net investment in capital assets	18,784,150	7,817,954	26,602,104
Restricted	-	-	-
Unrestricted	<u>5,181,152</u>	<u>494,547</u>	<u>5,675,699</u>
Total net position	<u>\$ 23,965,302</u>	<u>\$ 8,312,501</u>	<u>\$ 32,277,803</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, 2017**

Exhibit H

	Utilities <u>Fund</u>	Parking <u>Fund</u>	Totals Proprietary <u>Funds</u>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 5,693,241	\$ 852,863	\$ 6,546,104
Interest and penalties	39,506	-	39,506
Intergovernmental	136,624	-	136,624
Miscellaneous	<u>-</u>	<u>20</u>	<u>20</u>
Total operating revenues	<u>5,869,371</u>	<u>852,883</u>	<u>6,722,254</u>
<b>OPERATING EXPENSES:</b>			
Personnel services	1,331,512	248,644	1,580,156
Contractual services	416,023	44,806	460,829
Supplies and materials	203,561	31,983	235,544
Maintenance	200,357	161,687	362,044
Heat, light and power	282,497	30,860	313,357
Depreciation	2,408,041	251,275	2,659,316
Miscellaneous	<u>7,444</u>	<u>-</u>	<u>7,444</u>
Total operating expenses	<u>4,849,435</u>	<u>769,255</u>	<u>5,618,690</u>
Operating income	<u>1,019,936</u>	<u>83,628</u>	<u>1,103,564</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Gain on sale of assets	16,783	-	16,783
Investment income	6,460	5,595	12,055
Interest expense	<u>(678,003)</u>	<u>-</u>	<u>(678,003)</u>
Total nonoperating revenues (expenses)	<u>(654,760)</u>	<u>5,595</u>	<u>(649,165)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	365,176	89,223	454,399
Operating transfers out	<u>(250,000)</u>	<u>(36,900)</u>	<u>(286,900)</u>
<b>CHANGE IN NET POSITION</b>	115,176	52,323	167,499
<b>NET POSITION, July 1, 2016</b>	<u>23,850,126</u>	<u>8,260,178</u>	<u>32,110,304</u>
<b>NET POSITION, June 30, 2017</b>	\$ <u>23,965,302</u>	\$ <u>8,312,501</u>	\$ <u>32,277,803</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, 2017**

Exhibit I

	Utilities Fund	Parking Fund	Totals Proprietary Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 5,664,989	\$ 852,883	\$ 6,517,872
Cash paid to suppliers for goods and services	(1,779,417)	(276,627)	(2,056,044)
Cash payments to employees for services	<u>(1,319,511)</u>	<u>(249,781)</u>	<u>(1,569,292)</u>
Net cash provided (used) by operating activities	<u>2,566,061</u>	<u>326,475</u>	<u>2,892,536</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received on investments	<u>6,460</u>	<u>5,595</u>	<u>12,055</u>
Net cash provided (used) by investing activities	<u>6,460</u>	<u>5,595</u>	<u>12,055</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
(Increase)Decrease in pooled cash due from other funds	735,453	(95,170)	640,283
Operating transfer from (to) other funds	<u>(250,000)</u>	<u>(36,900)</u>	<u>(286,900)</u>
Net cash provided (used) by noncapital financing activities	<u>485,453</u>	<u>(132,070)</u>	<u>353,383</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchase of capital assets, net	(1,237,096)	-	(1,237,096)
Contributed capital - intergovernmental grants	-	-	-
Proceeds from borrowing	198,631	-	198,631
Payments on bonds and bond anticipation note	(1,557,072)	(200,000)	(1,757,072)
Interest expense on bonds and notes	<u>(678,003)</u>	<u>-</u>	<u>(678,003)</u>
Net cash provided (used) by capital and related financing activities	<u>(3,273,540)</u>	<u>(200,000)</u>	<u>(3,473,540)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(215,566)	-	(215,566)
<b>CASH AND CASH EQUIVALENTS, July 1, 2016</b>	<u>440,146</u>	<u>50</u>	<u>440,196</u>
<b>CASH AND CASH EQUIVALENTS, June 30, 2017</b>	<u>\$ 224,580</u>	<u>\$ 50</u>	<u>\$ 224,630</u>
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>			
<b>OPERATING ACTIVITIES:</b>			
Operating income	\$ 1,019,936	\$ 83,628	\$ 1,103,564
Depreciation expense	2,408,041	251,275	2,659,316
(Increase) decrease in accounts receivable	(122,518)	-	(122,518)
(Increase) decrease in inventory	5,260	-	5,260
(Increase) decrease in prepaid expenses	(15,860)	(2,218)	(18,078)
Increase (decrease) in accounts payable	(658,935)	(5,073)	(664,008)
Increase (decrease) in deferred revenue	(81,864)	-	(81,864)
Increase (decrease) in accrued liabilities	<u>12,001</u>	<u>(1,137)</u>	<u>10,864</u>
Net cash provided (used) by operating activities	<u>\$ 2,566,061</u>	<u>\$ 326,475</u>	<u>\$ 2,892,536</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, 2017**

Exhibit J

	Public Trust Funds Held By <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 10,375	\$ 18,837	\$ 618,582
Investments, at fair value	220,325	-	1,556,867
Due from other funds	<u>30,000</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>260,700</u></u>	<u><u>18,837</u></u>	<u><u>2,175,449</u></u>
<b>LIABILITIES:</b>			
Accounts payable	-	9,087	-
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>-</u></u>	<u><u>9,087</u></u>	<u><u>-</u></u>
<b>NET POSITION:</b>			
Held in trust for specific purpose	260,700	5,000	2,175,449
Held in trust for restricted purpose	<u>-</u>	<u>4,750</u>	<u>-</u>
Total net position	\$ <u><u>260,700</u></u>	\$ <u><u>9,750</u></u>	\$ <u><u>2,175,449</u></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, 2017**

Exhibit K

	Public Trust Funds Held by <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>
<b>ADDITIONS:</b>			
Investment earnings -			
Investment income	\$ 4,633	\$ 9	\$ 30,813
Net increase (decrease) in fair value of investments	18,567	-	199,691
Operating transfers in	-	-	-
Contributions	-	-	10,585
Total additions	<u>23,200</u>	<u>9</u>	<u>241,089</u>
<b>DEDUCTIONS:</b>			
Broker fees	-	-	13,135
Miscellaneous	3,797	9	348,499
Operating transfer out	-	-	-
Total deductions	<u>3,797</u>	<u>9</u>	<u>361,634</u>
<b>CHANGE IN NET POSITION</b>	<u>19,403</u>	<u>-</u>	<u>(120,545)</u>
NET POSITION, July 1, 2016	241,297	9,750	2,295,994
NET POSITION, June 30, 2017	\$ <u>260,700</u>	\$ <u>9,750</u>	\$ <u>2,175,449</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**1. Summary of significant accounting policies:**

Organization - The Town of Brattleboro, Vermont (the Town), is organized according to Vermont State Law and Town Charter, under the governance of a 5 member Select board to provide the following services for the Town of Brattleboro: public health and safety-police and fire, highways and streets, water, health and social services, culture and recreation, public improvements, sanitation, planning, zoning and general administration services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

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

Basic Financial Statements – Government – Wide Statements - The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's Development Fund, Capital Projects Fund and several Non-Major Fund activities are classified as governmental. The Town's Utility and Parking Fund activities are classified as business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column and are reported on the full accrual, economic resources basis, which recognizes all assets, deferred outflows of resources, liabilities and deferred inflows of resources. The Town's net position is reported in three parts – net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

The government-wide statement of Activities reports both the gross and net cost of each of the Town's governmental and business-type activities (utility and parking). The activities are supported by property taxes, certain intergovernmental revenues, and charges for services. The Statement of Activities reduces gross expenses (including depreciation) by related program revenue, including operating and capital grants. Program revenues must be directly associated with the activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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, 2017**

**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 nonspendable, 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, 2017**

**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, 2017**

**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 separate financial statements 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, 2017**

**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, 2017, 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, 2017 are as follows:

	Governmental <u>Activities</u>	Fiduciary <u>Funds</u>	<u>Total</u>
Certificates of deposit	\$ -	\$ -	\$ -
U.S. Government obligations	\$ 2,018,872	\$ 29,982	\$ 2,048,854
International obligations	-	-	-
Municipal obligations	-	31,134	31,134
Corporate obligations	-	452,025	452,025
Common and preferred stock	-	984,743	984,743
Mutual funds - various	-	279,308	279,308
	<u>\$ 2,018,872</u>	<u>\$ 1,777,192</u>	<u>\$ 3,796,064</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, 2017 are as follows:

	Fair <u>Value</u>	<u>Investment Maturity</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 obligation	\$ 2,048,854	\$ -	\$ -	\$ 2,048,854	\$ -
International obligations	-	-	-	-	-
Municipal obligations	31,134	-	10,749	-	20,385
Corporate obligations	<u>452,025</u>	-	<u>424,398</u>	-	<u>27,627</u>
	<u>\$ 2,532,013</u>	<u>\$ -</u>	<u>\$ 435,147</u>	<u>\$ 2,048,854</u>	<u>\$ 48,012</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, 2017, the Town holds \$2,018,872 of its investments in a US Treasury Strip which matures in February 2023 held at Morgan Stanley which represents 50% 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, 2017**

**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, 2017**

**4. Capital assets:**

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Increase	Decrease	Balance June 30, 2017
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 1,416,716	\$ 33,498	\$ -	\$ 1,450,214
Construction in process	<u>1,037,366</u>	<u>5,695,343</u>	<u>205,106</u>	<u>6,527,603</u>
Total capital assets, not depreciated	<u>2,454,082</u>	<u>5,728,841</u>	<u>205,106</u>	<u>7,977,817</u>
Capital assets, depreciated:				
Buildings and improvements	6,803,332	1,198,483	77,698	7,924,117
Improvements, other	5,399,646	959,964	-	6,359,610
Machinery and equipment	8,287,939	479,992	622,322	8,145,609
Infrastructure	<u>22,567,939</u>	<u>563,446</u>	<u>-</u>	<u>23,131,385</u>
Total capital assets, depreciated	<u>43,058,856</u>	<u>3,201,885</u>	<u>700,020</u>	<u>45,560,721</u>
Less accumulated depreciation for:				
Buildings and improvements	3,585,200	224,857	77,698	3,732,359
Improvements, other	3,090,790	242,736	-	3,333,526
Machinery and equipment	5,669,563	475,985	622,322	5,523,226
Infrastructure	<u>16,218,999</u>	<u>340,222</u>	<u>-</u>	<u>16,559,221</u>
Total accumulated depreciation	<u>28,564,552</u>	<u>1,283,800</u>	<u>700,020</u>	<u>29,148,332</u>
Total capital assets, depreciated, net	<u>14,494,304</u>	<u>1,918,085</u>	<u>-</u>	<u>16,412,389</u>
Capital assets, net, governmental	<u>16,948,386</u>	<u>7,646,926</u>	<u>205,106</u>	<u>24,390,206</u>
Business-type activities -				
Capital assets, not depreciated:				
Land	1,364,025	-	-	1,364,025
Construction in process	<u>2,029,767</u>	<u>1,079,492</u>	<u>1,148,904</u>	<u>1,960,355</u>
Total capital assets, not depreciated	<u>3,393,792</u>	<u>1,079,492</u>	<u>1,148,904</u>	<u>3,324,380</u>
Capital assets, depreciated:				
Utilities - water	22,547,912	1,223,476	22,374	23,749,014
Utilities - sewer	49,166,054	99,815	13,345	49,252,524
Parking	<u>11,231,182</u>	<u>-</u>	<u>-</u>	<u>11,231,182</u>
Total capital assets, depreciated	<u>82,945,148</u>	<u>1,323,291</u>	<u>35,719</u>	<u>84,232,720</u>
Less accumulated depreciation for:				
Utilities - water	11,082,029	628,415	22,374	11,688,070
Utilities - sewer	15,315,456	1,779,626	13,345	17,081,737
Parking	<u>2,971,927</u>	<u>251,275</u>	<u>-</u>	<u>3,223,202</u>
Total accumulated depreciation	<u>29,369,412</u>	<u>2,659,316</u>	<u>35,719</u>	<u>31,993,009</u>
Total capital assets, depreciated, net	<u>53,575,736</u>	<u>(1,336,025)</u>	<u>-</u>	<u>52,239,711</u>
Capital assets, net, business-type	<u>56,969,528</u>	<u>(256,533)</u>	<u>1,148,904</u>	<u>55,564,091</u>
Capital assets, net	<u>\$ 73,917,914</u>	<u>\$ 7,390,393</u>	<u>\$ 1,354,010</u>	<u>\$ 79,954,297</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**4. Capital assets (continued):**

Depreciation expense of \$1,283,800 in the governmental activities was allocated to expenses of the general government (\$114,411), public safety (\$224,965), public works (\$670,250) and culture and recreation (\$274,174) programs based on capital assets assigned to those functions.

Depreciation expense of \$2,659,316 in the business-type activities was recorded in the Utilities Fund (\$2,408,041) and the Parking Fund (\$251,275) 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, 2017 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 6,975,302
Development Fund	715,917	172,611
Capital Projects Fund	1,003,386	840,638
Other Governmental Funds	<u>1,003,805</u>	<u>81,792</u>
	<u>2,723,108</u>	<u>8,070,343</u>
Proprietary funds -		
Utilities Fund	4,821,849	-
Parking Fund	<u>495,386</u>	-
	<u>5,317,235</u>	-
Fiduciary funds	<u>30,000</u>	-
	<u>\$ 8,070,343</u>	<u>\$ 8,070,343</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, 2017 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 299,400	\$ 1,431,640
Development Fund	-	-
Capital Projects Fund	959,000	-
Other Governmental Funds	472,640	12,500
Utilities Fund	-	250,000
Parking Fund	-	36,900
Fiduciary funds	-	-
	<u>\$ 1,731,040</u>	<u>\$ 1,731,040</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
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**6. Interfund transfers (continued):**

The General Fund received transfers of \$286,900 from the proprietary funds and \$12,500 from Other Governmental Funds as reimbursement of expenditures for administration and other operating costs. The General Fund transferred \$472,640 to Other Governmental Funds, and \$959,000 to the Capital Projects Fund.

**7. Long-term Liabilities:**

Outstanding long-term debt for the year ended June 30, 2017 consisted of:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
Governmental activities -					
Notes payable (1.44 - 2.06%):					
Fire Equipment Note					
payments through April 2018	148,000	-	74,000	74,000	74,000
Highway Equipment Note					
payments through July 2020	632,000	-	158,000	474,000	158,000
General obligation bonds (0.44% - 5.24%):					
General purpose, maturities through -					
November 2017	95,000	-	50,000	45,000	45,000
November 2022	195,000	-	30,000	165,000	30,000
November 2028	4,333,333	-	333,333	4,000,000	333,333
November 2031	925,000	-	235,000	690,000	50,000
November 2036	-	7,800,000	-	7,800,000	390,000
Capital Lease	-	-	-	591,340	112,754
Compensated Absences	-	-	-	558,328	-
Net OPEB Liability	-	-	-	3,206,994	-
Net Pension Liability	-	-	-	2,554,228	-
	<u>                    </u>				
Total governmental activities	\$ <u>6,328,333</u>	\$ <u>7,800,000</u>	\$ <u>880,333</u>	\$ <u>20,158,890</u>	\$ <u>1,193,087</u>
Business-type activities -					
General obligation bonds (2.0% - 5.64%):					
Parking, through December 2020	\$ 1,000,000	\$ -	\$ 200,000	\$ 800,000	\$ 200,000
Wastewater, Revolving Loan Fund -					
RF1-127, through December 2033	11,886,863	-	555,142	11,331,721	566,244
RF1-024, through September 2031	2,168,223	-	116,325	2,051,898	118,652
RF1-171, through June 2036	786,369	198,631	86,583	898,417	39,334
Wastewater, Recovery Zone Economic					
Development, through December 2030	10,645,000	-	595,000	10,050,000	605,000
Special obligation bonds (-3.0% - 2.0%):					
Tri-Park Water, through June 2043	1,735,263	-	64,269	1,670,994	64,269
Tri-Park Sewer, through June 2033	2,272,514	-	113,557	2,158,957	115,828
	<u>                    </u>				
Total business-type activities	\$ <u>30,494,232</u>	\$ <u>198,631</u>	\$ <u>1,730,876</u>	\$ <u>28,961,987</u>	\$ <u>1,709,327</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**7. Long-term debt (continued):**

Government Activities – Notes Payable

Fire Equipment - A capital equipment note of \$222,000 was obtained in April 2015 to finance the purchase of air packs for the fire department. The note is payable over three years with an interest rate of 1.44%.

Highway Equipment - A capital equipment note of \$632,000 was obtained in July 2015 to finance the purchase of rolling stock for the public works and police departments. The note is payable over four years with an interest rate of 1.51%.

Government Activities – Obligation Bonds

General Purpose November 2017 - The Town issued a \$530,000 bond in July 2008 through the Vermont Municipal Bond Bank for building improvements and firefighting equipment. The bond is payable in nine annual installments ranging from \$45,000 to \$65,000 from December 2009 to November 2017.

General Purpose November 2022 - The Town issued a \$405,000 bond in July 2007 through the Vermont Municipal Bond Bank for building improvements and the purchase of land for a park. The bond is payable in thirteen annual installments ranging from \$35,000 to \$25,000 from November 2010 to November 2022.

General Purpose November 2028 - The Town has authorized bonds in an amount not to exceed \$14,130,000 for constructing renovations to fire and police facilities. In July 2013, the Town borrowed \$5,000,000 of this authorized debt through the Vermont Municipal Bond Bank. The annual debt service payments range from \$480,000 to \$348,000 from November 2014 through November 2028.

General Purpose November 2031 - The Town issued a \$1,865,000 bond in July 2010 through the Vermont Municipal Bond Bank for building, road and bridge improvements. The bond is payable in twenty annual installments ranging from \$40,000 to \$235,000 from December 2012 to November 2031.

General Purpose November 2038 - The Town issued a \$7,800,000 bond in July 2016 through the Vermont Municipal Bond Bank for constructing renovations to fire and police facilities. The bonds have a net interest cost of 2.732%. The annual debt service payments range from \$580,000 to \$402,000 from November 2017 through November 2036.

Business Activities – Obligation bonds

Parking - The Town issued a \$4,000,000 bond in July 2000 through the Vermont Municipal Bond Bank for the construction of a parking facility. The bond is payable in twenty annual installments of \$200,000 from December 2001 to December 2020.

RF1-127 - The Town received a loan of \$14,064,704 from the Clean Water State Revolving Loan Fund (CWSRLF) for planning, design engineering, and a portion of construction costs of a Wastewater Treatment Plant (WWTP) Upgrade. The loan has a 2.0% administration fee in lieu of interest. The Town recognized a loan forgiveness subsidy of \$1,100,000 in fiscal year 2014. The loan is payable in annual installments of \$792,879 from December 2014 through December 2033.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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 the remaining balance is payable in annual installments of \$159,690 from September 2014 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 remaining annual debt service ranges from \$890,000 to \$924,000 from December 2014 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 \$916,206 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>
2018	\$ 1,080,333	\$ 360,092	\$ 1,709,328	\$ 622,483
2019	961,333	339,617	1,741,129	591,105
2020	961,334	323,696	1,768,266	545,449
2021	798,333	302,238	1,800,746	532,276
2022	793,333	281,889	1,633,576	503,738
2023-2027	3,866,667	1,067,885	8,748,055	1,909,072
2028-2032	2,836,667	484,797	8,940,423	753,105
2033-2037	1,950,000	148,249	2,234,850	60,471
2038-2042	-	-	321,345	-
2043-2047	-	-	64,269	-
	<u>\$ 13,248,000</u>	<u>\$ 3,308,463</u>	<u>\$ 28,961,987</u>	<u>\$ 5,517,699</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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, 2017 are as follows:

	Governmental Funds
Year ending June 30,	
2018	\$ 126,920
2019	126,920
2020	126,920
2021	126,920
2022	126,920
Thereafter	-
Total minimum lease payments	634,600
Less: amount representing interest	43,170
Present value of minimum lease payments	\$ 591,430

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**9. Fund balances:**

The General Fund reported a nonspendable fund balance (\$558,456) for inventory and prepaid expenditures. The General Fund also reported a \$1,145,250 committed fund balance; (\$45,275) to defray the Town's portion of costs associated with repairs due to Tropical Storm Irene, (\$134,225) to fund General Fund expenditures in fiscal year 2018 and (\$965,750) to fund capital projects in fiscal year 2018.

The Development Fund reported a nonspendable fund balance (\$848,941) for those loan balances not offset by deferred revenue; the remaining balance of these programs are restricted (\$2,512,674) by program regulations or committed (\$222,115) by Town Meeting Members or unassigned (-\$172,611).

The Capital Projects Fund reported a restricted fund balance (\$4,611,894), and an assigned fund balance (\$832,773) 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	Proprietary	(Page 9)	
	Funds (Page 11)	Funds (Page 17)	Governmental Activities	Business-type Activities
<b>Nonspendable:</b>				
General Fund	\$ 558,456	\$ -	\$ -	\$ -
Community Development Fund	848,941	-	-	-
Community Restorative Justice Recreation Programs	750	-	-	-
	<u>5,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,413,517	-	-	-
<b>Restricted:</b>				
Community Development Fund	2,512,674	-	3,411,119	-
Capital Projects Fund	4,611,894	-	5,757,144	-
Community Restorative Justice	2,522	-	-	-
Reappraisal Reserve	256,550	-	256,550	-
Recreation and Parks	-	-	376,632	-
Records Restoration	58,767	-	-	-
Other Funds	9,401	-	<u>220,097</u>	<u>-</u>
	7,451,808	-	10,021,542	-
<b>Committed:</b>				
General Fund	1,145,250	-	-	-
Community Development Fund	222,115	-	-	-
Solid Waste Disposal	48,242	-	-	-
Energy Efficiency Fund	14,667	-	-	-
Agricultural Land Trust Preservation Fund	50,520	-	-	-
Recreation Programs	248,008	-	-	-
Skating Rink Improvements	123,254	-	-	-
Trees Program	35,228	-	-	-
	<u>1,887,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assigned:</b>				
Capital Projects Fund	787,662	-	-	-
West River Park Fund	10,278	-	-	-
Skateboard Dog Park Fund	34,833	-	-	-
	<u>832,773</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (governmental funds)/Unrestricted (business-type funds)	2,281,528	5,675,699	(414,406)	5,675,699
<b>Invested in Capital Assets, Net of Related Debt:</b>				
Capital Assets, net of accumulated depreciation		55,564,091	24,390,206	55,564,091
Related Debt		<u>28,961,987</u>	<u>13,839,430</u>	<u>28,961,987</u>
		26,602,104	10,550,776	26,602,104
<b>Total Fund Balances/Net Position</b>	<b>\$ 13,866,910</b>	<b>32,277,803</b>	<b>\$ 20,157,912</b>	<b>- 32,277,803</b>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**10. Pension plans:**

Defined Contribution Plan -

Effective October 1, 2016 employees covered under the following plan became eligible to elect to participate in the Vermont Municipal Employees' Retirement System (VMERS) Plan B. New employees will not be able to participate in this plan. Twenty-two (22) employees elected to remain in this plan.

Plan description: The Town maintains a single-employer defined contribution pension plan. The plan was established on January 1, 1988. It is a "qualified" plan under Section 401(a) of the Internal Revenue Code. It covers substantially all full-time regular employees with one or more years of service, except for employees that have coverage under the Vermont Municipal Employees' Retirement System. The Town contributes 6% of the gross earnings for each eligible employee each pay period. In addition, the Town makes a matching contribution equal to each employee's contribution to the plan for that pay period up to a maximum of 3% of the employee's gross earnings. Participants become 60% vested after three years, 80% vested after four years and 100% vested after five years in the plan. They are always 100% vested in their own contributions.

The following is a summary of pension plan information for the year ended June 30, 2017:

Number of active plan participants	22
Current year covered payroll	\$ 1,674,621
Current year total payroll	\$ 8,022,569
Contributions by Town (8.7% of covered payroll)	\$ 145,397
Contributions by employees (3.3% of covered payroll)	\$ 90,648

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.

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The state statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6901 or by calling (802) 828-2305. Information can also be obtained online by visiting the following web address: <http://www.vermonttreasurer.gov/retirement/municipal-vmers>.

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. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**10. Pension plans: Vermont Municipal Employees' Retirement System(continued)**

As of June 30, 2016, the measurement date selected by the State of Vermont, VMERS was funded at 80.95% and had a plan fiduciary net position of \$547,015,114 and a total pension liability of \$675,711,281 resulting in a net pension liability of \$128,696,167. As of June 30, 2016, the Town's proportionate share of this was 1.9847% resulting in a liability of \$2,554,228. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2016, the Town's proportion of 1.9847% was an increase of .0091% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized pension expense of \$460,396. As of June 30, 2017 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	\$ 52,471	\$ -
Changes in assumptions	410,201	-
Difference between projected and actual earnings on pension plan investments	828,204	-
Changes in proportional share of contributions	-	20,121
Difference between the employer contributions and proportionate share of total contributions	17,700	-
Town's required employer contributions made subsequent to the measurement date	460,396	-
	<u>\$ 1,768,972</u>	<u>\$ 20,121</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$460,396 will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. 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
2017	\$ 337,749
2018	337,749
2019	470,058
2020	142,897
2021	-
Total	<u>\$1,288,453</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
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**10. Pension plans: Vermont Municipal Employees' Retirement System (continued)**

**Summary of System Provisions**

*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 B-C member times AFC.

Maximum benefit is 60% of AFC for Group B and 50% of AFC for Group D. The previous amounts include the portion of the allowance provided by member contributions.

*Early Retirement Allowance:*

*Eligibility:*

Group B Age 55 with 5 years of service

Group D Age 50 with 20 years of service

*Amount:* Normal allowance based on service and AFC at early retirement, reduced by 6% for each year preceding normal retirement age for Group B members. 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".

*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

*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, survivor(s) benefit under disability annuity computed as of date of death.

Group D 70% of accrued benefits with no actuarial reduction applied, 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 70% 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

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**10. Pension plans: Vermont Municipal Employees' Retirement System**  
**Summary of System Provisions (continued)**

*Post-Retirement Adjustments:*

Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for both Group B and Group D.

*Member Contributions:*

Group B – 4.875%

Group D – 11.35%

*Employer Contributions:*

Group B – 5.5%

Group D – 9.85%

*Retirement Stipend:*

\$25 per month payable at the option of the Board or retirees.

**Significant Actuarial Assumptions and Methods**

*Interest Rate:* 7.95 per annum

*Salary increases:* 5% per year.

*Deaths:*

Group B: RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from valuation date with Scale BB with 60% Blue Collar and 40% White Collar adjustment.

Group D: RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from valuation date with Scale BB with 1000% Blue Collar adjustment.

The post-retirement mortality assumption was chosen to recognize improved longevity experience after the valuation date.

*Spouse's Age:*

Husbands are assumed to be three years older than their wives.

*Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants:*

Group B and D: Assumed to occur at the rate of 1.8% per annum

*Actuarial Cost Method:*

Projected benefit cost method. The unfunded accrued liability is amortized in installments increasing by 5% per year.

*Asset Valuation Method:*

Invested assets are reported at fair value.

Note - For funding purposes – 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 the market value of assets by more than 20%. (Not for GASB68).

*Inflation:*

The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% per year.

**TOWN OF BRATTLEBORO, VERMONT  
NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2017**

**10. Pension plans: Vermont Municipal Employees' Retirement System**  
**Significant Actuarial Assumptions and Methods (continued)**

*Long-term Expected Rate of Return:*

The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer-term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	8.54%
Fixed Income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the expected long-term real rates and the expected long-term inflation rate of 3.0%.

*Discount Rate:*

The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following presents the net pension liability, calculated using the discount rate of 7.95%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.95%) or one percent higher (8.95%) than the current rate:

<u>1% Decrease (6.95%)</u>	<u>Discount Rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
\$4,240,274	\$2,554,228	\$1,142,512

*Additional Information*

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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, 2017, the Town’s plan included Seventy-one (71) members, with eleven (11) retirees and spouses receiving benefits and sixty (60) active employees who could be eligible to receive future benefits. The plan does not issue a separate financial report.

The Town calculates and reports the cost of the healthcare benefits promised certain employees during the period of the employee’s active employment while the benefits are being earned, although the Town pays for these benefits on a pay-as-you-go basis.

Funding policy: The Town will pay 40% of the two-person health insurance premium for members of the Brattleboro public safety employees who have worked for the Town continuously for 20 years and who retire after attaining age 50. At age 55 the Town will pay 60% of the two-person health insurance premium, until the former Brattleboro public safety employee is eligible for Medicare benefits. The retiree and the Town contributions are governed by the terms of the Brattleboro Professional Firefighters Association and the New England Police Benevolent Association union contracts.

The contribution requirements of plan members and the Town are established and may be amended through Town ordinances. The required contribution is based on the projected pay-as-you-go financing requirements. For the 2017 fiscal year, the total Town premiums plus implicit costs for the retiree medical program are \$86,542. The Town is also to make a contribution to an OPEB Trust of \$0 for the 2017 fiscal year for a total contribution of \$86,542.

Investment policy: The Town has not established a formal Investment Policy related to OPEB funding.

Actuarially Determined Contribution (ADC): The Town’s Actuarially Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement No. 74/75 which represents the level of funding that, if paid on an ongoing basis, is projected to cover the service cost each year and amortize any unfunded actuarial liabilities (or funding excess). The components of the Town’s annual ADC for the fiscal year and the amount actually contributed to the plan are shown in Schedule 4 *Actuarially Determined OPEB Contributions Excess/(Deficit)*.

OPEB liabilities, OPEB expense, deferred outflows of resources, deferred inflows of resources:

In 2017, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The impact on these financial statements is to include the Town’s net OPEB liability and deferred outflows of resources for OPEB expense and the related effects on government-wide net position and activities. Financial statements of the individual funds have not been affected by the change in 2017.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**11. Other postemployment benefit (OPEB) plan (continued):**

As of June 30, 2016, the most recent actuarial valuation date, the plan was 0% funded and had a total OPEB liability of \$3,206,994, resulting in a net OPEB liability of \$3,206,994. For the year ended June 30, 2017, the Town recognized OPEB expense of \$213,641. As of June 30, 2017, the Town reported deferred outflows of resources of \$184,540, all of which arose from the recognition of the effects of differences between expected and actual experience. The deferred outflows of resources will be recognized as OPEB expense over 10.23 years, beginning in 2017. The Town had no deferred inflows of resources.

Components of the Town's OPEB Expenses for the Fiscal Year Ending June 30, 2017	
<i>Description</i>	<i>Amount</i>
I. Service Cost	\$ 178,623
II. Interest on Net OPEB Liability	\$ 101,567
III. Deferred (Inflows/Outflows from Plan Design Changes*	\$ -
IV. Deferred (Inflows/Outflows from Plan Experience**	\$ 19,993
V. Deferred (Inflows/Outflows from Changes in Assumptions	\$ -
VI. Projected Earnings on OPEB Plan Investments	\$ -
VII. Deferred (Inflows/Outflows from Earnings on Plan Investments***	\$ -
VIII. Total Employer Contributions	\$ (86,542)
IX. OPEB Plan Administrative Expense	\$ -
X. Other Changes in Fiduciary Net Position	<u>\$ -</u>
Net OPEB Expense	\$ 213,641
* Recognized Immediately	
** Amortized over 10.23 years	
*** Amortized over 5 years	

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**11. Other postemployment benefit (OPEB) plan (continued):**

Sensitivity of the Town’s OPEB liability to changes in the healthcare trend rate and to changes in the discount rate: The following shows the OPEB liability calculated using the healthcare trend rate of 5.0% and the discount rate of 3.0% as well as the OPEB liability if it were calculated using a healthcare trend rate and a discount rate that is one percent lower or one percent higher.

	Healthcare Trend Rate	
<u>1% Decrease (4.0%)</u>	<u>Current Trend Rate (5.0%)</u>	<u>1% Increase (6.0%)</u>
\$2,666,086	\$3,206,994	\$3,851,352
	Discount Rate	
<u>1% Decrease (2.0%)</u>	<u>Current Trend Rate (3.0%)</u>	<u>1% Increase (4.0%)</u>
\$3,704,563	\$3,206,994	\$2,801,896

Funded status and funding progress: An independent actuary valued the Town’s OPEB liabilities as of June 30, 2016. The net OPEB liability for the postemployment healthcare benefits promised to eligible retired public safety employees was \$3,206,994 as of June 30, 2017, all of which was unfunded. The covered payroll used in the valuation (annual payroll of active employees covered by the plan) was \$2,962,738, and the ratio of the net OPEB liability to the covered payroll was 108%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts calculated are subject to revision as actual results are compared with past expectations and new estimates are made about the future.

Fiduciary Net Position: The Town has not established a fiduciary fund for the purpose of funding OPEB benefits. As a result, the fiduciary net position and changes in fiduciary net position are \$0 in both instances.

Recognition of OPEB Trust Assets: The Town of Brattleboro has not established an irrevocable trust for the purpose of prefunding liabilities under GASB 74/75.

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of cost sharing between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The 2016 actuarial valuation used the Individual Entry Age Normal Actuarial Cost Method. Current employees and retirees only are considered; no provision is made for future hires. The actuarial assumptions include a 7.0% investment rate of return, a healthcare inflation rate of 5.0% and the annual compensation increase assumption was 3.0%.

Required supplementary information: Implementation of GASB Statement No. 75 requires reporting of ten years of historical OPEB information by employers. This information will be built up by year for the next ten years in the *Change in the Net OPEB Liability (Schedule 3)* and *Actuarially Determined OPEB Contributions Excess/(Deficit) (Schedule 4)*.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**12. Commitments:**

Residential refuse and recyclables collection - The Town has a nine-year waste and recycling contract through June 30, 2024. For the years ending June 30, 2018 through 2024 the contractual commitments are \$465,994, \$470,653, \$475,360, \$480,114, \$484,915, \$489,764 and \$494,662 respectively.

Transfer of bus operations - The Town previously transferred bus operations to Connecticut River Transit. The Town is committed to continue payment of a \$50,000 bus service subsidy for fiscal 2018.

Legal services - The Town has a one-year retainer contract for legal services through March 2018. The annual cost of the contract is \$104,000 from March 20, 2017 to March 20, 2018.

**13. Contingencies:**

Litigation and other matters - The Town is involved in various claims and legal actions arising in the administration of Town governance and the conduct of law enforcement activities. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the Town's financial condition.

The Town participates in various federally funded programs. These programs are subject to financial and compliance audits and resolution of identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

The Town had been a statutory party in the relicensing petition of Entergy Nuclear Vermont Yankee for a certificate of public good from the Vermont Public Service Board to allow continued operation of the Vermont Yankee nuclear plant. On December 29, 2014 Entergy permanently ceased operation of the Entergy Nuclear Vermont Yankee plant. The Town recognizes the potential for significant economic impacts to the tax base of the Town as operations cease and Vermont Yankee is decommissioned. The nuclear plant was the area's largest employer.

**14. Joint venture:**

Pursuant to a charter from the State of Vermont, the Town participates with several other municipalities in the Windham Solid Waste Management District (the District). Members of the District's Board of Supervisors are appointed by each town. The District has the power to levy assessments on the member municipalities based on the amount of waste generated by or within each of the member municipalities.

The District has primary liability for its future obligations, including debt service and costs associated with landfill post closure maintenance and monitoring, and has investments with an estimated maturity value sufficient to provide for these estimated future liabilities. The towns have contingent liability for these obligations through their membership in the District.

**TOWN OF BRATTLEBORO, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**14. Joint venture (Continued):**

Summary financial information for the District as of and for the fiscal year ended June 30, 2016 is provided below because audited financial statements for the fiscal year ended June 30, 2017 were not available as of the date of this report.

Assets	\$ <u>1,936,108</u>	Operating revenues	\$ 1,373,278
		Operating expenses	<u>1,619,022</u>
Liabilities	\$ 420,786	Operating loss	(245,744)
Net position	<u>1,515,322</u>	Nonoperating revenue, net	<u>24,891</u>
	\$ <u>1,936,108</u>	Change in net position	\$ <u>(220,853)</u>

**15. Tax Abatement Disclosures:**

In 2017, the Town implemented a change in governmental reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 77, *Tax Abatement Disclosures*. The financial statements of the individual funds and the government-wide net position and activities were not affected by the change in 2017. The Town enters into municipal property tax abatement agreements with local businesses and farmers under Vermont state statute. Under the statute, municipalities may grant property tax abatements up to 100% of the municipal property tax bill for a period not to exceed ten years for the purpose of attracting or retaining businesses or preserving farmland, within their jurisdictions. The abatements may be granted to any business or farmer located within or promising to relocate to the Town. For the fiscal year ended June 30, 2017, the Town abated \$300,698 under these programs, including the following tax abatement agreement that exceeded 10% of the total amount abated:

A 45% property tax abatement on real estate and a 75% property tax abatement on equipment to a newly constructed yogurt factory. The abatement amounted to \$249,610.

The Town negotiates property tax abatements on an individual basis. The Town has tax abatement agreements with eight entities as of June 30, 2017.

Purpose	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
Constructed New Factory		
Real Estate	45%	\$ 53,202
Equipment	75%	\$ 196,408
Constructed New Factory		
Real Estate	35%	\$ 6,552
Renovated Downtown Block	44%	\$ 28,220
Farmland Preservation (5)	100%	<u>\$ 16,316</u>
Total		<u>\$ 300,698</u>

**16. Subsequent events:**

Events of the Town have been evaluated from June 30, 2017 through the date of these financial statements for subsequent events which would impact the financial standing. There are no events that would impact the financial outcome of the Town.

<b>TOWN OF BRATTLEBORO, VERMONT</b>				Schedule 1
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>				
<b>SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>				
<b>VMERS DEFINED BENEFIT PLAN</b>				
<b>JUNE 30, 2017</b>				
	<b>2017</b>	<b>2016</b>	<b>2015</b>	
Total Plan Net Pension Liability	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613	
Town's Proportion of the Net Pension Liability	1.98470%	1.97556%	2.06554%	
Town's Proportionate Share of the Net Pension Liability	\$ 2,554,228	\$ 1,523,072	\$ 188,514	
Town's Covered Employee Payroll	\$ 3,121,407	\$ 3,062,370	\$ 2,832,336	
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	81.83%	49.74%	6.66%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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 7.95%.				
Fiscal year 2015 was the first year of implementation, therefore only three years are shown.				

**TOWN OF BRATTLEBORO, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CONTRIBUTIONS  
VMERS DEFINED BENEFIT PLAN  
JUNE 30, 2017**

	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually Required Contribution (Actuarially Determined)	\$ 307,458	\$ 301,643	\$ 276,153
Contributions in Relation to Actuarially Determined Contribution	(307,458)	\$ (301,643)	\$ (276,153)
Contribution Excess/(Deficiency)	\$ -	\$ -	\$ -
Town's Covered Employee Payroll	\$ 3,121,407	\$ 3,062,370	\$ 2,832,336
Contributions as a Percentage of Town's Covered Employee Payroll	9.85%	9.85%	9.75%

Notes to Schedule

Valuation Date: June 30, 2016, 2015, and 2014

Fiscal year 2015 was the first year of implementation, therefore only three years are shown

**TOWN OF BRATTLEBORO, VERMONT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**CHANGE IN THE NET OPEB LIABILITY**

	<b>2017</b>
Total OPEB Liability	\$ 236,902
Service Cost	\$ 89,700
Interest on Net OPEB Liability and Service Cost	\$ (77,247)
Benefit Payments	\$ (1,520,135)
Changes in Assumptions	\$ 204,533
Difference between Expected and Actual	\$ (1,066,247)
Net Change in Total OPEB Liability	\$ 4,273,241
Total OPEB Liability July 1, 2016	\$ 3,206,994
Total OPEB Liability June 30, 2017	\$ 3,206,994
Plan Fiduciary Net Position	\$ -
Plan Fiduciary Net Position July 1, 2016	\$ -
Plan Fiduciary Net Position June 30, 2017	\$ -
Net OPEB Liability June 30, 2017	\$ 3,206,994
Fudiciary Net Position as a Percentage of the Total OPEB Liability	0.0%
Covered Employee Payroll	\$ 2,962,738
Net OPEB Liability as a Percentage of Covered Employee Payroll	108.2%

Valuation Date: June 30, 2016

**TOWN OF BRATTLEBORO, VERMONT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**ACTUARIALLY DETERMINED OPEB CONTRIBUTIONS EXCESS/(DEFICIT)**  
**JUNE 30, 2017**

	<b>2017</b>
Actuarially Determined Contributions	\$ 337,476
Contributions in Relation to the Actuarially Determined Contribution	\$ 86,542
Contribution Excess (Deficiency)	\$ (250,934)
Covered Employee Payroll	\$ 2,962,738
Contribution as a Percentage of Covered Employee Payroll	2.9%

Valuation Date: June 30 2016

Fiscal year 2017 was the first year of implementation, therefore only one year is shown

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING BALANCE SHEET - DEVELOPMENT FUND**  
**JUNE 30, 2017**

<b>ASSETS</b>	Disaster Relief	Rental Housing	SBAP	UDAG Holstein	VCDP 1st Generation Active	VCDP 1st Generation Deferred	Total
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	47,623	174,492	-	-	493,802	-	715,917
Investments	-	-	-	2,018,872	-	-	2,018,872
Loans receivable, net	-	19,514	1,014,527	-	-	2,770,500	3,804,541
Total assets	<u>\$ 47,623</u>	<u>\$ 194,006</u>	<u>\$ 1,014,527</u>	<u>\$ 2,018,872</u>	<u>\$ 493,802</u>	<u>\$ 2,770,500</u>	<u>\$ 6,539,330</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY**

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	172,611	-	-	-	172,611
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,611</u>
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	-	-	185,100	-	-	2,770,500	2,955,600

**FUND EQUITY:**

Fund balances -							
Nonspendable	-	19,514	829,427	-	-	-	848,941
Restricted	-	-	-	2,018,872	493,802	-	2,512,674
Committed	47,623	174,492	-	-	-	-	222,115
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	(172,611)	-	-	-	(172,611)
Total fund balances	<u>47,623</u>	<u>194,006</u>	<u>656,816</u>	<u>2,018,872</u>	<u>493,802</u>	<u>-</u>	<u>3,411,119</u>

Total liabilities, deferred inflows of resources and fund equity

	\$ 47,623	\$ 194,006	\$ 1,014,527	\$ 2,018,872	\$ 493,802	\$ 2,770,500	\$ 6,539,330
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**TOWN OF BRATTLEBORO, VERMONT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - DEVELOPMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2017**

	Disaster Relief	Rental Housing	SBAP	UDAG Holstein	VCDP 1st Generation Active	VCDP 1st Generation Deferred	Total
<b>REVENUES:</b>							
Investment income/change in value	\$ 87	\$ 840	\$ 15,668	\$ (59,942)	\$ 692	\$ -	\$ (42,655)
Departmental and other revenue	-	-	300	-	-	-	300
Total revenues	87	840	15,968	(59,942)	692	-	(42,355)
<b>EXPENDITURES:</b>							
General government	-	-	34,000	-	53,000	-	87,000
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	87	840	(18,032)	(59,942)	(52,308)	-	(129,355)
Operating transfers in (out)	-	-	-	-	-	-	-
<b>EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES</b>	87	840	(18,032)	(59,942)	(52,308)	-	(129,355)
FUND BALANCES, July 1, 2016	47,536	193,166	674,848	2,078,814	546,110	-	3,540,474
FUND BALANCES, June 30, 2017	\$ 47,623	\$ 194,006	\$ 656,816	\$ 2,018,872	\$ 493,802	\$ -	\$ 3,411,119

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**

Schedule 7  
Page 1 of 2

JUNE 30, 2017

	Grants Fund	Community Restorative Justice	Solid Waste Disposal	Tropical Storm Irene	Energy Efficiency Fund	Agricultural Land Trust Preservation Fund
<b>ASSETS</b>						
Cash and cash equivalents	\$ 103	\$ 200	\$ 254	\$ -	\$ -	\$ -
Accounts receivable	200,703	-	33,248	81,792	-	-
Prepaid expenditures	-	750	-	-	-	-
Due from other funds	105,117	33,757	65,376	-	14,667	50,520
Total assets	<u>\$ 305,923</u>	<u>\$ 34,707</u>	<u>\$ 98,878</u>	<u>\$ 81,792</u>	<u>\$ 14,667</u>	<u>\$ 50,520</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 137,638	\$ 1,206	\$ 50,636	\$ -	\$ -	\$ -
Accrued liabilities	-	4,875	-	-	-	-
Due to other funds	-	-	-	81,792	-	-
Total liabilities	<u>137,638</u>	<u>6,081</u>	<u>50,636</u>	<u>81,792</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Deferred revenue	168,285	25,354	-	-	-	-
<b>FUND EQUITY:</b>						
Fund balances -						
Nonspendable		750				
Restricted	-	2,522	-	-	-	-
Committed	-	-	48,242	-	14,667	50,520
Total fund balances	<u>-</u>	<u>3,272</u>	<u>48,242</u>	<u>-</u>	<u>14,667</u>	<u>50,520</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 305,923</u>	<u>\$ 34,707</u>	<u>\$ 98,878</u>	<u>\$ 81,792</u>	<u>\$ 14,667</u>	<u>\$ 50,520</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**  
**JUNE 30, 2017**

	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 3,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,598
Accounts receivable	-	-	-	-	-	-	315,743
Prepaid expenditures	5,370	-	-	-	-	-	6,120
Due from other funds	250,703	257,015	58,767	123,254	35,228	9,401	1,003,805
Total assets	\$ 259,114	\$ 257,015	\$ 58,767	\$ 123,254	\$ 35,228	\$ 9,401	\$ 1,329,266
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts payable	\$ 5,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,216
Accrued liabilities	-	-	-	-	-	-	4,875
Due to other funds	-	-	-	-	-	-	81,792
Total liabilities	5,736	-	-	-	-	-	281,883
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Deferred revenue	-	465	-	-	-	-	194,104
<b>FUND EQUITY:</b>							
Fund balances -							
Nonspendable	5,370	256,550	58,767	-	-	9,401	6,120
Restricted	-	-	-	123,254	35,228	-	327,240
Committed	248,008	-	-	123,254	35,228	-	519,919
Total fund balances	253,378	256,550	58,767	123,254	35,228	9,401	853,279
Total liabilities, deferred inflows of resources and fund equity	\$ 259,114	\$ 257,015	\$ 58,767	\$ 123,254	\$ 35,228	\$ 9,401	\$ 1,329,266

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	Grants Fund	Community Restorative Justice	Solid Waste Disposal	Tropical Storm Irene	Energy Efficiency Fund	Agricultural Land Trust Preservation Fund
<b>REVENUES:</b>						
Investment income/change in value	\$ -	\$ -	\$ 33	\$ -	\$ 18	\$ 66
Intergovernmental	1,179,598	172,042	-	-	-	-
Donations and grants	79,970	-	-	-	4,000	-
Departmental and other revenues	-	4,448	308,504	-	-	-
Total revenues	<u>1,259,568</u>	<u>176,490</u>	<u>308,537</u>	<u>-</u>	<u>4,018</u>	<u>66</u>
<b>EXPENDITURES:</b>						
General government	1,019,119	-	-	-	11	-
Human services	-	176,490	-	-	-	-
Public safety	156,853	-	-	-	-	-
Public works	3,560	-	-	-	-	-
Culture and recreation	80,036	-	-	-	-	-
Recycling and Solid Waste	-	-	780,394	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,259,568</u>	<u>176,490</u>	<u>780,394</u>	<u>-</u>	<u>11</u>	<u>-</u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	-	-	(471,857)	-	4,007	66
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in (out)	-	-	472,640	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	-	-	783	-	4,007	66
<b>FUND BALANCES, June 30, 2016</b>	-	<u>3,272</u>	<u>47,459</u>	-	<u>10,660</u>	<u>50,454</u>
<b>FUND BALANCES, June 30, 2017</b>	\$ -	\$ <u>3,272</u>	\$ <u>48,242</u>	\$ -	\$ <u>14,667</u>	\$ <u>50,520</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
<b>REVENUES:</b>							
Investment income/change in value	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425
Intergovernmental	-	42,836	-	-	-	-	1,394,476
Donations and grants	-	-	-	-	20,000	-	103,970
Departmental and other revenues	151,600	-	14,068	23,545	-	415	502,580
Total revenues	<u>151,908</u>	<u>42,836</u>	<u>14,068</u>	<u>23,545</u>	<u>20,000</u>	<u>415</u>	<u>2,001,451</u>
<b>EXPENDITURES:</b>							
General government	-	-	457	-	-	-	1,019,587
Human services	-	-	-	-	-	-	176,490
Public safety	-	-	-	-	-	-	156,853
Public works	-	-	-	-	-	-	3,560
Culture and recreation	137,402	-	-	-	-	-	217,438
Recycling and Solid Waste	-	-	-	-	-	-	780,394
Miscellaneous	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>137,402</u>	<u>-</u>	<u>457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,354,322</u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	14,506	42,836	13,611	23,545	20,000	415	(352,871)
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers in (out)	(5,000)	-	-	(7,500)	-	-	460,140
<b>NET CHANGE IN FUND BALANCES</b>	9,506	42,836	13,611	16,045	20,000	415	107,269
<b>FUND BALANCES, June 30, 2016</b>	<u>243,872</u>	<u>213,714</u>	<u>45,156</u>	<u>107,209</u>	<u>15,228</u>	<u>8,986</u>	<u>746,010</u>
<b>FUND BALANCES, June 30, 2017</b>	<u>\$ 253,378</u>	<u>\$ 256,550</u>	<u>\$ 58,767</u>	<u>\$ 123,254</u>	<u>\$ 35,228</u>	<u>\$ 9,401</u>	<u>\$ 853,279</u>

**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING BALANCE SHEET - CAPITAL PROJECTS FUND**  
**JUNE 30, 2017**

	<u>Capital Projects Fund</u>	<u>West River Park Fund</u>	<u>Skateboard Dog Park Fund</u>	<u>Fire and Police Station</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 6,666,764	\$ 6,666,764
Accounts receivable	8,000	-	-	-	8,000
Due from other funds	<u>913,375</u>	<u>10,278</u>	<u>79,733</u>	<u>-</u>	<u>1,003,386</u>
Total assets	<u>\$ 921,375</u>	<u>\$ 10,278</u>	<u>\$ 79,733</u>	<u>\$ 6,666,764</u>	<u>\$ 7,678,150</u>

**LIABILITIES, DEFERRED INFLOWS  
OF RESOURCES AND FUND EQUITY**

<b>LIABILITIES:</b>					
Accounts payable	\$ 133,713	\$ -	\$ -	\$ 1,214,232	\$ 1,347,945
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>840,638</u>	<u>840,638</u>
Total liabilities	<u>133,713</u>	<u>-</u>	<u>-</u>	<u>2,054,870</u>	<u>2,188,583</u>

**DEFERRED INFLOWS OF RESOURCES:**

Deferred revenue	<u>-</u>	<u>-</u>	<u>44,900</u>	<u>-</u>	<u>44,900</u>
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**FUND EQUITY:**

Fund balances -					
Restricted	<u>-</u>	<u>10,278</u>	<u>-</u>	<u>4,611,894</u>	<u>4,611,894</u>
Assigned	<u>787,662</u>	<u>-</u>	<u>34,833</u>	<u>-</u>	<u>832,773</u>
Total fund balances	<u>787,662</u>	<u>10,278</u>	<u>34,833</u>	<u>4,611,894</u>	<u>5,444,667</u>

Total liabilities, deferred inflows of resources and fund equity

	<u>\$ 921,375</u>	<u>\$ 10,278</u>	<u>\$ 79,733</u>	<u>\$ 6,666,764</u>	<u>\$ 7,678,150</u>
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**TOWN OF BRATTLEBORO, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	Capital Projects Fund	West River Park Fund	Skateboard Dog Park Fund	Fire and Police Station	Total
<b>REVENUES:</b>					
Investment income/change in value	\$ -	\$ -	\$ -	\$ 28,640	\$ 28,640
Intergovernmental	246,896	100	-	-	246,996
Donations and grants	329,954	-	9,864	-	339,818
Departmental and other revenues	27,506	-	-	-	27,506
Total revenues	<u>604,356</u>	<u>100</u>	<u>9,864</u>	<u>28,640</u>	<u>642,960</u>
<b>EXPENDITURES:</b>					
Capital outlay	<u>1,613,700</u>	<u>13,522</u>	<u>863</u>	<u>7,097,535</u>	<u>8,725,620</u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	<u>(1,009,344)</u>	<u>(13,422)</u>	<u>9,001</u>	<u>(7,068,895)</u>	<u>(8,082,660)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from borrowing	-	-	-	7,800,000	7,800,000
Operating transfers in (out), net	<u>959,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>959,000</u>
Total other financing sources (uses)	<u>959,000</u>	<u>-</u>	<u>-</u>	<u>7,800,000</u>	<u>8,759,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(50,344)</u>	<u>(13,422)</u>	<u>9,001</u>	<u>731,105</u>	<u>676,340</u>
<b>FUND BALANCES, July 1, 2016</b>	<u>838,006</u>	<u>23,700</u>	<u>25,832</u>	<u>3,880,789</u>	<u>4,768,327</u>
<b>FUND BALANCES, June 30, 2017</b>	<u>\$ 787,662</u>	<u>\$ 10,278</u>	<u>\$ 34,833</u>	<u>\$ 4,611,894</u>	<u>\$ 5,444,667</u>



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## 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, 2017, 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 7, 2017.

#### **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 7, 2017

# BRATTLEBORO TOWN SCHOOL DISTRICT

## WINDHAM SOUTHEAST SUPERVISORY UNION CHILD FIND NOTICE FOR ALL PARENTS

All children have a right to a public education. Federal and State law provide that all qualifying children with disabilities have a right to a free appropriate public education, including where provided by law, special education and related services.

The Windham Southeast Supervisory Union and all of its member districts (Brattleboro, Dummerston, Guilford, Putney, Vernon, and Brattleboro Union High School District #6) (collectively, "the District"), have a duty to identify and locate any children, ages 3 through 21, who may be eligible for special education (including children who are highly mobile, such as migrant children, or who are homeless, or are wards of the State), who are

residents of the District and may have disabilities, or who are attending private schools or a program of home study within the boundaries of the District, or who are not receiving services, in order to evaluate and engage in planning of services, as appropriate, under the Individuals with Disabilities Education Improvement Act and/or under Section 504 of the Rehabilitation Act of 1973.

The District also needs to identify and locate all infants, birth to age three who may have disabilities, for evaluation and services under Part C of the federal special education law (the Individuals with Disabilities Education Improvement Act).

The District hereby provides notice that such

children may be entitled to early intervention services (birth-3) or to special education and related services (3-22).

If you have or know of such a child in your school, home or neighborhood, please write or phone: Superintendent of Schools, Windham Southeast Supervisory Union, 53 Green Street, Brattleboro, VT 05301; 802-254-3731. Information provided will be used only to carry out child find purposes, so that those protected by the disabilities laws will be contacted with respect to potential eligibility, and all information will remain confidential within the District's child find system, pursuant to the Family Educational Rights and Privacy Act and its regulations, 334 C.F.R. Part 99.

## REPORT OF SCHOOL BOARD AND ADMINISTRATORS

As school board members, we have two main tasks that identify and lead all of our work. We've divided this year's report into those two sections.

### PROVIDE THE BEST POSSIBLE EDUCATION TO OUR CHILDREN

We set three goals in August of 2017. The first was to **create more support for diversity and equity in our schools, focusing on a more diverse workforce and more training for our teachers and staff in these specific areas.** As a first step, we elected for the board and administrators to receive training about diversity and bias. We have reviewed the job posting methods and administrators continue to reach out in creative ways to attract diversity in our staff. We've had a training on gender-inclusive schools, and will have a training focused on implicit bias and racial diversity and equity in education scheduled for the board and administrators before the end of the year. We are currently in the planning stages of providing more professional development training for our staff in these specific areas. Additionally, members of our board and staff are a part of the Community Equity Collaborative, which is working on lots of different strategies to diversify the public and private workforces in town.

Another goal was to **be physically in the schools** themselves more ourselves (which is a work in progress).

Our third goal was to **check in on curriculum changes, and the new positions** of a social worker and technology specialist. The social worker position we approved last year was assigned to Academy School specifically. Staff, families and students attest to the positive effects of the coordination and support the position provides. This year's budget includes the hiring of a social worker for Green Street, with equally good results expected.

### PROVIDE A GOOD VALUE FOR OUR TAX PAYERS

This is our **first year of pre-K** at Oak Grove, with a mixture of Head Start and community children. Head Start continually assesses community needs. By starting a pre-K at Oak Grove, we:

- Acknowledge that early education staff are generally underpaid, causing staff retention problems. It has long been a goal

of our board to work towards equalized pay between early and elementary staff.

- Provide a better classroom situation by integrating the neediest children (as required by federal guidelines for Head Start) with the overall population. We are seeking better conflict resolution skills to address a disturbing trend of physically lashing out.

- Give more role models to families.
- Improve the teaching environment, leading to less teacher burnout.

- Increase "kindergarten readiness"; children not ready for a school environment in kindergarten mean less material covered at school the next year.

- Implement our administrators' recommendations to utilize the mixed model for earlier interventions, to achieve better results.

Originally, we had planned to launch pre-K programs in each school each consecutive year. Before we do this, however, the board and administrators wish to look at building's use and our current needs for the number of children in the district. This is scheduled to be done over the next year, and meets our overall goal of **making sure we are being cost-efficient.**

### BUDGET

By using \$330,000 of reserve funds, our anticipated district equalized homestead tax rate has a 0% increase. Some important points:

- Spending per equalized student cost is actually a decrease of 3.1%
- Equalized student numbers have increased this year to 814.93, above last year's 791.91.
- Our PreK through Grade 6 actual student numbers have increased slightly from 866 to 887.
- We still maintain approximately 7% in our reserves, which remains above the recommended 5% target. This allows for a cushion in case of a major case (like an unexpected repair), or, to mitigate drastic tax shifts (like last year's equalized student number shift), or, the Legislature's late session changes like the "health care cost recapture" which was imposed after our budget vote this past March 2017.

Originally, we had planned to replace the "White House", a modular building at

Academy School, whose life expectancy is long surpassed. However, we have delayed that decision until we complete a thorough review of our space needs.

**New staff positions** this year only include a social worker at Green Street, and a para at Oak Grove for the pre-K program. (The para position is not new and has been a part of the program already this year; it is change in the way it is funded.)

### NEEDS

**Each year, as a part of making a budget, we look at the needs in our communities.**

The **opioid crisis** is real, and the schools deal with its effects daily. Classrooms today are dramatically different than they were even ten years ago. All staff are receiving training to work **children dealing with trauma.**

We regularly track how many children are **homeless** (December's numbers: 2.6% at Green Street, 1.4% at Oak Grove and Academy School), and how many **reports were made to the Department of Child & Family Services** (3 each at Green Street and Oak Grove, and 5 at Academy, in the month of December). Children qualifying for **special education, 504 plans, or EST plans** account for 28% of Green Street students, 30% at Academy and 41% at Oak Grove. **Transiency** is also a concern: Academy School noted that it had almost one third of its students leave or enter in one year.

**The board would like to publicly acknowledge the challenging environment this puts our staff in, and appreciates the hard work, commitment and dedication from all who work in our schools.** Their efforts pay off in so many ways for all of us. Early interventions—academical and behavioral—are resulting in less out-of-district special education placements. Multi-tiered supports mean that more kids stay in their classrooms, and they can move with their peers as they catch up academically. In spite of the difficulties many face, as a town we can feel proud of the way our pre-K through elementary children are being educated and supported to become all that they can be.

### ACT 46

Since March of 2015, our school board has discussed Act 46. In October of 2015, we formally joined the Study Committee, which considered all ways of complying with the law. In August of 2017, our board officially voted two representatives onto the Alternative Governance Committee. The

# BRATTLEBORO TOWN SCHOOL DISTRICT

Study Committee's Articles of Agreement were presented to the voters in November of 2017, and were soundly rejected in all towns in our supervisory union.

The Brattleboro Town School Board continues to have two representatives named to attend the Alternative Governance Committee's meetings, and continues to hear regular reports at our meetings. This group is not under the same deadlines, and they plan to submit their ideas to the state soon.

In December, our board voted 3-2 to send the following letter to the State of Vermont, to comply with the mandate to send up a recommendation of how to proceed by December 26<sup>th</sup>. The State Board of Education will now determine how to comply with Act 46. Below is the text of the letter our board sent to the state.

*Since the creation of an Act 46 Study Committee in November 2015, members of WSESU school boards have been collaborating on a path to compliance with the law. With input from local school boards, the public, and State education officials, the Committee drafted comprehensive Articles of Agreement, which were unanimously approved by the Committee on September 11, 2017 and subsequently approved by the Vermont Agency of Education on September 20, 2017.*

*The process by which the Articles were developed involved an extensive look into the unique personalities of each member community. We learned of the strengths and challenges of our neighbors, and discussed ways in which we could complement and enhance each other's local educational opportunities. The conversations quickly evolved from a focus on how to improve each of our individual schools, to how to create an inclusive educational district that best served ALL children. We learned that each individual school played an important role in the development of this inclusive district.*

*The process of creating the Articles has undoubtedly helped to strengthen the communication and understanding across districts within WSESU. The foundation of collaboration that has been started by this process is one we hope to continue to build upon.*

*Following the November 7, 2017, vote against the Articles, there is still community concern about the loss of local school boards, and some of the articles. We have also taken seriously our remaining obligation to comply with the law.*

*There are invested community members diligently working to create an alternative path to compliance. The primary intent of this work is directed towards creating a compliance path that maintains each district's individual school board. Members of all boards have participated in these discussions.*

*After careful consideration of all paths to compliance with Act 46, the vote remains split three in favor and two against the Study Committees' Articles of Agreement. However, the majority believe the Articles developed by the WSESU Act 46 Study Committee provide the best solution for*

*meeting the goals and objectives of the law. Additionally, we wish to continue to build on the momentum gained over the last two years towards achieving a region-wide collaborative approach to the education of the children in our region.*

*For these reasons, when district lines are redrawn, we ask the Secretary of Education and the State Board of Education to implement as many of the previously approved Articles of Agreement as is practicable.*

## **Academy School – Becoming a Trauma Sensitive School**

You may have read or heard that a growing number of children in the US are suffering from the effects of chronic stress, anxiety and trauma. For a startling number of youngsters, additional supports are needed in the school and classroom for some children to be successful. For many children, the demands of the classroom can be too much on any given day.

Faced with such pressures, students suffering from chronic stress or trauma may act in ways that interfere with their own learning process and that of others. To address the needs of our students, our faculty and staff have been taking a course, Fostering Resilient Learners. We have since learned strategies to create trauma sensitive classrooms.

While this work is ongoing, we have developed an understanding of trauma, how it manifests in the classroom, and most importantly, how to address it in ways that offer maximum support for our learners.

Additionally, we continue to welcome and embrace diversity. We support all of our families and recognize that there is no longer a "typical American family." An Academy School family can be single parent, same sex, an adoptive or foster family. Our families are step and grandparent, two parent, blended, multi or biracial. Academy families come from Vermont or other states, from countries and cultures around the world. We embrace all and are proud to be the magnet ESOL School in Brattleboro.

## **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 proud to be a part of the Brattleboro community and are thankful for the strong support that we receive.

Throughout the 2017-18 school year we have continued with our development of a number of new initiatives with a continued focus on our MTSS (Multiple Tiered System of Supports) approach which 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. For this school year our professional development focus has been on mathematics instruction. We have adopted a co-teaching model of instruction balanced with support through peer observation. Our model has been recognized by the VT Agency of Education and recommended as a

site for other schools to visit. We are proud to highlight our continued work on the emphasis of 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. As a staff we are continuously analyzing our approach to teaching and learning and 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 eighth year as a PBIS (Positive Behavior Interventions and Supports) school. As a collective staff we routinely teach and reteach our school-wide expectations. We work diligently to use common language to ensure for safe and predictable environments for our school. We regularly come together as an entire school community to celebrate our successes and provide opportunities to bring older and younger students together. The strength of our school community continues to grow throughout the school year.

Green Street School offers an extensive After School Program that provides an abundance of enrichment opportunities for our students. Our program offers math and literacy tutoring, Fitness Club, Running Club, Drama Club, School Musical (Wizard of Oz), Art Club, Makerspace, TV Production Club, Town School Theatre with NEYT, Book Club, Zumba & Dance, Jazz Band, Guitar lessons, Kamishibai, Poetry and Bookmaking, Fishing Club and more. Throughout the school year 70% of our students will participate in an after school program. As we continuously seek ways to inspire our students, the continued evolution of our After School Program provides 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 sixth annual GSS 5K Tulip Trot which has become an exciting and anticipated Brattleboro community event. The Tulip Trot is our one 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. We look forward to a continued focus on academic and program growth as well as a consistent focus on building improvements and efficiency upgrades to support our school community. We are so thankful for the support that we receive and are honored to serve the Brattleboro community.

## **Oak Grove School**

The highlight for our 2017-18 school year has been the addition of our pre-kindergarten

# BRATTLEBORO TOWN SCHOOL DISTRICT

classroom. The Brattleboro Town School district and EES/Head Start Pre-K partnership was created to provide families with a public school option for high quality early education programming in the town of Brattleboro. The partnership between EES and Oak Grove has enrolled seven Head Start-eligible families and seven non-Head Start families to the new classroom. Our pre-K students follow the same school calendar for a full school day and participate in specials like art, music and library. The four year olds have become regular members of our community at events such as, all-school sing, community walks, winter carnival, and family pancake breakfast.

Oak Grove is proud to be recognized twice this year for the valuable work performed towards promoting a safe and healthy school. First, Oak Grove was chosen as one of only 76 schools in the nation as a *Mix It Up Model School* "for its exemplary efforts to foster respect and understanding among its students and throughout its campus." This award is recognized from the Southern Poverty Law Center's Teaching Tolerance program. Our second award was presented at the Annual Vermont PBIS Leadership Forum at the Killington Grand Hotel on October 10th, 2017. Positive Behavioral Interventions and Supports (PBIS) is a school-wide, systems approach to improving social and academic competence for all students. The VTPBIS State Team recognized 27 schools as VTPBIS Exemplar Schools. To receive this acknowledgement, Oak Grove showed evidence of implementation of positive school-wide interventions and supports, which demonstrated successful impact on learners' academic and behavioral performance. Oak Grove School's guiding principles to Be Safe, Be Responsible, Be Respectful and Be Kind are embedded in our daily interactions. We use these principles to help guide our students to grow into active, thoughtful, creative and productive members of our community.

Academically, Oak Grove continues to rise above the state average demonstrating excellence in both literacy and math. Each spring, students in Vermont participate in the *Smarter Balance Assessment Consortium* to gauge their level of proficiency at grade level math and literacy tasks. Oak Grove students averaged 67% proficient in literacy and 63% proficient in math, with outstanding performance by our 4th graders who ranked in the top 10 with 86% proficiency in math. Our success is embedded within our multi-tiered system of support by providing high quality classroom instruction, enhanced data-driven decision-making, implementing research-based curriculums and retaining a collaborative team of teachers.

Many of our changes in building and grounds were directly related to early education requirements. Our pre-k classroom got a facelift with new cubbies closer to the exterior door, new flooring, some electrical updates and other safety features required by licensing requirements. The playground made room for two play structures designed for children under the age of 5 and a small storage shed to hold riding toys and other equipment for outdoor play.

And finally, I wish to thank the families and

community partners that are essential to the success of our school. For children to do well in school, it is important for families and schools to work together to support student's social, emotional, physical and mental well-being. *Side by side, we are better together.*

## Early Education Services

This year we were excited to launch our fresh EES face with a new logo, updated mission statement and branding strategies. Since we began in 1987, Early Education Services has experienced steady growth and change stimulated by the needs of our communities and funding diversification. We have responded to the challenges of funding requirements for 30 years, by adjusting our programming to meet these demands while always striving to provide high quality services for our program participants. Our new logo is a visual representation of who we are, who we have been and who we will be: an agency that supports families to meet their goals by building relationships and providing educational foundations for lasting change. We do this by warmly embracing and building on the strengths of each family and offering support for upward mobility. In this way, EES is "The first door to open all others".

In 2017 we opened a new preschool classroom in partnership with Oak Grove School at their site, offering Head Start and public pre-k programming for 15 children. We also achieved a new, five-year term of National Association of Education for Young Children Accreditation for our Head Start classrooms in Westminster and Brattleboro (Canal Street), and Early Head Start classrooms at Birge Nest in Brattleboro. Our CLASS (a research based flexible tool that is used to measure teaching in preschool classrooms, based on the teacher-student interactions proven to drive learning and development) observations indicated highest ratings in providing emotional support for children with providing a positive climate and excellent teacher sensitivity, which is paramount in building the foundation for all future learning. Our youngest "students", one and two-year olds, made strong gains in their physical development, two to four-year olds gained in language development and four-year olds gained the most in cognitive development. Based on the Teaching Strategies Gold Growth Assessment Tool, our Early Head Start and Head Start children showed consistent gains from the fall of 2016 to the spring of 2017 in their social/emotional, physical, language, cognitive, literacy and math skills.

This year we expanded services provided through our Parent-Child Center designation with additional funds to create a full-time Parent-Child Center Coordinator position. This allowed for EES to host remote office hours in Wilmington and Townshend on a weekly basis, in addition to continuing Dedicated Dads programming (8-9 dads each week) playgroups, parenting classes, Welcome Baby visits (112 this year), Teddy Bear Teas (457) and provide general resource and referral services for all Windham County families. Through our partnership with VT's Reach-Up program we also continued to case manage an average of 60 families with young children at any given time.

EES continued to partner with Dr. Jared Rediske to offer monthly Dental Clinics for children under three at our 130 Birge Street site this year. 137 children were seen at our clinics.

Our challenges this year have been with staffing and Early Head Start home based enrollment due to trending shifts felt across the nation:

- Families are less available or willing to participate in home visiting services. We suspect this is due to increasing demands for parents to work, and the increased substance abuse/addiction crisis.
- The pool of qualified early childhood teachers is low. In great part, this is due to the increased teacher qualification and duty requirements which are not matched with commensurate salaries.

In response to our experiences with these challenges EES has these goals for 2018:

- Look at alternative "locally designed" home visiting options, where we can meet families more conveniently in public spaces, and in partnership with other agencies in order to maximize our home based enrollment.
- Continue to build teacher salaries with every financial opportunity, offer generous hiring bonuses, and continue to offer generous fringe benefit packages that include tuition paid college coursework.

As I look ahead to 2018, I am warmed by the continued dedication of EES staff and our community partners committed to our mission. Their work is from the heart, which has fueled the hearth and provided the glow at EES for 30 years. – Deb Gass, Executive Director

Jill Stahl Tyler, Chair  
Kim Price, Vice-Chair  
Spoon Agave, Clerk  
Robin Morgan  
David Schoales  
Lyle Holiday., WSESU Superintendent  
Frank Rucker, Ed.D., WSESU Business  
Administrator  
Andrew Paciulli, Academy School Principal  
Kelly Dias, Academy School Assistant  
Principal  
Mark Speno, Green Street School Principal  
Jeri Curry, Oak Grove School Principal  
Debra Gass, Early Education Services  
Director



# BRATTLEBORO TOWN SCHOOL DISTRICT

## Oak Grove School

Jeri Curry Tricia Hill	Principal Administrative Assistant	School Year	Academy	Green Street	Oak Grove	Total
Jennifer Tourville	PreK	2012-2013	372	248	136	756
Chelsea Wiehl	Kindergarten	2013-2014	388	244	132	764
Stephanie Moranski	Grade 1	2013-2014	376	223	125	724
Galen Kemp	Grade 2	2014-2015	366	218	119	703
Debra Pierotti	Grade 3	2016-2017	342	225	122	689
Erek Tuma	Grade 4					
Karen Dilorio-Bowen	Grade 5					
William Lapinski	Grade 6					
Laura Haskins	Academic Support					
Trilby Whitcomb	Academic Support					
Marie Wright	Academic Support					
Marissa Fuoroli*	Intensive Special Educator					

Lisa Moranski*	Special Educator
Thomas Yahner*	Special Educator
Ashley Haynes*	STEP Intensive Case Manager
Jennifer Farino Sawyer*	Speech/Language Pathologist
Alexandra Oliver	Librarian
Kathryn Mason	School Counselor
Catherine Crafts-Allen (.40 fte)	Art
Kim Rose	School Nurse
Kimberly Lane (.40 fte)	Physical Education
Sandra Stockton	Behavior Support Specialist BCBA
Rosamond Blouin	Paraeducator
Tammy Brown*	Paraeducator
Desiree Chase	Paraeducator
Jeff Christmas	Custodian
Alison Cornellier	Paraeducator
Daniel Cornellier*	STEP Paraeducator
Lorna Daniels*	Paraeducator
Gregory Frost	Lead Custodian
Joseph Garrison*	Registered Behavior Technician
Christie Gilbert	Paraeducator
Dana Homer*	Paraeducator
Sheila Humphreys	Paraeducator
Gregory Montgomery	Technology Integration
Allison Paquette	Paraeducator
Ronald Pollard	Paraeducator
Emilee Rogers*	Registered Behavior Technician

Note: \*WSESU Funded

### Itinerant

Orly Hasbani	Enrichment
Andrew Davis (.60 fte)	Music
Julie Ackerman-Hovis	Vocal Music
Maria Carreno	Spanish

# TOWN SCHOOL DISTRICT

## BUDGET SUMMARY OF REVENUES, EXPENSES AND RESERVE FUNDS

### BRATTLEBORO TOWN SCHOOL DISTRICT

#### FY19 Proposed Budget Summary of Revenues, Expenses and Reserve Funds

Description				FY19	\$ Diff	% Diff
	FY17 BUDGET	FY17 ACTUAL	FY18 BUDGET	PROPOSED		
<b>BTSD General Fund Proposed Revenues</b>						
TUITION & Local Revenues	6,500	35,024	4,500	29,500	25,000	
RENTALS (SCH FACILITIES)	26,000	25,834	26,000	26,000	0	
WSESU SUBGRANTS [TITLE 1]	693,109	752,020	732,540	855,100	122,560	
GENERAL STATE AID	13,408,824	13,408,824	13,368,755	13,329,000	-39,755	
TRANSPORTATION STATE AID	88,228	86,246	110,630	90,000	-20,630	
TRANSFER IN FROM CAPITAL RESERVE			30,000	-	-30,000	
ENERGY GRANT REVENUE	-	83,000	145,000	-	-145,000	
SPECIAL ED AID-SCHOOL AGE	1,651,012	1,629,764	-	-	0	
SPECIAL ED AID-PRE SCHOOL [EEE]	113,949	113,949	-	-	0	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>15,987,622</b>	<b>16,134,661</b>	<b>14,417,425</b>	<b>14,329,600</b>	<b>-87,825</b>	<b>-0.6%</b>
<b>General Fund Expenditures</b>	<b>15,987,622</b>	<b>15,945,313</b>	<b>14,547,425</b>	<b>14,659,600</b>	<b>112,175</b>	<b>0.8%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>189,348</b>	<b>-130,000</b>	<b>-330,000</b>		

Note: Deficit represents planned use of Fund Balance to stabilize the school tax rate

#### Fund Balance Recap:

	FY17	FY17	
	General Fund	Capital Fund	
FY17 Beginning Fund Balance	907,550	-238,852	
YTD Surplus/(Deficit)	189,348	646,610	
Transfer of Lunch Fund Balance	7,629	0	
FY17 Ending Fund Balance	1,104,527	407,758	
FY18 GF Budgeted Addition to Reserves-Capital		0	
FY18 Anticipated use of Fund Balance	-130,000	-30,000	
FY19 Proposed Use of Fund Balance	-330,000	0	
FY19 Proposed Addition to Reserves-Capital	0	0	% of Budget
			Total FundBal. FY19 proposed
Estimated FY19 Reserves Available @ 6/30/19	644,527	377,758	1,022,285
5% of General Fund Proposed Budget			7.0%
Variance			

# TOWN SCHOOL DISTRICT THREE PRIOR YEARS COMPARISONS

## THREE PRIOR YEARS COMPARISONS, ESTIMATED SCHOOL HOMESTEAD TAX RATES - PROVIDED BY AGENCY OF EDUCATION

District: <b>Brattleboro Town School District</b>		<b>T027</b>				Property dollar equivalent yield	Homestead tax rate per \$9,842 of spending per		
County: <b>Windham</b>		<b>Windham Southeast</b>				<b>9,842</b>	<b>1.00</b>	-318.00	-3.1%
		<b>11,862</b>				Income dollar equivalent yield per 2.0% of household income			
Expenditures		FY2016	FY2017	FY2018	FY2019	\$Diff	%Diff	ref.#	
1.	<b>Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)</b>	\$15,402,178	\$15,987,622	\$14,547,425	\$14,659,600	112,175	0.8%	1.	
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-	0		2.	
7.	<b>Total Budget</b>	<b>\$15,402,178</b>	<b>\$15,987,622</b>	<b>\$14,547,425</b>	<b>\$14,659,600</b>	112,175	0.8%	7.	
Revenues									
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$2,613,769	\$2,578,798	\$1,178,670	\$1,330,600	151,930	12.9%	10.	
14.	<b>Education Spending</b>	<b>\$12,788,409</b>	<b>\$13,408,824</b>	<b>\$13,368,755</b>	<b>\$13,329,000</b>	-39,755	-0.3%	14.	
15.	Equalized Pupils	821.18	876.87	791.91	814.93	23	2.9%	15.	
15a.	Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]	862	861	866	887	21	2.4%	15a	
16.	<b>Education Spending per Equalized Pupil</b>	<b>\$ 15,573</b>	<b>\$ 15,292</b>	<b>\$ 16,882</b>	<b>\$ 16,356</b>	-526	-3.1%	16.	
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$ 539	\$ -	\$ -	\$ -	-		17.	
		threshold = \$17,103	Allowable growth	threshold = \$17,386	threshold = \$17,816				
25.	Excess spending threshold	\$ 17,103	\$ 15,804	\$ 17,386	\$ 17,816	430	2.5%	25.	
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	0		26.	
27.	Per pupil figure used for calculating District Equalized Tax	\$ 15,573	\$ 15,292	\$ 16,882	\$ 16,356	-526	-3.1%	27.	
28.	District spending adjustment (minimum of 100%)	164.639%	157.630%	166.158%	166.186%	0	0.0%	28.	
		based on \$9,285	based on yield \$9,701	based on yield \$10,076	based on yield \$9,842				
<b>Prorating the local tax rate</b>									
29.	Anticipated district equalized homestead tax rate (prorated by line 30) [(\$16,356.01 ÷ (\$9,842.00 / \$1.000))]	\$ 1.630	\$ 1.576	\$ 1.662	\$ 1.662	0.00	0.0%	29.	
		based on \$0.99	based on \$1.00	based on \$1.00	based on \$1.00				
30.	Percent of Brattleboro equalized pupils not in a union school district	51.64%	53.31%	49.69%	52.55%	2.9%	5.8%	30.	
31.	Portion of district eq homestead rate to be assessed by town (52.55% x \$1.66)	\$0.842	\$0.840	\$0.826	\$0.873	0.048	5.8%	31.	
32.	<b>Common Level of Appraisal (CLA)</b>	102.01%	103.29%	105.45%	104.33%	-1.1%	-1.1%	32.	
33.	Portion of actual district homestead rate to be assessed by town (\$0.8733 / 104.33%)	\$0.825	\$0.814	\$0.783	\$0.837	0.054	6.9%	33.	
		based on \$0.99	based on \$1.00	based on \$1.00	based on \$1.00				
34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,356.01 ÷ \$11,862) x 2.00%]	2.96%	2.81%	2.82%	2.76%	-0.1%	-2.1%	34.	
		based on 1.80%	based on 2.00%	based on 2.00%	based on 2.00%				
35.	Portion of district income cap percent applied by State (52.55% x 2.76%)	1.53%	1.50%	1.40%	1.45%	0.1%	3.6%	35.	
		based on 1.80%	based on 2.00%	based on 2.00%	based on 2.00%				
35a.	BUHS Equalized Tax Rate	\$ 1.797	\$ 1.788	\$ 1.708	\$ 1.766	\$ 0.058	3.4%	35a.	
36.	Percent of equalized pupils at Brattleboro UHSD #6	48.36%	46.69%	50.31%	47.45%	-2.9%	-5.7%	36.	
37.	BUHS Portion of district equalized homestead rate to be assessed by town	\$0.869	\$0.835	\$0.859	\$0.838	\$ (0.021)	-2.5%	37.	
38.	PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.711	\$1.675	\$1.685	\$1.711	\$ 0.026	1.6%	38.	
39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	<b>\$1.677</b>	<b>\$1.622</b>	<b>\$1.598</b>	<b>\$1.640</b>	<b>\$ 0.042</b>	<b>2.7%</b>	39.	

Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

## Brattleboro Town School District Budget Expenditure Detail

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: District Wide Programs "00"</b>							
001.0100.00.1100.110.000.	SUMMER SCH. SALARY	5,000	4,309	5,000	5,000	0	0.0%
001.0100.00.1100.116.000.	KINDERGARTEN ORIENTATION	11,000	11,355	12,000	12,000	0	0.0%
001.0100.00.1100.120.000.	BTS D SUB SALARY	120,000	102,600	130,000	130,000	0	0.0%
001.0100.00.1100.219.000.	CATAMOUNT HEALTH PLAN	0	2,238	2,000	2,300	300	15.0%
001.0100.00.1100.220.000.	FICA	11,265	9,029	10,863	11,246	383	3.5%
001.0100.00.1100.250.000.	WORKERS COMP	695	765	709	765	56	7.9%
001.0100.00.1100.260.000.	UNEMPLOYMENT COMPENSATION	15,000	3,219	12,000	4,000	-8,000	-66.7%
001.0100.00.1100.283.000.	RETIREMENT CONTRIBUTIONS	504	0	514	0	-514	-100.0%
001.0100.00.1100.283.001.	EAP/403 B FEES	0	0	0	850	850	0.0%
001.0100.00.1100.283.002.	EARLY INCENTIVE 403(B) BENEFIT	34,338	0	0	0	0	0.0%
001.0100.00.1100.285.000.	125 PLAN	758	428	773	428	-345	-44.6%
001.0100.00.1100.290.000.	COURSE REIMB.	0	315	0	0	0	0.0%
001.0100.00.1100.330.000.	CONTRACTED SERVICES	10,300	3,487	7,300	5,000	-2,300	-31.5%
001.0100.00.1100.561.000.	TUITION/OTHER	25,000	78,538	110,000	110,000	0	0.0%
001.0100.00.1100.610.000.	6TH GRADE NIGHT (DISTRICT WII	2,500	1,345	0	0	0	0.0%
001.0100.00.1100.735.000.	SOFTWARE	20,375	7,482	20,375	20,375	0	0.0%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>256,735</b>	<b>225,109</b>	<b>311,534</b>	<b>301,964</b>	<b>-9,570</b>	<b>-3.1%</b>
001.0100.00.1106.320.000.	ASIAN STUDIES SUPPORT	5,000	5,000	5,000	5,000	0	0.0%
<b>Func: FOREIGN LANGUAGE - 1106</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
001.0100.00.1112.110.000.	MUSIC INSTR. SALARY	167,926	167,445	155,039	166,360	11,322	7.3%
001.0100.00.1112.210.000.	HEALTH	43,767	41,001	65,282	67,533	2,251	3.5%
001.0100.00.1112.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	19,600	19,600	0.0%
001.0100.00.1112.215.000.	DENTAL	4,396	3,039	3,936	2,742	-1,194	-30.3%
001.0100.00.1112.220.000.	FICA	12,444	11,430	11,860	12,727	867	7.3%
001.0100.00.1112.230.000.	LIFE	231	242	652	249	-403	-61.8%
001.0100.00.1112.240.000.	VT MUN RET	1,097	1,097	1,097	2,200	1,103	100.6%
001.0100.00.1112.250.000.	WORKERS COMP	1,762	2,007	1,648	1,397	-251	-15.2%
001.0100.00.1112.274.000.	DISABILITY INS	802	754	1,284	787	-497	-38.7%
001.0100.00.1112.283.000.	403(B) BENEFIT	1,800	869	2,062	1,080	-982	-47.6%
001.0100.00.1112.285.000.	125 PLAN	212	11	216	67	-149	-69.0%
001.0100.00.1112.290.000.	COURSE REIMB.	4,200	4,692	6,840	6,840	0	0.0%
001.0100.00.1112.320.000.	TRANSPORTATION CS MUSIC	750	125	750	750	0	0.0%
001.0100.00.1112.610.000.	SUPPLIES MUSIC	5,340	1,106	1,550	1,550	0	0.0%
001.0100.00.1112.610.002.	SUPPLIES - VOCAL MUSIC	450	386	0	0	0	0.0%
001.0100.00.1112.640.000.	TEXTBOOKS MUSIC	825	0	825	825	0	0.0%
001.0100.00.1112.739.000.	MUSIC OTHER EQUIP	7,920	8,562	7,920	7,920	0	0.0%
<b>Func: MUSIC INSTRUCTION - 1112</b>		<b>253,921</b>	<b>242,766</b>	<b>260,962</b>	<b>292,628</b>	<b>31,666</b>	<b>12.1%</b>
001.0100.00.2120.110.000.	GUIDANCE SAL	222,362	225,766	278,429	349,821	71,392	25.6%
001.0100.00.2120.210.000.	HEALTH INS	58,662	46,741	61,008	32,854	-28,155	-46.2%
001.0100.00.2120.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	12,000	12,000	0.0%
001.0100.00.2120.215.000.	DENTAL INS	6,227	3,456	3,800	4,025	225	5.9%
001.0100.00.2120.220.000.	SOCIAL SECURITY	16,591	16,469	17,988	26,570	8,582	47.7%
001.0100.00.2120.230.000.	LIFE INS	375	378	383	433	51	13.2%
001.0100.00.2120.250.000.	WORKERS COMP	1,336	1,470	1,363	2,429	1,066	78.3%
001.0100.00.2120.274.000.	DISABILITY INS	0	1,061	1,033	1,652	619	59.9%
001.0100.00.2120.283.000.	403(B) BENEFIT	1,743	751	1,778	1,080	-698	-39.3%
001.0100.00.2120.285.000.	125 PLAN	0	67	0	67	67	0.0%
001.0100.00.2120.290.000.	COURSE REIMB	3,250	3,582	4,800	4,800	0	0.0%
001.0100.00.2120.320.000.	INSTR SVCS - EVAL & TESTING	1,200	594	1,000	1,000	0	0.0%
001.0100.00.2120.610.000.	SUPPLIES - COUNSELORS	750	442	750	750	0	0.0%
<b>Func: COUNSELING SERVICES - 2120</b>		<b>312,495</b>	<b>300,776</b>	<b>372,332</b>	<b>437,481</b>	<b>65,149</b>	<b>17.5%</b>
001.0100.00.2130.110.000.	NURSES SALARY	167,776	167,776	175,956	179,479	3,523	2.0%
001.0100.00.2130.115.000.	HEALTH PARAPROF	14,679	9,193	10,000	9,400	-600	-6.0%
001.0100.00.2130.210.000.	HEALTH INS	52,262	50,395	54,353	34,714	-19,639	-36.1%
001.0100.00.2130.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	12,000	12,000	0.0%
001.0100.00.2130.215.000.	DENTAL INS	5,321	2,535	2,500	2,945	445	17.8%
001.0100.00.2130.220.000.	FICA	12,625	12,508	13,461	14,449	988	7.3%
001.0100.00.2130.230.000.	LIFE INS	317	315	323	283	-40	-12.5%
001.0100.00.2130.250.000.	WORKERS COMP	1,072	1,180	1,094	1,587	493	45.1%
001.0100.00.2130.274.000.	DISABILITY INS	676	870	690	1,053	363	52.7%
001.0100.00.2130.283.000.	403(B) BENEFIT	1,056	629	1,077	780	-297	-27.6%
001.0100.00.2130.285.000.	125 PLAN	0	167	0	188	188	0.0%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: District Wide Programs "00"</b>							
001.0100.00.2130.290.000.	COURSE REIMB	1,400	965	1,400	1,400	0	0.0%
001.0100.00.2130.330.000.	PHYSICIAN CONTRACTED SERVIC	2,000	2,000	2,000	2,000	0	0.0%
001.0100.00.2130.610.000.	NURSE SUPPLIES	2,125	2,341	2,125	2,125	0	0.0%
001.0100.00.2130.739.000.	NURSE EQUIPMENT	600	177	600	600	0	0.0%
<b>Func: HEALTH SERVICES - 2130</b>		261,909	251,050	265,578	263,003	-2,575	-1.0%
001.0100.00.2140.330.000.	PSYCH TESTING/COUNSELING	3,000	29,460	3,000	30,000	27,000	900.0%
001.0100.00.2140.330.001.	CLINICIANS	100,450	71,067	106,000	100,000	-6,000	-5.7%
<b>Func: PSYCHOLOGICAL SERVICES - 2140</b>		103,450	100,526	109,000	130,000	21,000	19.3%
001.0100.00.2200.320.000.	EQUITY COORD	3,000	0	3,000	3,000	0	0.0%
<b>Func: SUPPORT SERVICES INSTRUCT STAFF - 22</b>		3,000	0	3,000	3,000	0	0.0%
001.0100.00.2212.110.000.	ONE PERCENT FUND SALARY	0	1,661	0	0	0	0.0%
001.0100.00.2212.220.000.	ONE PERCENT FUND FICA	0	121	0	0	0	0.0%
001.0100.00.2212.320.000.	PROF DEVEL - PROGS (OG,G, AC	45,029	3,033	0	0	0	0.0%
001.0100.00.2212.320.003.	ONE PERCENT FUND	30,000	3,078	0	0	0	0.0%
<b>Func: PROGRAM IMPROVEMENT - 2212</b>		75,029	7,893	0	0	0	0.0%
001.0100.00.2310.110.000.	SCHOOL BOARD	11,000	17,525	17,000	17,000	0	0.0%
001.0100.00.2310.113.000.	CLERICAL - SCHOOL BOARD	2,250	250	2,250	1,000	-1,250	-55.6%
001.0100.00.2310.220.000.	FICA	842	1,359	1,473	1,378	-95	-6.4%
001.0100.00.2310.250.000.	WORKERS COMP	60	66	61	150	89	146.3%
001.0100.00.2310.330.000.	LEGAL FEES	15,000	3,495	15,000	15,000	0	0.0%
001.0100.00.2310.550.000.	PRINTING & BINDING	4,000	4,300	4,600	4,600	0	0.0%
001.0100.00.2310.580.000.	BOARD TRAVEL	325	0	325	325	0	0.0%
001.0100.00.2310.610.000.	BOARD SUPPLIES	1,000	782	1,000	1,000	0	0.0%
001.0100.00.2310.810.000.	DUES & FEES	6,000	5,820	6,000	6,000	0	0.0%
<b>Func: BOARD OF EDUCATION - 2310</b>		40,477	33,596	47,709	46,453	-1,256	-2.6%
001.0100.00.2321.331.000.	ASSESSMENT/WSESU	714,822	714,822	725,815	709,478	-16,337	-2.3%
<b>Func: OFFICE OF THE SUPERINTENDENT SVCS -</b>		714,822	714,822	725,815	709,478	-16,337	-2.3%
001.0100.00.2520.830.000.	SHORT TERM INTEREST	5,000	21,518	0	0	0	0.0%
<b>Func: FISCAL SERVICES - 2520</b>		5,000	21,518	0	0	0	0.0%
001.0100.00.2600.110.000.	CUSTODIAL SAL DISTRICT WIDE	37,390	37,560	38,169	39,562	1,394	3.7%
001.0100.00.2600.210.000.	HEALTH	15,500	16,505	16,120	11,145	-4,975	-30.9%
001.0100.00.2600.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.00.2600.215.000.	DENTAL	485	479	495	510	15	3.1%
001.0100.00.2600.220.000.	FICA	3,550	2,734	2,920	3,027	107	3.7%
001.0100.00.2600.230.000.	LIFE	468	72	477	72	-405	-84.9%
001.0100.00.2600.240.000.	VT MUN RET	1,193	0	1,217	0	-1,217	-100.0%
001.0100.00.2600.250.000.	WORKERS COMP	3,639	4,005	3,712	2,391	-1,321	-35.6%
001.0100.00.2600.274.000.	DISABILITY INSURANCE	978	193	998	223	-775	-77.7%
001.0100.00.2600.283.000.	403 (B)	400	0	408	0	-408	-100.0%
001.0100.00.2600.290.000.	COURSE REIMBURSTMENT	1,000	0	510	510	0	0.0%
001.0100.00.2600.330.000.	HAZMAT COMP EXPENSE	500	0	500	0	-500	-100.0%
001.0100.00.2600.410.006.	WATER & SEWER POWERS HOU	875	808	875	875	0	0.0%
001.0100.00.2600.410.008.	WATER & SEWAGE ESTEYVILLE	650	611	650	650	0	0.0%
001.0100.00.2600.421.006.	POWERS HOUSE RUBBISH	1,250	750	1,250	1,250	0	0.0%
001.0100.00.2600.421.008.	RUBBISH REMOVAL ESTEYVILLE	2,500	2,542	2,500	2,500	0	0.0%
001.0100.00.2600.422.006.	SNOW PLOWING/REMOVAL	0	5,971	5,000	6,000	1,000	20.0%
001.0100.00.2600.430.000.	GROUNDS/ SITE IMPROVE OTHE	10,000	0	0	0	0	0.0%
001.0100.00.2600.430.007.	BLDG/GROUND MAINT CANAL	6,000	0	6,000	6,000	0	0.0%
001.0100.00.2600.431.006.	BLDG/GROUND MAINT POWERS	13,251	2,840	10,500	3,500	-7,000	-66.7%
001.0100.00.2600.431.008.	BLDG/GROUND MAINT ESTEYVILL	28,302	18,729	20,000	20,000	0	0.0%
001.0100.00.2600.444.000.	ENERGY OPERATIONS & MAINT	17,250	0	17,250	5,000	-12,250	-71.0%
001.0100.00.2600.450.006.	Capital Plan Project Improvements	3,000	0	3,000	25,000	22,000	733.3%
001.0100.00.2600.520.000.	PROP & LIAB INS	35,000	34,534	35,000	35,000	0	0.0%
001.0100.00.2600.530.006.	PHONE POWERS HOUSE	1,000	0	500	500	0	0.0%
001.0100.00.2600.610.006.	CUSTODIAL SUPPLIES POWERS	1,250	769	1,250	1,250	0	0.0%
001.0100.00.2600.610.008.	CUSTODIAL SUPPLIES ESTEYVILLE	500	406	500	500	0	0.0%
001.0100.00.2600.620.006.	NET METERED ELECTRICITY POWE	1,200	1,101	1,200	1,200	0	0.0%
001.0100.00.2600.620.008.	NET METERED ELECTRICITY ESTE'	1,550	818	1,550	1,550	0	0.0%
001.0100.00.2600.624.006.	FUEL OIL & PROPANE POWERS	9,500	4,737	9,500	5,000	-4,500	-47.4%
001.0100.00.2600.624.008.	FUEL OIL ESTEYVILLE	0	1,771	2,500	2,500	0	0.0%
001.0100.00.2600.629.008.	PELLETS - ESTEY	3,015	1,612	5,515	5,515	0	0.0%
<b>Func: OPERATIONS &amp; MAINTENANCE OF PLANT -</b>		201,196	139,545	190,064	185,230	-4,834	-2.5%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: District Wide Programs "00"</b>							
001.0100.00.2660.110.000.	CROSSING GUARDS SAL	73,000	71,135	73,000	73,435	435	0.6%
001.0100.00.2660.220.000.	CROSSING GUARDS FICA	5,585	5,442	5,585	5,427	-158	-2.8%
001.0100.00.2660.250.000.	WORKERS COMP	385	423	392	596	204	51.9%
001.0100.00.2660.610.000.	CROSSING GUARDS SUPPLIES	1,000	359	500	500	0	0.0%
<b>Func: SECURITY SVS / TRAFFIC CONTROL - 2660</b>		<b>79,969</b>	<b>77,360</b>	<b>79,477</b>	<b>79,958</b>	<b>481</b>	<b>0.6%</b>
001.0100.00.2711.519.000.	TRANSPORTATION REG CS	185,676	176,380	188,031	193,300	5,269	2.8%
001.0100.00.2711.519.001.504	NON SE TRANSPORT BTSD	17,000	25,200	40,000	40,000	0	0.0%
<b>Func: TRANSPORT TO/FROM SCHOOL RESIDENT</b>		<b>202,676</b>	<b>201,580</b>	<b>228,031</b>	<b>233,300</b>	<b>5,269</b>	<b>2.3%</b>
001.0100.00.2720.519.000.	EXTENDED YEAR TRANSPORTAT	2,500	0	2,500	2,500	0	0.0%
<b>Func: STUDENT TRANSPORT CO-CURRICULAR - ;</b>		<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>
001.0100.00.5100.830.001.	ENERGY PROGRAM - INTEREST	6,764	12,924	0	0	0	0.0%
001.0100.00.5100.830.002.	LT DEBT CAP IMPROVE INTERES	5,000	1,060	0	0	0	0.0%
001.0100.00.5100.830.003.	GRN. ST. HEAT SYS INTEREST	0	0	7,056	36,050	28,994	410.9%
001.0100.00.5100.910.001.	ENERGY PROGRAM - PRINCIPAL	69,096	62,936	0	0	0	0.0%
001.0100.00.5100.910.002.	LONG-TERM DEBT CAP PRINCIPA	64,759	62,630	0	0	0	0.0%
<b>Func: DEBT SERVICE - 5100</b>		<b>145,619</b>	<b>139,549</b>	<b>7,056</b>	<b>36,050</b>	<b>28,994</b>	<b>410.9%</b>
001.0100.00.5350.930.000.	TRANSFER TO CAPITAL FUND	646,000	646,000	0	0	0	0.0%
<b>Func: TRANSFER TO RESERVE FUNDS - 5350</b>		<b>646,000</b>	<b>646,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Prog: REGULAR INSTRUCTION - 0100</b>		<b>3,309,797</b>	<b>3,107,091</b>	<b>2,608,058</b>	<b>2,726,045</b>	<b>117,987</b>	<b>4.5%</b>
001.0140.00.1100.110.000.	AFTER SCHOOL PROGRAM SALA	0	4,100	0	4,200	4,200	0.0%
001.0140.00.1100.220.000.	AFTER SCHOOL FICA	0	304	0	321	321	0.0%
001.0140.00.1100.250.000.	WORKERS COMP	0	32	0	35	35	0.0%
001.0140.00.1100.330.000.	AFTERSCHOOL PROGRAM-CS	0	3,488	0	3,500	3,500	0.0%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>0</b>	<b>7,923</b>	<b>0</b>	<b>8,056</b>	<b>8,056</b>	<b>0.0%</b>
001.0140.00.2720.519.000.	AFTER SCHOOL PROGRAM TRAN	12,000	9,735	22,000	10,000	-12,000	-54.6%
<b>Func: STUDENT TRANSPORT CO-CURRICULAR - ;</b>		<b>12,000</b>	<b>9,735</b>	<b>22,000</b>	<b>10,000</b>	<b>-12,000</b>	<b>-54.6%</b>
<b>Prog: AFTER SCHOOL PROGRAMS - 0140</b>		<b>12,000</b>	<b>17,658</b>	<b>22,000</b>	<b>18,056</b>	<b>-3,944</b>	<b>-17.9%</b>
001.0212.00.1200.331.000.	SPECIAL ED SVC (SU ASSESS)	2,729,051	2,640,546	1,328,870	1,283,798	-45,072	-3.4%
<b>Func: SPECIAL EDUCATION - 1200</b>		<b>2,729,051</b>	<b>2,640,546</b>	<b>1,328,870</b>	<b>1,283,798</b>	<b>-45,072</b>	<b>-3.4%</b>
<b>Prog: SPECIAL EDUCATION INELIGIBLE STATE AID - 212</b>		<b>2,729,051</b>	<b>2,640,546</b>	<b>1,328,870</b>	<b>1,283,798</b>	<b>-45,072</b>	<b>-3.4%</b>
001.0910.00.3100.330.000.	FARM TO SCHOOL CS	7,500	7,500	7,500	7,500	0	0.0%
001.0910.00.3100.930.000.	NUTRITION PROG SUBSIDY	55,000	30,000	55,720	58,353	2,633	4.7%
<b>Func: FOOD SERVICE OPERATIONS - 3100</b>		<b>62,500</b>	<b>37,500</b>	<b>63,220</b>	<b>65,853</b>	<b>2,633</b>	<b>4.2%</b>
<b>Prog: FOOD SERVICE - 0910</b>		<b>62,500</b>	<b>37,500</b>	<b>63,220</b>	<b>65,853</b>	<b>2,633</b>	<b>4.2%</b>
<b>School: DISTRICTWIDE - 00</b>		<b>6,113,348</b>	<b>5,802,795</b>	<b>4,022,148</b>	<b>4,093,752</b>	<b>71,604</b>	<b>1.8%</b>
<b>School: Green Street "03"</b>							
001.0100.03.1100.110.000.	TEACHER SALARY-GREEN ST	816,644	930,809	854,575	950,762	96,187	11.3%
001.0100.03.1100.110.250.	TEACHER SAL. TITLE1 GRN	156,032	138,633	141,520	145,311	3,791	2.7%
001.0100.03.1100.110.251.	SALARIES-ACADEMIC SUPORRT	138,766	138,767	140,155	142,961	2,807	2.0%
001.0100.03.1100.115.000.	PARAPROFESSIONAL SAL GRN	248,137	243,201	222,716	230,675	7,959	3.6%
001.0100.03.1100.118.250.	STIPENDS SWP I - GRN	12,070	11,400	18,523	36,882	18,359	99.1%
001.0100.03.1100.118.651.	GS TITLE IIA STIPENDS	0	4,630	0	1,858	1,858	0.0%
001.0100.03.1100.210.000.	HEALTH	302,682	324,698	294,235	232,520	-61,715	-21.0%
001.0100.03.1100.210.250.	HEALTH INSURANCE	35,583	26,779	37,006	29,154	-7,852	-21.2%
001.0100.03.1100.210.251.	HEALTH INSURANCE	40,400	31,440	42,016	23,171	-18,845	-44.9%
001.0100.03.1100.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	74,518	74,518	0.0%
001.0100.03.1100.211.250.	Health Reimb. Arrangement (HRA)	0	0	0	8,800	8,800	0.0%
001.0100.03.1100.211.251.	Health Reimb. Arrangement (HRA)	0	0	0	7,232	7,232	0.0%
001.0100.03.1100.215.000.	DENTAL	18,763	16,758	16,797	18,523	1,726	10.3%
001.0100.03.1100.215.250.	DENTAL INSURANCE	2,890	2,587	2,947	2,938	-9	-0.3%
001.0100.03.1100.215.251.	DENTAL INSURANCE	2,099	2,675	2,141	2,802	661	30.9%
001.0100.03.1100.220.000.	FICA/MEDICARE	75,106	85,818	82,412	89,424	7,012	8.5%
001.0100.03.1100.220.250.	FICA	12,123	10,376	12,243	13,938	1,695	13.8%
001.0100.03.1100.220.251.	FICA/MEDICARE	9,586	9,801	10,722	10,937	215	2.0%
001.0100.03.1100.220.651.	FICA/MEDICARE	0	339	0	142	142	0.0%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Green Street "03"</b>							
001.0100.03.1100.230.000	LIFE INS	1,648	1,977	1,729	1,782	53	3.1%
001.0100.03.1100.230.250	LIFE INSURANCE	286	247	292	218	-74	-25.3%
001.0100.03.1100.230.251	LIFE INSURANCE	256	258	261	214	-47	-18.1%
001.0100.03.1100.240.000	VT MUN RET	7,363	13,701	12,000	14,195	2,195	18.3%
001.0100.03.1100.240.250	VT MUN RET	1,004	0	1,024	0	-1,024	-100.0%
001.0100.03.1100.245.250	FED GRANT VSTRS RETIREMENT	18,915	16,068	20,000	18,890	-1,110	-5.6%
001.0100.03.1100.250.000	WORKERS COMP	5,445	5,991	7,158	9,846	2,688	37.6%
001.0100.03.1100.250.250	WORKER'S COMPENSATION	923	1,016	941	1,220	279	29.6%
001.0100.03.1100.250.251	WORKERS COMP	960	1,057	979	1,201	222	22.7%
001.0100.03.1100.274.000	DISABILITY	3,508	5,061	3,708	6,424	2,716	73.3%
001.0100.03.1100.274.250	DISABILITY INSURANCE	575	675	587	744	158	26.9%
001.0100.03.1100.274.251	DISABILITY	573	720	584	584	0	-0.1%
001.0100.03.1100.283.000	403 B	6,709	6,365	5,345	8,760	3,415	63.9%
001.0100.03.1100.283.250	403 B BENEFIT	1,560	1,386	1,421	1,705	284	20.0%
001.0100.03.1100.283.251	403 B	1,175	1,388	1,199	1,680	482	40.2%
001.0100.03.1100.285.000	125 PLAN	411	333	419	333	-86	-20.6%
001.0100.03.1100.285.250	125 PLAN	0	178	0	200	200	0.0%
001.0100.03.1100.285.251	125 PLAN	0	0	525	0	-525	-100.0%
001.0100.03.1100.290.000	ELEM COURSE REIMBURSEMENT	2,175	12,917	16,219	14,000	-2,219	-13.7%
001.0100.03.1100.290.251	COURSE REIMB	0	1,750	275	500	225	81.8%
001.0100.03.1100.320.000	ARTISTS IN SCHOOLS CONTR SV	0	1,000	0	0	0	0.0%
001.0100.03.1100.432.000	COMPUTER REPAIRS & MAINT	2,000	0	4,000	0	-4,000	-100.0%
001.0100.03.1100.443.000	COST PER COPY/ LEASE	0	5,991	3,500	6,000	2,500	71.4%
001.0100.03.1100.610.000	ELEM SUPPLIES	29,645	26,907	31,000	32,500	1,500	4.8%
001.0100.03.1100.640.000	ELEM TEXTBOOKS	20,500	34,348	20,500	30,300	9,800	47.8%
001.0100.03.1100.734.000	TECHNOLOGY-RELATED HARDW.	37,500	31,363	33,500	35,000	1,500	4.5%
001.0100.03.1100.735.000	TECHNOLOGY SOFTWARE	5,278	6,358	5,000	6,500	1,500	30.0%
001.0100.03.1100.739.000	OTHER EQUIPMENT	5,000	18,177	5,000	7,500	2,500	50.0%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>2,024,288</b>	<b>2,173,940</b>	<b>2,055,173</b>	<b>2,222,845</b>	<b>167,672</b>	<b>8.2%</b>
001.0100.03.1102.610.000	SUPPLIES ART (GREEN STR)	3,200	3,299	3,500	3,500	0	0.0%
<b>Func: ART INSTRUCTION - 1102</b>		<b>3,200</b>	<b>3,299</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.0%</b>
001.0100.03.1106.110.000	FOREIGN LANGUAGE SALARY	52,702	52,702	58,748	59,925	1,177	2.0%
001.0100.03.1106.220.000	FICA	4,032	4,032	4,494	4,584	90	2.0%
001.0100.03.1106.230.000	LIFE	98	86	80	90	10	12.6%
001.0100.03.1106.250.000	WORKERS COMP	282	310	287	503	216	75.0%
001.0100.03.1106.274.000	DISABILITY	190	242	155	274	119	76.8%
001.0100.03.1106.283.000	403(B) BENEFITS	246	468	251	720	469	186.6%
001.0100.03.1106.290.000	COURSE REIMB	625	378	638	638	0	0.0%
001.0100.03.1106.610.000	SUPPLIES	1,350	845	1,000	1,000	0	0.0%
001.0100.03.1106.640.000	TEXTBOOKS	350	315	350	350	0	0.0%
<b>Func: FOREIGN LANGUAGE - 1106</b>		<b>59,875</b>	<b>59,378</b>	<b>66,003</b>	<b>68,083</b>	<b>2,080</b>	<b>3.2%</b>
001.0100.03.2212.110.000	ONE PERCENT PROG IMPR SALA	0	7,884	8,077	8,100	23	0.3%
001.0100.03.2212.220.000	FICA/MEDICARE	0	582	618	620	2	0.3%
001.0100.03.2212.250.000	WORKERS COMP	0	0	0	68	68	0.0%
001.0100.03.2212.320.000	PROGR IMPROVE/TEACHER TRA	12,650	13,768	12,250	12,250	0	0.0%
<b>Func: PROGRAM IMPROVEMENT - 2212</b>		<b>12,650</b>	<b>22,234</b>	<b>20,945</b>	<b>21,038</b>	<b>93</b>	<b>0.5%</b>
001.0100.03.2218.118.000	TEACHER LEADER SALARY	0	0	0	15,000	15,000	0.0%
001.0100.03.2218.220.000	FICA	0	0	0	1,148	1,148	0.0%
<b>Func: TEACHER LEADER PROGRAM - 2218</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>16,148</b>	<b>16,148</b>	<b>0.0%</b>
001.0100.03.2222.110.000	LIBRARIAN SALARY	53,747	53,747	55,827	59,456	3,629	6.5%
001.0100.03.2222.210.000	HEALTH INSURANCE	16,185	15,086	16,832	10,525	-6,307	-37.5%
001.0100.03.2222.211.000	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.03.2222.215.000	DENTAL INSURANCE	1,162	980	1,185	1,040	-145	-12.2%
001.0100.03.2222.220.000	FICA/MEDICARE	5,562	3,924	4,271	4,548	277	6.5%
001.0100.03.2222.230.000	LIFE INSURANCE	126	99	129	89	-40	-30.8%
001.0100.03.2222.240.000	VT MUN RET	0	1,097	1,097	1,097	0	0.0%
001.0100.03.2222.250.000	WORKERS COMP	485	534	495	499	4	0.9%
001.0100.03.2222.274.000	DISABILITY	274	278	279	340	61	21.7%
001.0100.03.2222.283.000	403 B	713	537	727	840	113	15.5%
001.0100.03.2222.290.000	COURSE REIMB	0	3,774	0	1,000	1,000	0.0%
001.0100.03.2222.432.000	TECH RELATED REPAIRS & MAIN	500	0	500	500	0	0.0%
001.0100.03.2222.610.000	LIBRARY SUPPLIES	1,500	1,455	1,500	1,500	0	0.0%
001.0100.03.2222.640.000	LIBRARY BOOKS	4,200	3,703	10,000	8,000	-2,000	-20.0%
001.0100.03.2222.650.000	INTERNET ACCESS	9,928	5,675	9,928	7,000	-2,928	-29.5%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Green Street "03"</b>							
001.0100.03.2222.735.000	SOFTWARE - LIBRARY	2,500	2,613	2,500	2,500	0	0.0%
001.0100.03.2222.739.000	LIBRARY OTHER EQUIPMENT	3,500	3,347	3,500	3,500	0	0.0%
<b>Func: LIBRARY SERVICES - 2222</b>		<b>100,382</b>	<b>96,850</b>	<b>108,770</b>	<b>106,434</b>	<b>-2,335</b>	<b>-2.2%</b>
001.0100.03.2410.110.000	PRINCIPAL SALARY	96,350	96,350	98,759	101,228	2,469	2.5%
001.0100.03.2410.112.000	SECRETARY SALARY	49,524	53,994	52,630	55,845	3,215	6.1%
001.0100.03.2410.210.000	HEALTH	31,291	27,858	32,543	33,861	1,318	4.1%
001.0100.03.2410.211.000	Health Reimb. Arrangement (HRA)	0	0	0	9,750	9,750	0.0%
001.0100.03.2410.215.000	DENTAL	2,164	2,033	2,208	2,435	227	10.3%
001.0100.03.2410.220.000	FICA/MEDICARE	9,863	11,113	11,352	12,016	664	5.9%
001.0100.03.2410.230.000	LIFE INSURANCE	450	475	459	235	-224	-48.8%
001.0100.03.2410.240.000	VT MUN RET	1,686	2,064	1,720	2,233	513	29.9%
001.0100.03.2410.250.000	WORKERS COMP	777	855	793	1,291	498	62.9%
001.0100.03.2410.274.000	DISABILITY	480	683	490	843	353	72.2%
001.0100.03.2410.283.000	403 B	3,000	3,353	3,060	4,200	1,140	37.3%
001.0100.03.2410.285.000	125 PLAN	70	33	71	67	-4	-6.2%
001.0100.03.2410.290.000	PROF DEVEL/COURSE REIMB	3,000	805	3,000	3,000	0	0.0%
001.0100.03.2410.610.000	SUPPLIES - OFFICE	3,000	3,529	3,500	3,500	0	0.0%
001.0100.03.2410.810.000	DUE & FEES - PRINC/OFFICE	500	925	750	750	0	0.0%
<b>Func: OFFICE OF THE PRINCIPAL - 2410</b>		<b>202,155</b>	<b>204,070</b>	<b>211,333</b>	<b>231,254</b>	<b>19,921</b>	<b>9.4%</b>
001.0100.03.2600.110.000	CUSTODIAL SALARY-GREEN ST	84,459	90,264	84,425	86,105	1,680	2.0%
001.0100.03.2600.210.000	HEALTH INS	31,599	38,632	32,862	25,612	-7,251	-22.1%
001.0100.03.2600.211.000	Health Reimb. Arrangement (HRA)	0	0	0	8,000	8,000	0.0%
001.0100.03.2600.215.000	DENTAL INSURANCE	0	957	920	3,300	2,380	258.7%
001.0100.03.2600.220.000	FICA	6,068	6,562	6,000	5,975	-25	-0.4%
001.0100.03.2600.230.000	LIFE INS	134	140	137	116	-21	-15.1%
001.0100.03.2600.240.000	VT MUN RET	3,173	3,481	3,236	3,112	-124	-3.9%
001.0100.03.2600.250.000	WORKERS COMP	5,227	5,753	5,332	4,272	-1,060	-19.9%
001.0100.03.2600.274.000	DISABILITY	297	362	303	399	96	31.7%
001.0100.03.2600.410.000	WATER & SEWER	6,750	5,899	6,750	6,750	0	0.0%
001.0100.03.2600.421.000	RUBBISH REMOVAL	6,500	8,926	7,000	9,000	2,000	28.6%
001.0100.03.2600.422.000	SNOW PLOWING/REMOVAL	25,000	42,125	25,000	43,000	18,000	72.0%
001.0100.03.2600.431.000	NON-TECH REPAIRS & MAINT	24,000	67,029	62,000	62,000	0	0.0%
001.0100.03.2600.450.000	CONSTRUCTION SVCS (CAPITAL)	75,000	138,507	626,000	97,000	-529,000	-84.5%
001.0100.03.2600.530.000	PHONE	4,500	4,541	4,500	4,500	0	0.0%
001.0100.03.2600.610.000	CUSTODIAL SUPPLIES	12,200	19,286	12,200	12,200	0	0.0%
001.0100.03.2600.620.000	NET METERED ELECTRICITY	28,250	14,739	28,250	15,000	-13,250	-46.9%
001.0100.03.2600.622.000	ELECTRICITY	0	3,899	0	4,000	4,000	0.0%
001.0100.03.2600.624.000	FUEL OIL	30,000	22,482	30,000	4,000	-26,000	-86.7%
001.0100.03.2600.628.000	PELLETS	0	0	0	11,000	11,000	0.0%
001.0100.03.2600.733.000	FURNITURE & FIXTURES	1,000	0	2,000	3,000	1,000	50.0%
001.0100.03.2600.739.000	OTHER EQUIPMENT	1,000	18,946	6,000	6,000	0	0.0%
<b>Func: OPERATIONS &amp; MAINTENANCE OF PLANT</b>		<b>345,157</b>	<b>492,529</b>	<b>942,915</b>	<b>414,340</b>	<b>-528,574</b>	<b>-56.1%</b>
001.0100.03.2720.519.000	FIELD TRIPS	2,666	2,468	4,200	4,200	0	0.0%
<b>Func: STUDENT TRANSPORT CO-CURRICULAR -</b>		<b>2,666</b>	<b>2,468</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0.0%</b>
<b>Prog: REGULAR INSTRUCTION - 0100</b>		<b>2,750,372</b>	<b>3,054,767</b>	<b>3,412,839</b>	<b>3,087,843</b>	<b>-324,996</b>	<b>-9.5%</b>
001.0140.03.1100.118.000	AFTER SCH PROGRAM SALARY	33,850	58,583	33,850	58,000	24,150	71.3%
001.0140.03.1100.220.000	AFTER SCH PROG FICA	1,535	4,347	2,590	4,437	1,847	71.3%
001.0140.03.1100.250.000	WORKERS COMP	177	195	181	487	306	169.2%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>35,562</b>	<b>63,125</b>	<b>36,621</b>	<b>62,924</b>	<b>26,303</b>	<b>71.8%</b>
<b>Prog: AFTER SCHOOL PROGRAMS - 0140</b>		<b>35,562</b>	<b>63,125</b>	<b>36,621</b>	<b>62,924</b>	<b>26,303</b>	<b>71.8%</b>
001.0211.03.1200.115.000	SPECIAL ED PARA GREEN ST	61,626	36,188	0	0	0	0.0%
001.0211.03.1200.210.000	HEALTH INSURANCE	38,595	41,138	0	0	0	0.0%
001.0211.03.1200.215.000	DENTAL INSURANCE	2,965	838	0	0	0	0.0%
001.0211.03.1200.220.000	FICA/MEDICARE	5,821	2,486	0	0	0	0.0%
001.0211.03.1200.230.000	LIFE INSURANCE	251	87	0	0	0	0.0%
001.0211.03.1200.240.000	VT MUN RET	4,810	1,450	0	0	0	0.0%
001.0211.03.1200.250.000	WORKERS COMP	978	1,076	0	0	0	0.0%
001.0211.03.1200.274.000	DISABILITY	480	220	0	0	0	0.0%
001.0211.03.1200.285.000	125 PLAN	0	44	0	0	0	0.0%
<b>Func: SPECIAL EDUCATION - 1200</b>		<b>115,526</b>	<b>83,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>School: GREEN STREET - 03</b>		<b>2,901,461</b>	<b>3,201,419</b>	<b>3,449,460</b>	<b>3,150,767</b>	<b>-298,693</b>	<b>-8.7%</b>

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Oak Grove "04"</b>							
001.0100.04.1100.110.000	TEACHER SALARY-OAK GROVE	482,637	422,910	456,111	476,156	20,045	4.4%
001.0100.04.1100.110.250	TEACHER SALARY - OAK GROVE	44,157	46,000	47,093	50,022	2,929	6.2%
001.0100.04.1100.110.251	SALARIES	139,337	143,882	141,326	153,126	11,801	8.4%
001.0100.04.1100.115.000	PARAPROFESSIONAL SALARY	121,438	121,675	125,256	145,271	20,015	16.0%
001.0100.04.1100.118.250	STIPENDS SWP I - OG	2,685	3,420	9,254	16,398	7,144	77.2%
001.0100.04.1100.118.651	OG TITLE IIA STIPENDS	0	2,325	0	1,393	1,393	0.0%
001.0100.04.1100.210.000	HEALTH	185,879	145,152	187,340	128,389	-58,951	-31.5%
001.0100.04.1100.210.250	HEALTH INSURANCE	10,535	12,068	10,956	8,420	-2,536	-23.2%
001.0100.04.1100.210.251	HEALTH INSURANCE	38,480	38,326	40,019	28,154	-11,865	-29.7%
001.0100.04.1100.211.000	Health Reimb. Arrangement (HRA)	0	0	0	38,080	38,080	0.0%
001.0100.04.1100.211.250	Health Reimb. Arrangement (HRA)	0	0	0	3,200	3,200	0.0%
001.0100.04.1100.211.251	Health Reimb. Arrangement (HRA)	0	0	0	8,800	8,800	0.0%
001.0100.04.1100.215.000	DENTAL	14,345	8,667	8,691	11,760	3,069	35.3%
001.0100.04.1100.215.251	DENTAL INSURANCE	1,100	784	1,122	832	-290	-25.9%
001.0100.04.1100.215.251	DENTAL INSURANCE	1,100	2,781	1,122	2,825	1,703	151.8%
001.0100.04.1100.220.000	FICA/MEDICARE	43,932	39,284	44,474	47,157	2,683	6.0%
001.0100.04.1100.220.250	FICA	5,412	3,618	4,310	5,082	772	17.9%
001.0100.04.1100.220.251	FICA/MEDICARE	10,524	10,367	10,811	11,714	903	8.4%
001.0100.04.1100.220.651	FICA/MEDICARE	0	167	0	107	107	0.0%
001.0100.04.1100.230.000	LIFE INS.	1,352	1,056	1,106	925	-181	-16.4%
001.0100.04.1100.230.250	LIFE INSURANCE	0	85	80	80	0	0.0%
001.0100.04.1100.230.251	LIFE INSURANCE	150	268	153	230	77	50.3%
001.0100.04.1100.240.000	VT MUN RET	3,449	3,701	3,518	3,600	82	2.3%
001.0100.04.1100.245.250	FED GRANT VSTRS RETIREMENT	5,056	5,263	6,516	6,503	-13	-0.2%
001.0100.04.1100.250.000	WORKERS COMP	3,062	3,353	2,944	5,141	2,197	74.6%
001.0100.04.1100.250.250	WORKER'S COMPENSATION	0	363	385	420	35	9.1%
001.0100.04.1100.250.251	WORKERS COMP	1,250	1,376	1,275	1,286	11	0.9%
001.0100.04.1100.274.000	DISAB INS	1,872	2,611	1,885	3,179	1,294	68.7%
001.0100.04.1100.274.250	DISABILITY INSURANCE	0	236	250	229	-21	-8.4%
001.0100.04.1100.274.251	DISABILITY	327	735	334	797	463	139.0%
001.0100.04.1100.283.000	403 B	5,363	4,208	4,782	5,280	498	10.4%
001.0100.04.1100.283.250	403 B BENEFIT	442	0	465	0	-465	-100.0%
001.0100.04.1100.283.251	403 B	356	1,324	363	1,680	1,317	362.5%
001.0100.04.1100.285.000	125 PLAN	205	200	209	200	-9	-4.4%
001.0100.04.1100.285.251	125 PLAN	0	67	0	67	67	0.0%
001.0100.04.1100.290.000	COURSE REIMBURSEMENT	2,970	8,931	7,000	7,500	500	7.1%
001.0100.04.1100.290.250	COURSE REIMBURSEMENT	1,200	530	1,224	1,224	0	0.0%
001.0100.04.1100.290.251	COURSE REIMB	0	244	1,200	1,200	0	0.0%
001.0100.04.1100.432.000	TECH-RELATED REPAIRS & MAIN'	2,500	416	4,000	1,000	-3,000	-75.0%
001.0100.04.1100.443.000	COST PER COPY/ LEASE	0	3,675	0	0	0	0.0%
001.0100.04.1100.610.000	SUPPLIES	15,800	10,096	16,800	15,000	-1,800	-10.7%
001.0100.04.1100.640.000	BOOKS & PERIODICALS	10,722	9,452	9,000	8,500	-500	-5.6%
001.0100.04.1100.734.000	TECHNOLOGY-RELATED HARDW.	11,006	19,835	11,876	9,000	-2,876	-24.2%
001.0100.04.1100.735.000	TECHNOLOGY SOFTWARE	13,200	3,748	5,000	9,000	4,000	80.0%
001.0100.04.1100.739.000	OTHER EQUIPMENT	3,220	10,865	15,000	12,000	-3,000	-20.0%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>1,185,064</b>	<b>1,094,062</b>	<b>1,183,250</b>	<b>1,230,928</b>	<b>47,678</b>	<b>4.0%</b>
001.0100.04.1102.610.000	SUPPLIES ART (OAK GROVE)	2,100	1,944	2,200	2,200	0	0.0%
<b>Func: ART INSTRUCTION - 1102</b>		<b>2,100</b>	<b>1,944</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>0.0%</b>
001.0100.04.2143.114.000	BEHAVIOR SPEC REG ED SALARY	48,136	64,413	65,600	67,240	1,640	2.5%
001.0100.04.2143.210.000	HEALTH INS	9,679	16,853	10,066	16,438	6,372	63.3%
001.0100.04.2143.211.000	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.04.2143.215.000	BEHAVIOR SPEC REG ED	796	1,296	812	1,650	838	103.3%
001.0100.04.2143.220.000	FICA	4,371	4,703	5,018	5,144	126	2.5%
001.0100.04.2143.230.000	LIFE INS	100	98	102	101	-1	-1.0%
001.0100.04.2143.240.000	VT MUN RETIREMENT	2,701	2,560	2,755	2,800	45	1.6%
001.0100.04.2143.250.000	WORKERS COMP	350	385	357	565	208	58.3%
001.0100.04.2143.274.000	DISABILITY	213	277	217	385	168	77.2%
001.0100.04.2143.290.000	COURSE REIMB	670	447	683	683	0	0.0%
<b>Func: BEHAVIOR INTERVENTION - 2143</b>		<b>67,016</b>	<b>91,031</b>	<b>85,611</b>	<b>99,006</b>	<b>13,395</b>	<b>15.7%</b>
001.0100.04.2210.320.000	PROGR IMPROVE/TEACHER TRA)	9,600	9,213	9,000	9,000	0	0.0%
<b>Func: IMPROVEMENT OF INSTRUCTION SERVICE</b>		<b>9,600</b>	<b>9,213</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0.0%</b>
001.0100.04.2212.110.000	ONE PERCENT PROG IMPR SALA	0	3,514	4,040	3,500	-540	-13.4%
001.0100.04.2212.220.000	FICA/MEDICARE	0	252	309	268	-41	-13.3%
001.0100.04.2212.250.000	ONE PERCENT PROG IMPR SALA	0	0	0	29	29	0.0%
<b>Func: PROGRAM IMPROVEMENT - 2212</b>		<b>0</b>	<b>3,767</b>	<b>4,349</b>	<b>3,797</b>	<b>-552</b>	<b>-12.7%</b>

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Oak Grove "04"</b>							
001.0100.04.2218.118.000.	TEACHER LEADER SALARY	6,000	2,000	2,000	2,000	0	0.0%
001.0100.04.2218.220.000.	TEACHER LEADER FICA	230	140	0	153	153	0.0%
001.0100.04.2218.250.000.	WORKERS COMP	0	16	0	17	17	0.0%
<b>Func: TEACHER LEADER PROGRAM - 2218</b>		<b>6,230</b>	<b>2,156</b>	<b>2,000</b>	<b>2,170</b>	<b>170</b>	<b>8.5%</b>
001.0100.04.2222.110.000.	LIBRARY SALARIES	46,111	46,111	48,114	50,153	2,039	4.2%
001.0100.04.2222.210.000.	HEALTH INSURANCE	12,948	7,675	13,466	5,605	-7,861	-58.4%
001.0100.04.2222.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	2,000	2,000	0.0%
001.0100.04.2222.215.000.	DENTAL INSURANCE	1,162	980	1,185	1,040	-145	-12.2%
001.0100.04.2222.220.000.	FICA/MEDICARE	3,343	3,425	3,681	3,837	156	4.3%
001.0100.04.2222.230.000.	LIFE INSURANCE	126	89	129	75	-54	-41.6%
001.0100.04.2222.250.000.	WORKERS COMP	263	289	268	421	153	56.9%
001.0100.04.2222.274.000.	DISAB INS	135	238	138	287	149	108.4%
001.0100.04.2222.283.000.	403 B	437	461	446	600	154	34.6%
001.0100.04.2222.290.000.	COURSE REIMB	0	175	0	250	250	0.0%
001.0100.04.2222.431.000.	NON-TECH REPAIRS & MAINT	500	0	500	500	0	0.0%
001.0100.04.2222.610.000.	LIBR. SUPPLIES	1,000	818	1,000	1,000	0	0.0%
001.0100.04.2222.640.000.	BOOKS & PERIODICALS	4,000	2,824	3,000	3,000	0	0.0%
001.0100.04.2222.650.000.	INTERNET ACCESS	5,896	0	5,000	5,000	0	0.0%
001.0100.04.2222.735.000.	SOFTWARE	4,100	4,511	6,600	3,000	-3,600	-54.6%
001.0100.04.2222.739.000.	LIBRARY OTHER EQUIPMENT	1,500	0	0	0	0	0.0%
<b>Func: LIBRARY SERVICES - 2222</b>		<b>81,521</b>	<b>67,598</b>	<b>83,526</b>	<b>76,768</b>	<b>-6,758</b>	<b>-8.1%</b>
001.0100.04.2410.110.000.	PRINCIPAL SALARY	92,250	93,000	95,325	97,708	2,383	2.5%
001.0100.04.2410.112.000.	SECRETARY SALARY	38,524	36,518	37,406	38,554	1,148	3.1%
001.0100.04.2410.210.000.	HEALTH INSURANCE	40,480	36,729	42,099	26,669	-15,430	-36.7%
001.0100.04.2410.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	8,000	8,000	0.0%
001.0100.04.2410.215.000.	DENTAL INSURANCE	2,300	2,033	2,346	2,690	344	14.7%
001.0100.04.2410.220.000.	FICA/MEDICARE	9,863	9,504	10,077	10,424	347	3.4%
001.0100.04.2410.230.000.	LIFE INSURANCE	388	458	396	203	-193	-48.7%
001.0100.04.2410.240.000.	VT MUN RET	1,686	1,421	1,720	1,720	0	0.0%
001.0100.04.2410.250.000.	WORKERS COMP	725	798	740	1,135	396	53.5%
001.0100.04.2410.274.000.	DISAB INS	440	668	449	772	323	72.0%
001.0100.04.2410.283.000.	403 B	2,910	2,930	2,968	3,600	632	21.3%
001.0100.04.2410.290.000.	PROF DEVEL/COURSE REIMB	1,200	0	1,200	1,200	0	0.0%
001.0100.04.2410.610.000.	SUPPLIES	2,500	1,505	2,500	2,500	0	0.0%
001.0100.04.2410.810.000.	DUES & FEES	500	615	650	1,000	350	53.9%
<b>Func: OFFICE OF THE PRINCIPAL - 2410</b>		<b>193,766</b>	<b>186,178</b>	<b>197,875</b>	<b>196,175</b>	<b>-1,701</b>	<b>-0.9%</b>
001.0100.04.2600.110.000.	CUSTODIAL SALARIES	74,103	87,210	80,513	89,185	8,672	10.8%
001.0100.04.2600.210.000.	HEALTH INSURANCE	29,217	30,523	30,386	22,372	-8,014	-26.4%
001.0100.04.2600.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	6,000	6,000	0.0%
001.0100.04.2600.215.000.	DENTAL INSURANCE	981	957	1,000	2,160	1,160	115.9%
001.0100.04.2600.220.000.	FICA/MEDICARE	5,669	6,415	6,159	6,823	664	10.8%
001.0100.04.2600.230.000.	LIFE INSURANCE	126	153	129	133	4	3.5%
001.0100.04.2600.240.000.	VT MUN RET	2,964	3,396	3,023	3,500	477	15.8%
001.0100.04.2600.250.000.	WORKERS COMP	5,007	5,511	5,107	5,036	-71	-1.4%
001.0100.04.2600.274.000.	DISAB INS	277	408	283	470	187	66.4%
001.0100.04.2600.410.000.	WATER & SEWER	4,350	3,808	4,500	4,500	0	0.0%
001.0100.04.2600.421.000.	RUBBISH REMOVAL	5,750	5,315	6,000	6,000	0	0.0%
001.0100.04.2600.422.000.	SNOW PLOWING/REMOVAL	8,000	8,680	8,000	9,000	1,000	12.5%
001.0100.04.2600.431.000.	NON-TECH REPAIRS & MAINT	24,250	22,765	40,000	37,000	-3,000	-7.5%
001.0100.04.2600.450.000.	CONSTRUCTION SVCS (CAPITAL)	65,500	65,149	52,500	70,000	17,500	33.3%
001.0100.04.2600.530.000.	PHONE & POSTAGE	8,600	6,806	8,600	8,600	0	0.0%
001.0100.04.2600.610.000.	SUPPLIES	12,500	12,809	12,500	17,000	4,500	36.0%
001.0100.04.2600.620.000.	NET METERED ELECTRICITY	21,000	12,529	21,000	15,000	-6,000	-28.6%
001.0100.04.2600.622.000.	ELECTRICITY	0	466	0	0	0	0.0%
001.0100.04.2600.624.000.	FUEL OIL	40,000	19,205	35,000	23,000	-12,000	-34.3%
001.0100.04.2600.739.000.	OTHER EQUIPMENT	1,450	4,220	1,500	4,000	2,500	166.7%
<b>Func: OPERATIONS &amp; MAINTENANCE OF PLANT -</b>		<b>309,744</b>	<b>296,323</b>	<b>316,200</b>	<b>329,779</b>	<b>13,579</b>	<b>4.3%</b>
001.0100.04.2720.519.000.	FIELD TRIPS	2,500	2,186	2,500	2,500	0	0.0%
<b>Func: STUDENT TRANSPORT CO-CURRICULAR -</b>		<b>2,500</b>	<b>2,186</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>
<b>Prog: REGULAR INSTRUCTION - 0100</b>		<b>1,857,540</b>	<b>1,754,458</b>	<b>1,886,512</b>	<b>1,952,323</b>	<b>65,811</b>	<b>3.5%</b>
001.0140.04.1100.118.000.	AFTER SCH PROGRAM SALARY	10,450	10,689	10,450	10,790	340	2.4%
001.0140.04.1100.220.000.	AFTER SCH PROGRAM FICA	292	770	800	819	19	2.4%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>10,742</b>	<b>11,459</b>	<b>11,250</b>	<b>11,609</b>	<b>359</b>	<b>3.2%</b>

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Oak Grove "04"</b>							
001.0140.04.2190.111.000.	AS PROG COORD OG	0	475	0	0	0	0.0%
001.0140.04.2190.220.000.	FICA/MEDICARE	0	33	0	0	0	0.0%
<b>Func: OTHER SUPPORT SERVICES STUDENTS - 2</b>		<b>0</b>	<b>509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Prog: AFTER SCHOOL PROGRAMS - 0140</b>		<b>10,742</b>	<b>11,968</b>	<b>11,250</b>	<b>11,609</b>	<b>359</b>	<b>3.2%</b>
<b>School: OAK GROVE - 04</b>		<b>1,868,282</b>	<b>1,766,425</b>	<b>1,897,762</b>	<b>1,963,932</b>	<b>66,170</b>	<b>3.5%</b>
<b>School: Academy "05"</b>							
001.0100.05.1100.110.000.	TEACHER SALARY-ACADEMY	1,348,499	1,335,599	1,386,173	1,417,246	31,073	2.2%
001.0100.05.1100.110.250.	TEACHER SAL. TITLE1 - ACADEM	157,928	146,714	151,183	157,723	6,540	4.3%
001.0100.05.1100.110.251.	SALARIES-ACADEMIC SUPPORT	269,678	290,116	272,375	261,361	-11,015	-4.0%
001.0100.05.1100.115.000.	PARAPROFESSIONAL SALARY	309,903	355,341	301,306	289,469	-11,837	-3.9%
001.0100.05.1100.118.250.	STIPENDS SWP I - ACADEMY	19,719	7,905	26,561	41,686	15,125	56.9%
001.0100.05.1100.118.651.	ACAD TITLE IIA STIPENDS	0	6,125	0	1,858	1,858	0.0%
001.0100.05.1100.210.000.	HEALTH	454,982	486,540	450,301	338,584	-111,717	-24.8%
001.0100.05.1100.210.250.	HEALTH INSURANCE	49,255	48,575	70,722	39,713	-31,009	-43.9%
001.0100.05.1100.210.251.	HEALTH	67,557	43,605	70,259	26,655	-43,604	-62.1%
001.0100.05.1100.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	98,000	98,000	0.0%
001.0100.05.1100.211.250.	Health Reimb. Arrangement (HRA)	0	0	0	12,000	12,000	0.0%
001.0100.05.1100.211.251.	Health Reimb. Arrangement (HRA)	0	0	0	10,000	10,000	0.0%
001.0100.05.1100.215.000.	DENTAL	38,859	30,566	32,244	30,745	-1,499	-4.7%
001.0100.05.1100.215.250.	DENTAL INSURANCE	3,212	3,628	3,276	4,860	1,584	48.4%
001.0100.05.1100.215.251.	DENTAL INS	3,421	2,810	3,489	2,548	-941	-27.0%
001.0100.05.1100.220.000.	FICA/MEDICARE	124,694	124,709	129,091	131,009	1,918	1.5%
001.0100.05.1100.220.250.	FICA	13,280	11,148	13,597	15,255	1,658	12.2%
001.0100.05.1100.220.251.	FICA/MEDICARE	20,322	20,680	20,837	19,994	-843	-4.0%
001.0100.05.1100.220.651.	FICA/MEDICARE	0	454	0	142	142	0.0%
001.0100.05.1100.230.000.	LIFE INS.	243	2,832	2,796	2,569	-227	-8.1%
001.0100.05.1100.230.250.	LIFE INSURANCE	299	263	305	167	-138	-45.2%
001.0100.05.1100.230.251.	LIFE	397	513	405	392	-13	-3.2%
001.0100.05.1100.240.000.	VT MUN RET	6,838	11,370	6,975	12,111	5,136	73.6%
001.0100.05.1100.240.250.	VT ST RETIRE	0	1,097	0	2,000	2,000	0.0%
001.0100.05.1100.245.250.	FED GRANT VSTRS RETIREMENT	18,118	17,004	21,053	14,533	-6,520	-31.0%
001.0100.05.1100.250.000.	WORKERS COMP	9,472	10,382	10,321	14,388	4,067	39.4%
001.0100.05.1100.250.250.	WORKER'S COMPENSATION	949	1,044	968	940	-28	-2.9%
001.0100.05.1100.250.251.	WORKERS COMP	1,494	1,644	1,524	2,196	672	44.1%
001.0100.05.1100.274.000.	DISABILITY	5,968	7,895	5,733	9,607	3,874	67.6%
001.0100.05.1100.274.250.	DISABILITY INSURANCE	654	718	667	624	-43	-6.5%
001.0100.05.1100.274.251.	DISABILITY	887	1,400	905	1,405	500	55.3%
001.0100.05.1100.283.000.	403 B	11,302	12,949	11,000	15,960	4,960	45.1%
001.0100.05.1100.283.250.	403 B BENEFIT	1,579	0	2,354	500	-1,854	-78.8%
001.0100.05.1100.283.251.	403 B	1,046	2,039	1,067	2,520	1,453	136.2%
001.0100.05.1100.285.000.	125 PLAN	182	122	113	134	21	18.4%
001.0100.05.1100.290.000.	COURSE REIMB.	11,572	27,827	20,219	25,000	4,782	23.7%
001.0100.05.1100.290.251.	COURSE REIMB	0	2,825	1,000	2,000	1,000	100.0%
001.0100.05.1100.320.000.	ARTISTS IN SCHOOLS CONTR SV	0	2,500	2,500	2,500	0	0.0%
001.0100.05.1100.432.000.	TECH-RELATED REPAIRS & MAIN	750	329	400	400	0	0.0%
001.0100.05.1100.443.000.	COST PER COPY/ LEASE	0	4,539	4,000	4,500	500	12.5%
001.0100.05.1100.610.000.	SUPPLIES	38,145	38,511	37,000	38,000	1,000	2.7%
001.0100.05.1100.613.000.	MATH WORKBOOKS ACADEMY	0	0	0	15,000	15,000	0.0%
001.0100.05.1100.640.000.	TEXTBOOKS / MATH WORKBOOK	31,000	30,799	31,500	75,000	43,500	138.1%
001.0100.05.1100.734.000.	TECHNOLOGY-RELATED HARDW.	30,300	30,983	34,300	35,400	1,100	3.2%
001.0100.05.1100.735.000.	TECHNOLOGY SOFTWARE	9,278	4,701	22,500	25,500	3,000	13.3%
001.0100.05.1100.736.000.	INSTR EQUIP REPLACEMENT	0	0	0	1,500	1,500	0.0%
001.0100.05.1100.739.000.	OTHER EQUIPMENT	15,200	15,119	15,400	15,400	0	0.0%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>3,076,980</b>	<b>3,143,922</b>	<b>3,166,420</b>	<b>3,219,093</b>	<b>52,674</b>	<b>1.7%</b>
001.0100.05.1102.610.000.	SUPPLIES ART (ACADEMY)	5,200	5,035	5,200	5,200	0	0.0%
<b>Func: ART INSTRUCTION - 1102</b>		<b>5,200</b>	<b>5,035</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0.0%</b>
001.0100.05.1106.110.000.	FOREIGN LANGUAGE SALARY	64,350	66,350	66,536	74,906	8,370	12.6%
001.0100.05.1106.210.000.	HEALTH	17,063	20,223	17,746	15,524	-2,222	-12.5%
001.0100.05.1106.211.000.	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.05.1106.215.000.	DENTAL	2,569	1,555	1,500	1,650	150	10.0%
001.0100.05.1106.220.000.	FICA	4,540	4,738	5,090	5,730	640	12.6%
001.0100.05.1106.230.000.	LIFE	98	130	120	112	-8	-6.6%
001.0100.05.1106.250.000.	WORKERS COMP	423	465	431	629	198	45.9%
001.0100.05.1106.274.000.	DISABILITY	190	363	232	428	196	84.1%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Academy "05"</b>							
001.0100.05.1106.283.000	403(B) BENEFITS	370	702	377	720	343	91.0%
001.0100.05.1106.290.000	COURSE REIMB	625	378	638	638	0	0.0%
001.0100.05.1106.610.000	SUPPLIES	1,350	845	1,000	1,000	0	0.0%
001.0100.05.1106.640.000	TEXTBOOKS	350	315	350	350	0	0.0%
<b>Func: FOREIGN LANGUAGE - 1106</b>		<b>91,928</b>	<b>96,064</b>	<b>94,020</b>	<b>105,687</b>	<b>11,667</b>	<b>12.4%</b>
001.0100.05.1112.610.000	SUPPLIES MUSIC (ACADEMY)	6	0	800	800	0	0.0%
001.0100.05.1112.739.000	MUSIC OTHER EQUIPMENT (ACA)	0	0	6,000	4,500	-1,500	-25.0%
<b>Func: MUSIC INSTRUCTION - 1112</b>		<b>6</b>	<b>0</b>	<b>6,800</b>	<b>5,300</b>	<b>-1,500</b>	<b>-22.1%</b>
001.0100.05.2210.320.000	PROGR IMPROVE/TEACHER TRA	20,100	22,181	20,200	22,000	1,800	8.9%
001.0100.05.2210.320.001	ENVIRONMENTAL EDUCATION	0	0	0	6,800	6,800	0.0%
<b>Func: IMPROVEMENT OF INSTRUCTION SERVICE</b>		<b>20,100</b>	<b>22,181</b>	<b>20,200</b>	<b>28,800</b>	<b>8,600</b>	<b>42.6%</b>
001.0100.05.2212.110.000	ONE PERCENT PROG IMPR SALA	0	3,320	8,190	11,232	3,042	37.1%
001.0100.05.2212.220.000	FICA	0	2,133	1,530	859	-671	-43.9%
001.0100.05.2212.250.000	WORKERS COMP	98	108	100	239	139	139.1%
<b>Func: PROGRAM IMPROVEMENT - 2212</b>		<b>98</b>	<b>5,561</b>	<b>9,820</b>	<b>12,330</b>	<b>2,510</b>	<b>25.6%</b>
001.0100.05.2218.118.000	TEACHER LEADER STIPEND ACAI	25,000	25,000	12,000	25,000	13,000	108.3%
001.0100.05.2218.220.000	FICA	0	0	0	1,913	1,913	0.0%
<b>Func: TEACHER LEADER PROGRAM - 2218</b>		<b>25,000</b>	<b>25,000</b>	<b>12,000</b>	<b>26,913</b>	<b>14,913</b>	<b>124.3%</b>
001.0100.05.2222.110.000	LIBRARY SALARIES	52,274	55,274	57,370	59,502	2,132	3.7%
001.0100.05.2222.210.000	HEALTH INSURANCE	21,276	20,223	22,127	15,524	-6,603	-29.8%
001.0100.05.2222.211.000	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.05.2222.215.000	DENTAL INSURANCE	2,077	1,555	2,118	1,650	-468	-22.1%
001.0100.05.2222.220.000	FICA/MEDICARE	4,031	3,969	4,389	4,552	163	3.7%
001.0100.05.2222.230.000	LIFE INSURANCE	0	107	100	89	-11	-11.0%
001.0100.05.2222.250.000	LIBRARY SERVICES	277	305	283	500	217	77.0%
001.0100.05.2222.274.000	DISAB INS	196	286	200	340	140	70.1%
001.0100.05.2222.283.000	RETIREMENT CONTRIBUTIONS	512	553	522	720	198	37.9%
001.0100.05.2222.290.000	COURSE REIMB	1,982	0	3,000	3,000	0	0.0%
001.0100.05.2222.610.000	LIBRARY SUPPLIES	600	597	250	250	0	0.0%
001.0100.05.2222.640.000	LIBRARY BOOKS	6,250	5,756	7,000	6,000	-1,000	-14.3%
001.0100.05.2222.650.000	INTERNET ACCESS	15,576	713	15,700	15,700	0	0.0%
001.0100.05.2222.735.000	MEDIA SERVICES/SOFTWARE	1,650	1,432	2,700	2,000	-700	-25.9%
001.0100.05.2222.739.000	LIBRARY OTHER EQUIPMENT	1,800	1,831	1,800	5,500	3,700	205.6%
<b>Func: LIBRARY SERVICES - 2222</b>		<b>108,500</b>	<b>92,600</b>	<b>117,558</b>	<b>119,327</b>	<b>1,769</b>	<b>1.5%</b>
001.0100.05.2410.110.000	ADMINISTRATION SALARIES	184,800	184,780	189,400	190,503	1,103	0.6%
001.0100.05.2410.112.000	ADMIN. SUPPORT SALARIES	65,543	68,336	70,547	71,043	496	0.7%
001.0100.05.2410.210.000	HEALTH	41,468	43,706	43,127	36,983	-6,144	-14.3%
001.0100.05.2410.211.000	Health Reimb. Arrangement (HRA)	0	0	0	10,000	10,000	0.0%
001.0100.05.2410.215.000	DENTAL	1,434	3,014	1,463	3,810	2,347	160.5%
001.0100.05.2410.220.000	FICA/MEDICARE	19,009	18,686	19,886	19,817	-69	-0.4%
001.0100.05.2410.230.000	LIFE INS	0	901	857	389	-468	-54.6%
001.0100.05.2410.240.000	ST VT RETIRE	0	1,097	1,097	1,097	0	0.0%
001.0100.05.2410.250.000	WORKERS COMP	1,390	1,530	1,418	2,170	752	53.1%
001.0100.05.2410.274.000	DISABILITY	927	1,294	946	1,476	530	56.1%
001.0100.05.2410.283.000	403 B	7,952	8,000	8,111	9,840	1,729	21.3%
001.0100.05.2410.285.000	125 PLAN	133	67	136	67	-69	-50.6%
001.0100.05.2410.290.000	PROF DEVELOPMENT	3,000	3,847	4,000	4,000	0	0.0%
001.0100.05.2410.610.000	PRINCIPAL OFFICE SUPPLIES	3,500	2,732	3,200	3,100	-100	-3.1%
001.0100.05.2410.810.000	DUES & FEES	1,200	1,469	1,500	1,500	0	0.0%
<b>Func: OFFICE OF THE PRINCIPAL - 2410</b>		<b>330,356</b>	<b>339,459</b>	<b>345,686</b>	<b>355,795</b>	<b>10,109</b>	<b>2.9%</b>
001.0100.05.2600.110.000	CUSTODIAL SALARIES	84,213	96,813	92,293	97,585	5,292	5.7%
001.0100.05.2600.210.000	HEALTH INSURANCE	15,800	16,501	16,432	11,145	-5,287	-32.2%
001.0100.05.2600.211.000	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.05.2600.215.000	DENTAL INSURANCE	485	479	495	1,040	545	110.2%
001.0100.05.2600.220.000	FICA/MEDICARE	6,800	7,272	7,060	6,815	-245	-3.5%
001.0100.05.2600.230.000	LIFE INSURANCE	117	144	119	133	14	11.5%
001.0100.05.2600.240.000	VT MUN RET	1,569	3,434	3,200	3,500	300	9.4%
001.0100.05.2600.250.000	WORKERS COMP	3,600	3,962	3,672	4,718	1,046	28.5%
001.0100.05.2600.274.000	DISAB INS	257	381	262	441	179	68.2%
001.0100.05.2600.410.000	WATER & SEWER	8,000	10,615	9,000	10,000	1,000	11.1%
001.0100.05.2600.421.000	RUBBISH REMOVAL	9,000	8,568	9,000	9,000	0	0.0%
001.0100.05.2600.422.000	SNOW PLOWING/REMOVAL	35,000	44,516	35,000	40,000	5,000	14.3%

# TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY17 Budget	FY17 Actual	FY18 Adopted	FY19 Proposed	Diff	Pct Diff
<b>School: Academy "05"</b>							
001.0100.05.2600.431.000.	NON-TECH REPAIRS & MAINT	35,000	48,955	105,000	78,500	-26,500	-25.2%
001.0100.05.2600.450.000.	CONSTRUCTION SVCS (CAPITAL)	68,500	70,787	110,000	290,000	180,000	163.6%
001.0100.05.2600.530.000.	PHONE & POSTAGE	10,000	6,401	10,000	8,000	-2,000	-20.0%
001.0100.05.2600.610.000.	SUPPLIES	26,000	28,587	30,000	30,000	0	0.0%
001.0100.05.2600.620.000.	NET METERED ELECTRICITY	40,000	19,748	31,000	22,000	-9,000	-29.0%
001.0100.05.2600.622.000.	ELECTRICITY	5,000	11,058	5,000	5,000	0	0.0%
001.0100.05.2600.623.000.	BOTTLED GAS	2,100	1,865	1,200	1,800	600	50.0%
001.0100.05.2600.624.000.	FUEL OIL	30,000	1,968	8,000	2,500	-5,500	-68.8%
001.0100.05.2600.628.000.	PELLETS	0	26,301	35,000	27,000	-8,000	-22.9%
001.0100.05.2600.739.000.	OTHER EQUIPMENT	8,400	6,585	8,400	12,000	3,600	42.9%
Func: OPERATONS & MAINTENANCE OF PLANT -		389,840	414,939	520,134	665,177	145,043	27.9%
001.0100.05.2720.519.000.	FIELD TRIPS	2,600	2,598	2,600	2,600	0	0.0%
Func: STUDENT TRANSPORT CO-CURRICULAR -		2,600	2,598	2,600	2,600	0	0.0%
<b>Prog: REGULAR INSTRUCTION - 0100</b>		<b>4,050,610</b>	<b>4,147,358</b>	<b>4,300,438</b>	<b>4,546,222</b>	<b>245,784</b>	<b>5.7%</b>
001.0140.05.1100.118.000.	AFTER SCH PROGRAM SALARY	40,200	17,420	16,000	17,500	1,500	9.4%
001.0140.05.1100.220.000.	AFTER SCH PROG FICA	1,860	1,432	1,358	1,486	128	9.4%
Func: REGULAR INSTRUCTION - 1100		42,060	18,853	17,358	18,986	1,628	9.4%
001.0140.05.2190.111.000.	AS PROG COORD AS	0	5,160	0	5,160	5,160	0.0%
001.0140.05.2190.220.000.	AS PROG COORD FICA AS	0	422	0	395	395	0.0%
Func: OTHER SUPPORT SERVICES STUDENTS - 2		0	5,582	0	5,555	5,555	0.0%
<b>Prog: AFTER SCHOOL PROGRAMS - 0140</b>		<b>42,060</b>	<b>24,435</b>	<b>17,358</b>	<b>24,541</b>	<b>7,183</b>	<b>41.4%</b>
001.0211.05.1200.115.000.	SPECIAL ED PARA ACADEMY	58,486	75,988	0	0	0	0.0%
001.0211.05.1200.210.000.	HEALTH INSURANCE	45,011	24,560	0	0	0	0.0%
001.0211.05.1200.215.000.	DENTAL INSURANCE	3,440	1,505	0	0	0	0.0%
001.0211.05.1200.220.000.	FICA/MEDICARE	4,901	5,654	0	0	0	0.0%
001.0211.05.1200.230.000.	LIFE	0	150	0	0	0	0.0%
001.0211.05.1200.240.000.	VT MUN RET	2,571	2,224	0	0	0	0.0%
001.0211.05.1200.250.000.	WORKERS COMP	485	534	0	0	0	0.0%
001.0211.05.1200.274.000.	DISABILITY	290	387	0	0	0	0.0%
Func: SPECIAL EDUCATION - 1200		115,184	111,001	0	0	0	0.0%
<b>Prog: SPEC ED-ELIGIBLE STATE AID - 0211</b>		<b>115,184</b>	<b>111,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>School: ACADEMY SCHOOL - 05</b>		<b>4,207,854</b>	<b>4,282,794</b>	<b>4,317,796</b>	<b>4,570,763</b>	<b>252,967</b>	<b>5.9%</b>
<b>School: Pre-K "11"</b>							
001.0100.11.1100.110.004.	TEACHER SALARY - PRE-K	0	0	20,000	60,355	40,355	201.8%
001.0100.11.1100.115.004.	PRE-K PARA SALARY	0	0	0	18,349	18,349	0.0%
001.0100.11.1100.210.004.	PRE-K HEALTH INS	0	0	6,470	11,145	4,675	72.3%
001.0100.11.1100.211.004.	Health Reimb. Arrangement (HRA)	0	0	0	4,000	4,000	0.0%
001.0100.11.1100.215.004.	PRE-K DENTAL INS	0	0	0	510	510	0.0%
001.0100.11.1100.220.004.	PRE-K FICA	0	0	1,530	6,021	4,491	293.5%
001.0100.11.1100.230.004.	PRE-K LIFE INS	0	0	0	115	115	0.0%
001.0100.11.1100.250.004.	PRE-K WORKERS COMP	0	0	0	640	640	0.0%
001.0100.11.1100.274.004.	PRE-K DISABILITY INS	0	0	0	443	443	0.0%
001.0100.11.1100.320.000.	GEN FUND SUPPORT TO EARLY E	217,213	127,545	218,000	121,000	-97,000	-44.5%
001.0100.11.1100.321.000.	PRE-SCHOOL CONTR SERVICES	315,384	421,187	315,000	408,375	93,375	29.6%
001.0100.11.1100.580.004.	PRE-K TRAVEL & CONF	0	0	0	200	200	0.0%
001.0100.11.1100.610.004.	PRE-K SUPPLIES	0	0	1,500	600	-900	-60.0%
001.0100.11.1100.739.004.	PRE-K EQUIP >\$5,000	0	0	17,500	3,000	-14,500	-82.9%
Func: REGULAR INSTRUCTION - 1100		532,597	548,732	580,000	634,753	54,753	9.4%
<b>Prog: REGULAR INSTRUCTION - 0100</b>		<b>532,597</b>	<b>548,732</b>	<b>580,000</b>	<b>634,753</b>	<b>54,753</b>	<b>9.4%</b>
001.0212.11.1200.332.00	ESSENTIAL EARLY ED (SU ASSES	364,080	343,147	280,260	245,634	-34,626	-12.4%
Func: SPECIAL EDUCATION - 1200		364,080	343,147	280,260	245,634	-34,626	-12.4%
<b>Prog: SPECIAL EDUCATION INELIGIBLE STATE AID - 21</b>		<b>364,080</b>	<b>343,147</b>	<b>280,260</b>	<b>245,634</b>	<b>-34,626</b>	<b>-12.4%</b>
<b>School: PRE-K - 11</b>		<b>896,677</b>	<b>891,879</b>	<b>860,260</b>	<b>880,387</b>	<b>20,127</b>	<b>2.3%</b>
<b>Grand Total Brattleboro Town School District</b>		<b>15,987,622</b>	<b>15,945,313</b>	<b>14,547,425</b>	<b>14,659,600</b>	<b>112,175</b>	<b>0.8%</b>

# WINDHAM SOUTHEAST SUPERVISORY UNION

## Windham Southeast Supervisory Union FY19 Budget Program Summary

Program Description	FY17Budget	FY17 Actual	FY18 Budget	FY19Proposed	FY19v18 %chg
<b>Revenues</b>					
0100 Admin. Instruction & Transport	3,109,213	3,157,292	3,197,388	3,144,285	-1.7%
0211 Special Ed. School Age	9,745,315	8,994,406	11,212,419	10,914,900	-2.7%
0212 Special Ed. PreSchool Age	705,151	662,135	733,092	658,290	-10.2%
Subtotal Special Education	10,450,466	9,656,541	11,945,511	11,573,190	-3.1%
0100 Grant Funded Programs	2,525,393	2,481,217	2,130,902	2,476,427	16.2%
0910 Food Service Revenues	1,322,961	1,429,167	1,494,334	1,478,832	-1.0%
<b>Total Revenues</b>	<b>17,408,033</b>	<b>16,724,217</b>	<b>18,768,135</b>	<b>18,672,734</b>	<b>-0.5%</b>
<b>Expenditures</b>					
0100 Administration, Instruction	2,289,213	2,238,959	2,357,238	2,429,285	3.1%
Transportation	820,000	823,940	840,150	865,000	3.0%
Subtotal 0100	3,109,213	3,062,899	3,197,388	3,294,285	3.0%
0211 Special Ed-School Age, nonGrant	8,900,544	8,180,405	10,378,318	10,088,604	-2.8%
Special Ed-School Age Grant	844,771	814,031	834,101	826,296	-0.9%
Subtotal 0211 [includes 4228]	9,745,315	8,994,436	11,212,419	10,914,900	-2.7%
0212 Special Ed-EEE, non Grant	680,616	641,407	715,159	644,773	-9.8%
Special Ed-EEE Grant	24,535	20,906	17,933	13,517	-24.6%
Subtotal 0212	705,151	662,313	733,092	658,290	-10.2%
Total Special Education	10,450,466	9,656,749	11,945,511	11,573,190	-3.1%
0100 Instruction, Instruction Support					
Grant Funded	2,525,393	2,499,532	2,130,902	2,476,427	16.2%
0910 Food Services	1,322,961	1,425,077	1,494,334	1,478,832	-1.0%
<b>Total Expenditures</b>	<b>17,408,033</b>	<b>16,644,257</b>	<b>18,768,135</b>	<b>18,822,734</b>	<b>0.3%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>79,960</b>	<b>-</b>	<b>(150,000)</b>	

### WSESU Cost Allocation Methodology

#### Cost Function Basis to allocate FY19 WSESU expenditures to Districts

SU Administration & Support of Instruction: Two year average of Regular Ed Nov 1 Student Census for all school districts [e.g.FY19 budget basis uses avg. of Nov.2017 & Nov 2016 AOE student census data collection statistics]  
Note; Excludes EEE and PreK census data

Special Education-program 211 School Age Expenditures: same as above

Special Education-Program 212 Essential Early Education Expenditures: same as above for all elementary school districts however excludes BUHS #6

Transportation: FY19 projected Routes, Billed directly to Districts based on use of Services

# WINDHAM SOUTHEAST SUPERVISORY UNION

## WSESU FY19 Budget Expense Allocation Statistics

Preliminary data from AOE as of 11/27/17

### Statistics used for Administration & Support of Instruction Expenses [Excludes PreK]

		Nov. 7, 2016 FY17 AOE Census basis FY18budget	Nov. 7, 2017 FY18 AOE Census basis FY19budget	Two Yr. Avg. Proportion for FY18 Budget	Two Yr. Avg. Proportion for FY19 Budget
<b>Total Enrollment K-12</b>					
Brattleboro	K-6	696	711	31.3%	31.5%
Dummerston	K-8	145	142	6.5%	6.4%
Guilford	K-8	140	128	6.3%	6.0%
Putney	K-8	140	157	6.3%	6.7%
Vernon	K-6	165	158	7.4%	7.2%
Brattleboro UHS	7-12	939	941	42.2%	42.1%
<b>Sub Total *</b>		<b>2,226</b>	<b>2,237</b>	<b>100.0%</b>	<b>100.0%</b>
*Excludes EEE and PreK		275	275		
VTSD Not @ BUHS#6		42	23	Diff	% Diff
<b>Total Enrollment</b>		<b>2,543</b>	<b>2,536</b>	<b>(7)</b>	<b>-0.3%</b>

### Administration & Support of Instruction Expense Allocations

#### Derivation of Net Assessment

	FY18	FY19		
SU Admin, Instruct., Transport	3,197,388	3,294,285		
less transport contract	840,150	865,000		
less other sources of revenue:	15,000	7,500	Erate grant/Interest	
	20,000	22,000	Federal indirect cost grant	
		150,000	Use of fund balance	
<b>Assess. for Admin &amp; Instruction</b>	<b>2,322,238</b>	<b>2,249,785</b>	<b>(72,453)</b>	<b>-3.1%</b>

### Administration & Support of Instruction Expense Allocations

#### Expense Allocation Amounts [Revenue to WSESU]

	FY18	FY19	\$Diff.	%Diff.
Brattleboro	725,815	709,478	(16,337)	-2.3%
Dummerston	153,789	144,896	(8,894)	-5.8%
Guilford	148,640	135,016	(13,624)	-9.2%
Putney	149,052	149,710	658	0.4%
Vernon	166,972	162,891	(4,081)	-2.4%
Brattleboro UHS	977,970	947,794	(30,176)	-3.1%
<b>Sub Totals</b>	<b>2,322,238</b>	<b>2,249,785</b>	<b>(72,453)</b>	<b>-3.1%</b>

### Special Education School - School Age Expense Allocations

#### Expense Allocation Amounts [Revenue to WSESU]

	FY18	FY19	\$Diff.	%Diff.
Brattleboro	1,328,870	1,283,798	(45,072)	-3.4%
Dummerston	281,568	262,189	(19,379)	-6.9%
Guilford	272,140	244,311	(27,829)	-10.2%
Putney	272,894	270,899	(1,995)	-0.7%
Vernon	305,703	294,751	(10,952)	-3.6%
Brattleboro UHS	1,790,532	1,715,030	(75,502)	-4.2%
<b>Sub Totals</b>	<b>4,251,706</b>	<b>4,070,978</b>	<b>(180,728)</b>	<b>-4.3%</b>

\* Reflects changes associated with Act 148, effective FY18

### Essential Early Ed (EEE) Expense Alloc. To Districts

#### Expense Allocation Amounts [Revenue to WSESU]

	FY18	FY19	\$Diff.	%Diff.
Brattleboro	280,851	245,634	(35,217)	-12.5%
Dummerston	59,508	50,166	(9,343)	-15.7%
Guilford	57,516	46,745	(10,771)	-18.7%
Putney	57,675	51,832	(5,843)	-10.1%
Vernon	64,609	56,396	(8,213)	-12.7%
BUHS				
<b>Sub Totals</b>	<b>520,159</b>	<b>450,773</b>	<b>(69,386)</b>	<b>-13.3%</b>

### Total WSESU Admin, Instruct. Support & Special Ed & EEE Expense Alloc. to Districts

	FY18	FY19	\$Diff.	%Diff.
Brattleboro	2,335,536	2,238,911	(96,625)	-4.1%
Dummerston	494,865	457,250	(37,615)	-7.6%
Guilford	478,295	426,072	(52,223)	-10.9%
Putney	479,621	472,441	(7,180)	-1.5%
Vernon	537,285	514,038	(23,246)	-4.3%
Brattleboro UHS	2,768,501	2,662,824	(105,678)	-3.8%
<b>Sub Totals</b>	<b>7,094,103</b>	<b>6,771,536</b>	<b>(322,567)</b>	<b>-4.5%</b>

# WINDHAM SOUTHEAST SUPERVISORY UNION

## WSESU Special Education Budget Summary Expense Assumptions - FY2019

### Special Ed Costs -School Age - Incurred at the School District

District	FY17adopted	FY17actual	FY18Budget	FY19Proposed	FY19v18%chg.
BTSD	230,710	194,527	-	-	
BUHS	891,614	976,609	-	-	
DTSD	33,727	58,685	-	-	
GTSD	81,051	88,410	-	-	
PTSD	148,844	149,258	-	-	
VTSD	114,652	80,556	-	-	
<b>Total District level</b>	<b>1,500,598</b>	<b>1,548,045</b>	<b>-</b>	<b>-</b>	
Special Ed-School Age Expenses					

### WSESU Special Ed. School Age Expense Assumptions [program 211]-excluding IDEA Grants

school	Entity	FY17	FY17actual	FY18	FY19	FY19v18%chg.
00	WSESU district wide	1,110,463	984,109	1,070,796	1,331,051	24.3%
06	WSESU 06 Step	878,089	663,186	856,923	935,705	9.2%
07	WSESU 07 Step	249,193	162,181	402,089	319,620	-20.5%
16	PTSD	417,084	329,155	435,793	367,805	-15.6%
21	VTSD	182,159	176,296	347,157	414,163	19.3%
27	BTSD	1,130,835	1,269,106	1,693,875	1,549,730	-8.5%
61	DTSD	306,990	245,737	240,241	173,664	-27.7%
77	BUHS	4,030,736	3,680,590	4,401,164	4,039,228	-8.2%
89	GTSD	119,307	171,711	262,468	222,327	-15.3%
90	Elementary Intensive	475,687	498,334	667,812	735,311	10.1%
	<b>Total-Non Grant funded Exp.</b>	<b>8,900,544</b>	<b>8,180,405</b>	<b>10,378,318</b>	<b>10,088,604</b>	<b>-2.8%</b>
	IDEA 4226,8, Best Grants	844,811	814,030	834,101	826,296	-0.9%
	<b>Total WSESU Sp.Ed. Expenses</b>	<b>9,745,355</b>	<b>8,994,435</b>	<b>11,212,419</b>	<b>10,914,900</b>	<b>-2.7%</b>
	<b>Total District &amp; WSESU Exp.</b>	<b>11,245,953</b>	<b>10,542,480</b>	<b>11,212,419</b>	<b>10,914,900</b>	<b>-2.7%</b>
	Less State Aid revenue assumptions			(6,126,612)	(6,017,626)	-1.8%
	<b>Special Ed School Age Balance to be assessed to districts</b>			<b>4,251,706</b>	<b>4,070,978</b>	<b>-4.3%</b>

### WSESU EEE PreK Expenditure Budget [program 212]

	FY17	FY17actual	FY18	FY19	FY19v18%chg.
WSESU Exp. Assessed [212]	680,616	641,407	715,159	644,773	-9.8%
Less State Aid revenue assumptions for FY19			(195,000)	(194,000)	-0.5%
<b>Special Ed EEE Balance to be assessed to districts</b>			<b>520,159</b>	<b>450,773</b>	<b>-13.3%</b>

### WSESU Expenditures - PreK Grant Program 212

Grant funded [4223]	24,496	20,907	17,933	13,517	-24.6%
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### Total District & WSESU

<b>Special Education Expenses</b>	<b>11,951,065</b>	<b>11,204,794</b>	<b>11,945,511</b>	<b>11,573,190</b>	<b>-3.1%</b>
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# WINDHAM SOUTHEAST SUPERVISORY UNION

## WSESU SPECIAL EDUCATION State Aid Revenue Assumptions FY2019 Budget Act 148 of 2016 Compliance

	FY17budget	FY17actual	FY18budget	FY19Proposed
<b>Revenue Summary</b>				
Block Grant	903,363	903,360	935,986	915,000
Intensive Grant	4,739,653	4,220,345	4,617,093	4,404,881
Extraordinary Grant	350,000	591,286	573,533	697,745
Care & Custody	-	56,146	-	-
<b>Sub Total Special Ed Aid</b>	<b>5,993,016</b>	<b>5,771,137</b>	<b>6,126,612</b>	<b>6,017,626</b>
add 4226 / 4228, 3xxx grants	844,811	814,030	834,101	826,296
<b>Total Special Ed Estim. Aid</b>	<b>6,837,827</b>	<b>6,585,167</b>	<b>6,960,713</b>	<b>6,843,922</b>

### Revenue Detail / Basis

Estimated Block Grant 3201:	FY17	FY17actual	FY18	FY19
BTSD	277,730	277,730	FY18 & 19 not allocated	
BHS	372,215	372,215	to Districts per AOE	
DTSD	58,243	58,243		
GTSD	55,553	55,553		
PTSD	59,406	59,403		
VTSD	80,216	80,216		
<b>WSESU</b>	<b>903,363</b>	<b>903,360</b>	<b>935,986</b>	<b>915,000</b>
pct. total costs excluding IDEA grant	8.7%		9.0%	9.1%

### Intensive Grant 3202

	FY17	FY17actual	FY18	FY19
BTSD	1,373,282	1,307,992	FY18 & 19 not allocated	
BHS	2,237,109	1,896,793	to Districts per AOE	
DTSD	318,862	276,895		
GTSD	196,860	185,238		
PTSD	366,997	330,392		
VTSD	246,543	223,035		
<b>WSESU</b>	<b>4,739,653</b>	<b>4,220,345</b>	<b>4,617,093</b>	<b>4,404,881</b>

### Extraordinary Grant 3203

	FY17	FY17actual	FY18	FY19
BTSD	-	6,824	FY18 & 19 not allocated	
BHS	350,000	578,408	to Districts per AOE	
DTSD	-	6,054		
GTSD	-			
PTSD	-			
VTSD	-			
<b>WSESU</b>	<b>350,000</b>	<b>591,286</b>	<b>573,533</b>	<b>697,745</b>

### Care & Custody Grant 3205

	FY17	FY17actual	FY18	FY19
BTSD	-	37,217	FY18 & 19 not allocated	
BHS	-	18,929	to Districts per AOE	
DTSD	-			
GTSD	-			
PTSD	-			
VTSD	-			
<b>WSESU</b>	<b>-</b>	<b>56,146</b>	<b>-</b>	<b>-</b>

### EEE 3204 Aid

	FY17	FY17actual	FY18	FY19
BTSD	113,949	113,949	FY18 & 19 not allocated	
BHS	-		to Districts per AOE	
DTSD	20,465	20,465		
GTSD	16,302	16,302		
PTSD	17,343	17,343		
VTSD	26,729	26,729		
<b>WSESU</b>	<b>-</b>	<b>-</b>	<b>195,000</b>	<b>194,000</b>
	194,788	194,788	195,000	194,000

# WINDHAM SOUTHEAST SUPERVISORY UNION

## Windham Southeast Supervisory Union

### Fiscal Year 2017 Sub-Grants to Member Districts\*\*

District	Student Assistance	Title I Compensatory	Title I Sch Improve	EPSDT Medicaid	IEP Medicaid Reinvestment	21st Century	Title IIA Teacher Quality	Total
Brattleboro		519,807		42,280	175,894		14,039	752,020
BUHS	40,000	113,985	35,703			54,094	7,249	251,031
Dummerston				9,083	54,484		77,713	141,280
Guilford		76,123	42,267	8,816	43,030		4,597	174,833
Putney		65,069	26,658	8,840	36,816		3,025	140,408
Vernon				9,453	16,103		6,599	32,155
<b>Totals</b>	<b>40,000</b>	<b>774,984</b>	<b>104,628</b>	<b>78,472</b>	<b>326,327</b>	<b>54,094</b>	<b>113,222</b>	<b>1,491,727</b>

\*\*Excludes pass through Nutrition Funds.

### Fiscal Year 2017 Special Education Aid Distributed From Agency of Education to School Districts

District	(3201) Block Grant	(3202) Intensive Aid	(3203) Extra-ordinary	(3204) EEE State	(3205) State Placed	Total Aid
Brattleboro	277,730	1,307,992	6,824	113,949	37,217	1,743,713
BUHS	372,215	1,896,793	578,408		18,929	2,866,346
Dummerston	58,243	276,895	6,054	20,465		361,657
Guilford	55,553	185,238		16,302		257,093
Putney	59,403	330,392		17,343		407,138
Vernon	80,216	223,035		26,729		329,980
<b>Totals</b>	<b>903,360</b>	<b>4,220,345</b>	<b>591,287</b>	<b>194,788</b>	<b>56,147</b>	<b>5,965,927</b>

**BRATTLEBORO TOWN  
SCHOOL DISTRICT**

**Financial Statements  
and  
Independent Auditors' Report**

As of and for the Year Ended  
June 30, 2017

# 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, 2017, 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, 2017, 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 42 be presented to supplement the basic financial statements. Also included as required supplementary information is the Schedules of State Contributions to Vermont State Teachers' Retirement System, District Contributions to Vermont Municipal Employees' Retirement System and the Proportionate Share of the Net Pension Liability presented on pages 43-45. 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 24, 2018, on our consideration of the Brattleboro Town School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial report or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brattleboro Town School District's internal control over financial reporting and compliance.

*Tyler, Semms and St. Laurent, CPAs, P.C.*

Lebanon, New Hampshire  
January 24, 2018

Registration No. 92-545

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Management's Discussion and Analysis

As of June 30, 2017

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### 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, 2017. The MD&A focuses on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the District's financial statements, which follow this section.

### Financial Highlights

- The District wide assets exceeded its liabilities at the close of the most recent fiscal year by \$7,494,331. Of this amount, \$6,140,157 represents the District's investment in capital assets net of depreciation and related debt.
- The District's net position increased by \$625,896.
- The total cost of the District-wide programs was \$20,363,367 this fiscal year compared to \$19,659,953 for the fiscal year ended June 30, 2016.

### 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, 2017

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### **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 41 of this report.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Management's Discussion and Analysis

As of June 30, 2017

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### District-wide Financial Analysis

The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental and business-type activities:

Table 1: Summarized Data from the Statement of Net Position

	School Wide	
	2017	2016
Current assets	\$ 3,677,027	\$ 2,631,235
Capital assets	6,140,157	6,263,108
Deferred outflow of resources	<u>220,905</u>	<u>145,649</u>
Total assets and deferred outflow of resources	<u>\$ 10,038,089</u>	<u>\$ 9,039,992</u>
Current and non-current liabilities	\$ 2,538,566	\$ 2,036,648
Long-term debt outstanding	-	134,274
Deferred inflow of resources	<u>5,192</u>	<u>635</u>
Total liabilities	<u>\$ 2,543,758</u>	<u>\$ 2,171,557</u>
Net position		
Invested in capital assets net of related debt	\$ 6,140,157	\$ 6,128,834
Restricted	-	-
Unrestricted	<u>1,354,174</u>	<u>739,601</u>
Total net position	<u>\$ 7,494,331</u>	<u>\$ 6,868,435</u>

Governmental Activities – Governmental activities increased the District's fund balance by \$625,896.

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
As of June 30, 2017

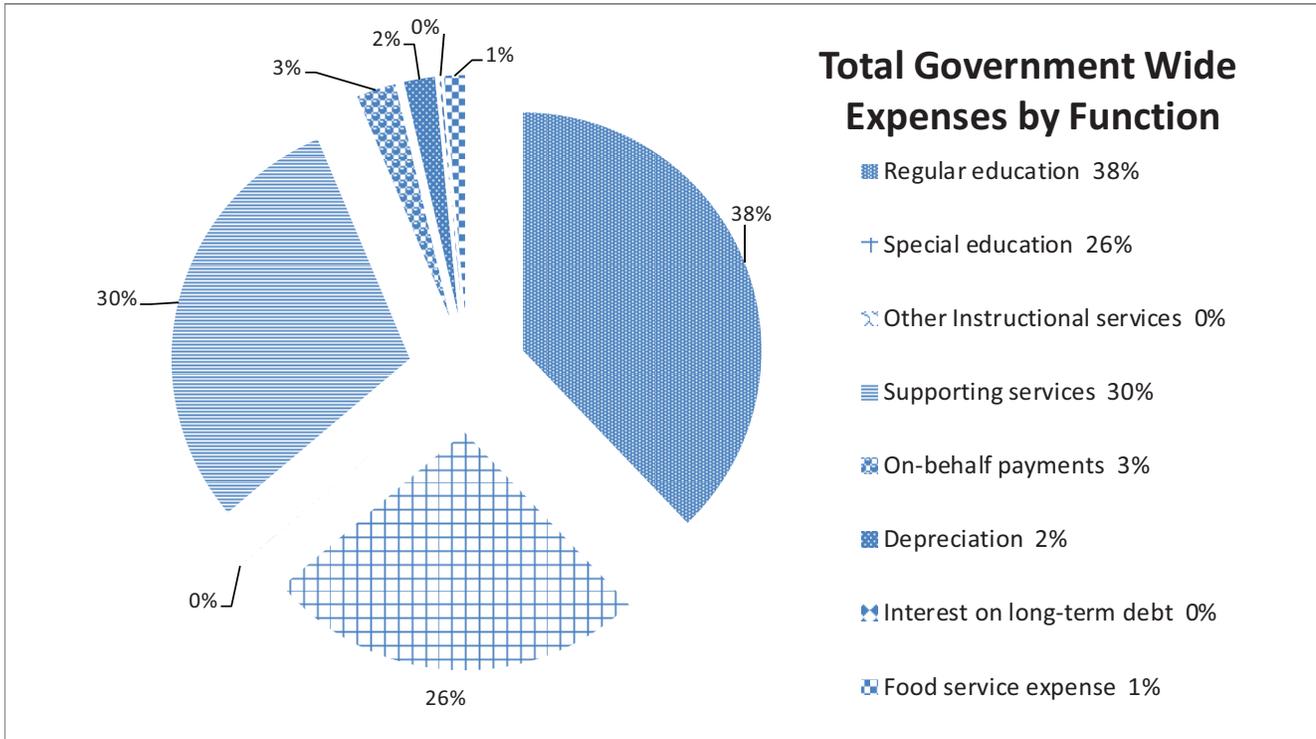
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Table 2: Summarized Data from the Statement of Activities

	<u>2017</u>	<u>2016</u>	Increase (Decrease)
<b>Program revenues</b>			
Charges for services	\$ 281,261	\$ 358,350	\$ (77,089)
Operating grants and contributions	7,154,711	7,358,891	(204,180)
General revenues			
State support	13,408,824	12,788,409	620,415
Investment earnings	29,291	2,121	27,170
Miscellaneous revenues	115,176	49,389	65,787
Total revenues and transfers	<u>20,989,263</u>	<u>20,557,160</u>	<u>432,103</u>
<b>Expenses</b>			
Current:			
Regular education	7,714,578	7,274,954	439,624
Special education	5,280,669	5,220,503	60,166
Other instructional programs	1,470	2,016	(546)
Supporting services	6,079,786	5,811,534	268,252
On-behalf payments	545,410	585,902	(40,492)
Depreciation	424,983	455,461	(30,478)
Interest on long-term debt	26,794	8,916	17,878
Food service subsidy	289,677	300,667	(10,990)
Total expenses	<u>20,363,367</u>	<u>19,659,953</u>	<u>703,414</u>
Change in net position	625,896	897,207	(271,311)
<b>Net position, July 1</b>	<u>6,868,435</u>	<u>5,971,228</u>	<u>897,207</u>
<b>Net position, June 30</b>	<u>\$ 7,494,331</u>	<u>\$ 6,868,435</u>	<u>\$ 625,896</u>

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Management’s Discussion and Analysis**  
 As of June 30, 2017

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 \$2,086,149 at the end of fiscal year 2017. Revenues for governmental funds totaled \$20,989,263. Expenditures for governmental funds totaled \$20,266,520. Of the total funds expended, \$12,972,783 or 64.01% was spent for direct instructional services to students.

The total General Fund reported a increase in fund balance this year of \$189,350. 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 42.

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
As of June 30, 2017

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**Capital Assets and Debt Administration**

Capital Assets – At the end of the year, the District had \$12,959,001 invested in capital assets compared to \$12,821,511 in the prior year. This represents a net increase of \$137,490 over last year. Following is a summary of the District's capital assets as of June 30, 2017:

	Governmental Activities			Ending Balance, June 30, 2017
	Ending Balance, June 30, 2016	Additions	Retirements and Transfers	
<b>Depreciable assets</b>				
Land and land improvements	\$ 457,132	\$ -	\$ -	\$ 457,132
Buildings and improvements	10,560,178	185,562	-	10,745,740
Equipment	235,636	35,460	-	271,096
Outdoor equipment	57,665	4,514	-	62,179
Vehicles	217,861	-	155,825	62,036
Heavy equipment and machinery	361,250	43,202	799	403,653
Furniture and fixtures	473,515	25,699	783	498,431
Office equipment and computers	458,274	7,595	7,135	458,734
	<u>12,821,511</u>	<u>302,032</u>	<u>164,542</u>	<u>12,959,001</u>
<b>Less depreciation for</b>				
Land improvements	119,336	17,362	-	136,698
Buildings and improvements	4,974,612	291,761	-	5,266,373
Equipment	209,989	21,299	-	231,288
Outdoor equipment	15,103	5,451	-	20,554
Vehicles	195,027	4,982	155,825	44,184
Heavy equipment and machinery	183,440	33,299	799	215,940
Furniture and fixtures	433,731	29,929	783	462,877
Office equipment and computers	427,165	20,900	7,135	440,930
	<u>6,558,403</u>	<u>424,983</u>	<u>164,542</u>	<u>6,818,844</u>
<b>Capital assets, net</b>	<u>\$ 6,263,108</u>	<u>\$ (122,951)</u>	<u>\$ -</u>	<u>\$ 6,140,157</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 \$365,105, representing accrued pension and deferred inflows of resources associated with the District's relationship with the Vermont Municipal Employees' Retirement System and \$587,775 in accrued pension separation benefits.

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
As of June 30, 2017

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Following is a summary of the District's debt as of June 30, 2017:

	Balance 6/30/16	Additions	Retirements	Balance 06/30/17	Due Within One Year
<b>Governmental activities:</b>					
Notes payable					
Capital improvement note	\$ 62,630	\$ -	\$ 62,630	\$ -	\$ -
	<u>62,630</u>	<u>-</u>	<u>62,630</u>	<u>-</u>	<u>-</u>
General obligation bonds					
Dated August 2, 1995	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>62,630</u>	<u>-</u>	<u>62,630</u>	<u>-</u>	<u>-</u>
Capital leases					
Energy project	71,644	-	71,644	-	-
	<u>71,644</u>	<u>-</u>	<u>71,644</u>	<u>-</u>	<u>-</u>
	<u>\$ 134,274</u>	<u>\$ -</u>	<u>\$ 134,274</u>	<u>\$ -</u>	<u>\$ -</u>

**Economic Factors and Next Year's Budget**

The District's elected and appointed officials considered many factors when setting the fiscal year 2018 budget for school operations. Factors included were enrollment, the economic climate, property taxes and the impact of the budget on property taxes.

When adopting the budget for fiscal year 2018, the School Board took into account the aforementioned factors before recommending an expenditure budget of \$14,547,425.

**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, 2017

	Primary Government	
	Governmental Activities	Total
<b>Assets</b>		
Current assets		
Cash	\$ 3,049,421	\$ 3,049,421
Accounts receivable	369,624	369,624
Prepaid expenses	38,309	38,309
Due from other governments	219,673	219,673
Total current assets	<u>3,677,027</u>	<u>3,677,027</u>
Capital assets	12,959,001	12,959,001
(Accumulated depreciation)	<u>(6,818,844)</u>	<u>(6,818,844)</u>
Total capital assets (net of accumulated depreciation)	<u>6,140,157</u>	<u>6,140,157</u>
Total assets	<u>9,817,184</u>	<u>9,817,184</u>
<b>Deferred outflow of resources</b>		
Pension - VMERS	<u>220,905</u>	<u>220,905</u>
Total assets and deferred outflow of resources	<u>\$ 10,038,089</u>	<u>\$ 10,038,089</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	\$ 524,748	\$ 524,748
Accrued expenses	938,367	938,367
Unexpended grant revenues	21,588	21,588
Due to student activity funds	87,894	87,894
Due to other governments	18,281	18,281
Total current liabilities	<u>1,590,878</u>	<u>1,590,878</u>
Noncurrent liabilities		
Accrued pension separation benefit	587,775	587,775
Net pension liability - VMERS	<u>359,913</u>	<u>359,913</u>
Total noncurrent liabilities	<u>947,688</u>	<u>947,688</u>
Total liabilities	<u>2,538,566</u>	<u>2,538,566</u>
<b>Deferred inflow of resources</b>		
Pension - VMERS	<u>5,192</u>	<u>5,192</u>
<b>Net position</b>		
Net investment in capital assets, net of related debt	6,140,157	6,140,157
Restricted	-	-
Unrestricted	<u>1,354,174</u>	<u>1,354,174</u>
Total net position	<u>7,494,331</u>	<u>7,494,331</u>
Total liabilities and net position	<u>\$ 10,038,089</u>	<u>\$ 10,038,089</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, 2017

	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Total
<b>Functions/programs</b>					
Governmental activities					
Regular education programs	\$ 7,714,578	\$ -	\$ 3,798,658	\$ (3,915,920)	\$ (3,915,920)
Special education programs	5,280,669	281,261	2,810,643	(2,188,765)	(2,188,765)
Other instructional programs	1,470	-	-	(1,470)	(1,470)
Supporting services	6,079,786	-	-	(6,079,786)	(6,079,786)
On-behalf payment	545,410	-	545,410	-	-
Depreciation expense	424,983	-	-	(424,983)	(424,983)
Interest on long-term debt	26,794	-	-	(26,794)	(26,794)
Food service subsidy	289,677	-	-	(289,677)	(289,677)
Total government activities	\$ 20,363,367	\$ 281,261	\$ 7,154,711	\$ (12,927,395)	\$ (12,927,395)
<b>General revenues</b>					
Education spending grant				13,408,824	13,408,824
Investment income				29,291	29,291
Miscellaneous revenue				115,176	115,176
Total general revenues				13,553,291	13,553,291
Changes in net position				625,896	625,896
<b>Net position - beginning</b>				6,868,435	6,868,435
<b>Net position - ending</b>				\$ 7,494,331	\$ 7,494,331

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, 2017

	Government Fund Types			Total Governmental Funds
	General	Special Revenue	Capital Projects	Primary Government
<b>Assets</b>				
Cash	\$ 1,903,757	\$ 499,055	\$ 646,609	\$ 3,049,421
Accounts receivable	193,626	175,998	-	369,624
Prepaid expenses	20,982	17,327	-	38,309
Due from other funds	238,852	-	-	238,852
Due from other governments	214,219	5,454	-	219,673
Total assets and other debits	<u>\$ 2,571,436</u>	<u>\$ 697,834</u>	<u>\$ 646,609</u>	<u>\$ 3,915,879</u>
<b>Liabilities</b>				
Accounts payable	\$ 476,765	\$ 47,983	\$ -	\$ 524,748
Accrued expenses	897,490	40,877	-	938,367
Unexpended grant revenues	2,619	18,969	-	21,588
Due to student activity funds	87,894	-	-	87,894
Due to other funds	-	-	238,852	238,852
Due to other governments	2,141	16,140	-	18,281
Total liabilities	<u>1,466,909</u>	<u>123,969</u>	<u>238,852</u>	<u>1,829,730</u>
<b>Fund balance</b>				
Nonspendable				
Prepaid expenses	20,982	17,327	-	38,309
Restricted	-	556,538	407,757	964,295
Unrestricted				
Committed	876,383	-	-	876,383
Assigned	-	-	-	-
Unassigned	207,162	-	-	207,162
Total fund equity	<u>1,104,527</u>	<u>573,865</u>	<u>407,757</u>	<u>2,086,149</u>
Total liabilities and fund equity	<u>\$ 2,571,436</u>	<u>\$ 697,834</u>	<u>\$ 646,609</u>	<u>\$ 3,915,879</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, 2017

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<b>Fund balances - total governmental funds</b>	\$ 2,086,149
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	12,959,001
Less: Accumulated depreciation	(6,818,844)
Deferred outflow of resources	220,905
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	(587,775)
Accrued pension benefit - VMERS	(359,913)
Deferred inflow of resources	<u>(5,192)</u>
<b>Net position of governmental activities</b>	<u><u>\$ 7,494,331</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, 2017

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
<b>Revenues</b>				
Local sources				
Investment income	\$ 28,682	\$ -	\$ 609	\$ 29,291
Local grants	-	281,261	-	281,261
Miscellaneous	115,176	-	-	115,176
	<u>143,858</u>	<u>281,261</u>	<u>609</u>	<u>425,728</u>
State sources				
Education spending grant	13,408,824	-	-	13,408,824
Restricted grants-in-aid	1,829,958	980,685	-	2,810,643
On-behalf payments	545,410	-	-	545,410
	<u>15,784,192</u>	<u>980,685</u>	<u>-</u>	<u>16,764,877</u>
Federal sources				
Restricted grants-in-aid	752,020	3,046,638	-	3,798,658
	<u>16,680,070</u>	<u>4,308,584</u>	<u>609</u>	<u>20,989,263</u>
<b>Expenditures</b>				
Instruction services				
Regular education programs	7,700,612	-	-	7,700,612
Special education	3,178,222	2,092,479	-	5,270,701
Other instruction	1,470	-	-	1,470
Supporting services				
Pupils	747,622	172,691	-	920,313
Instructional staff	355,435	78,968	-	434,403
General administration	748,423	1,519	-	749,942
School administration	729,708	215,758	-	945,466
Business administration	-	161,351	-	161,351
Operation and maintenance plant	1,420,683	497,991	-	1,918,674
Transportation	218,567	8,350	-	226,917
Other supporting services	-	940,516	-	940,516
Food service expenditures	37,500	252,177	-	289,677
On behalf payments	545,410	-	-	545,410
Debt service:				
Interest charges	26,794	-	-	26,794
Principal retirement	134,274	-	-	134,274
Total expenditures	<u>15,844,720</u>	<u>4,421,800</u>	<u>-</u>	<u>20,266,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>835,350</u>	<u>(113,216)</u>	<u>609</u>	<u>722,743</u>
<b>Other financing sources (uses)</b>				
Transfer to capital fund	(646,000)	-	646,000	-
Total other financing sources (uses)	<u>(646,000)</u>	<u>-</u>	<u>646,000</u>	<u>-</u>
Net change in fund balance	189,350	(113,216)	646,609	722,743
<b>Fund balances, beginning</b>	<u>915,177</u>	<u>687,081</u>	<u>(238,852)</u>	<u>1,363,406</u>
<b>Fund balances, ending</b>	<u>\$ 1,104,527</u>	<u>\$ 573,865</u>	<u>\$ 407,757</u>	<u>\$ 2,086,149</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, 2017

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**Net change in fund balances - total governmental funds** \$ 722,743

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	302,032
Less: current year depreciation	(424,983)

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:

Principal payments on bonds payable	62,630
Principal payments on capital leases	71,644

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	(45,600)
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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>(62,570)</u>
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**Change in net position of governmental funds** \$ 625,896

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, 2017

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	Agency Funds	Fiduciary Fund
<b>Assets</b>		
Cash	\$ -	\$ 114,268
Due from general funds	<u>87,894</u>	<u>-</u>
Total assets	<u>\$ 87,894</u>	<u>\$ 114,268</u>
<b>Liabilities</b>		
Due to student groups	\$ 87,894	\$ -
Total liabilities	<u>87,894</u>	<u>-</u>
<b>Net assets</b>		
Restricted	<u>-</u>	<u>114,268</u>
Total net position	<u>-</u>	<u>114,268</u>
Total liabilities and net position	<u>\$ 87,894</u>	<u>\$ 114,268</u>

The accompanying notes to financial statements are an integral part of these statements.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Statement of Changes in Fiduciary Net Position

For the Year Ended June 30, 2017

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### Additions

Investment earnings	\$	45
Donations		<u>1,368</u>
		<u>1,413</u>

### Deductions

Scholarships		<u>-</u>
		<u>-</u>

Change in net assets 1,413

**Net position, beginning** 112,855

**Net position, ending** \$ 114,268

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, 2017

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### 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, 2017

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### 1. Summary of Significant Accounting Policies (continued):

- c. Basis of Presentation – The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures or expenses.

The District reports the following major governmental funds:

General Fund – The General Fund is used to account for the primary activity of the District. It is used to account for all financial resources, except those required to be accounted for in other funds. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Fund – This special revenue fund is used to account for activity associated with specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. These funds can consist of federal, state and local grants.

Capital Project Fund – Transactions related to resources obtained and used for acquisition, construction or improvement of capital facilities are accounted for in the capital projects fund. Such resources are derived from proceeds of long-term debt, federal and state grants and impact fees.

The District reports the following major proprietary fund:

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The District also reports trust and agency relationships as fiduciary activity. Trust Funds are used by the District to record activity associated with assets held by the District as trustee primarily for scholarships. Agency Funds are used by the District to record activity associated with assets held by the District as an agent for student activity groups.

- d. Measurement Focus and Basis of Accounting – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus refers to what items are reported on the financial statements. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 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, 2017

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### 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. Inventory – Inventory in the Food Service Fund is valued using U.S. government commodity prices. Quantities are determined by regular physical count.
- k. 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

- l. 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, 2017

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### 1. Summary of Significant Accounting Policies (continued):

- m. 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.
- n. 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.
- o. 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 1<sup>st</sup>. 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 1<sup>st</sup> 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.

- p. 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.
- q. 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.

### 2. Cash and Investments:

Deposits – As of June 30, 2017, the carrying amount of deposits for governmental \$3,049,421 and for fiduciary funds was \$114,268. 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.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

### 3. Capital Assets:

Capital asset activity in governmental activities for the fiscal year ended June 30, 2017 is as follows:

	Governmental Activities			
	Ending Balance, June 30, 2016	Additions	Retirements and Transfers	Ending Balance, June 30, 2017
<b>Depreciable assets</b>				
Land and land improvements	\$ 457,132	\$ -	\$ -	\$ 457,132
Buildings and improvements	10,560,178	185,562	-	10,745,740
Equipment	235,636	35,460	-	271,096
Outdoor equipment	57,665	4,514	-	62,179
Vehicles	217,861	-	155,825	62,036
Heavy equipment and machinery	361,250	43,202	799	403,653
Furniture and fixtures	473,515	25,699	783	498,431
Office equipment and computers	458,274	7,595	7,135	458,734
	<u>12,821,511</u>	<u>302,032</u>	<u>164,542</u>	<u>12,959,001</u>
<b>Less depreciation for</b>				
Land improvements	119,336	17,362	-	136,698
Buildings and improvements	4,974,612	291,761	-	5,266,373
Equipment	209,989	21,299	-	231,288
Outdoor equipment	15,103	5,451	-	20,554
Vehicles	195,027	4,982	155,825	44,184
Heavy equipment and machinery	183,440	33,299	799	215,940
Furniture and fixtures	433,731	29,929	783	462,877
Office equipment and computers	427,165	20,900	7,135	440,930
	<u>6,558,403</u>	<u>424,983</u>	<u>164,542</u>	<u>6,818,844</u>
<b>Capital assets, net</b>	<u>\$ 6,263,108</u>	<u>\$ (122,951)</u>	<u>\$ -</u>	<u>\$ 6,140,157</u>

Depreciation expense in the governmental activities was \$424,983.

### 4. Long-Term Liabilities:

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

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as 15 to 20 year bonds. Bonds issued for general government activities are typically issued with equal annual debt service amounts payable each year.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

### 4. Long-Term Liabilities (continued):

Changes in long-term liabilities for the year ended June 30, 2017 were as follows:

	Balance 6/30/2016	Additions	Retirements	Balance 6/30/2017	Due Within One Year
<b>Governmental activities:</b>					
Notes payable					
Capital improvement note	\$ 62,630	\$ -	\$ 62,630	\$ -	\$ -
	<u>62,630</u>	<u>-</u>	<u>62,630</u>	<u>-</u>	<u>-</u>
General obligation bonds					
Dated August 2, 1995	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>62,630</u>	<u>-</u>	<u>62,630</u>	<u>-</u>	<u>-</u>
Capital leases					
Energy project	71,644	-	71,644	-	-
	<u>71,644</u>	<u>-</u>	<u>71,644</u>	<u>-</u>	<u>-</u>
	<u>\$ 134,274</u>	<u>\$ -</u>	<u>\$ 134,274</u>	<u>\$ -</u>	<u>\$ -</u>

### 5. Capital Leases:

The District entered into a lease agreement to finance the acquisition of energy efficient improvements in several buildings. The lease agreement qualifies as a capital lease for accounting purposes. The original cost of the equipment was \$759,051, and the amount financed was \$602,241. The term of the lease was for ten (10) years and payments began on March 1, 2008 and are made once a year. Yearly payments total \$75,859 including interest at 4.43%. The final payment was made March 1, 2017.

### 6. Interfund Balances:

Interfund receivables and payables balances at June 30, 2017 were as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 238,852	\$ -
Capital projects	<u>-</u>	<u>238,852</u>
	<u>\$ 238,852</u>	<u>\$ 238,852</u>

Interfund balances result from the payment of expenditures and deposit of receipts into a common cash account recorded in the General Fund.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 7. Compensated Absences:

The District does not incur a liability for employee's non-vesting accumulating rights to receive compensation for employees' absences due to illness.

### 8. 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. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

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 \$3,219 in unemployment claims during the fiscal year ended June 30, 2017.

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.

### 9. 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).

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

Plan Membership – Plan membership is immediate upon employment. At June 30, 2016, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	8,763
Inactive members	2,454
Active members	9,919
Terminated vested members	747

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.

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 Average Final Compensation 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, 2015, teachers were required to contribute 5% of their salary to the plan. Beginning in fiscal year 2016, any teacher with less than five years of service as of July 1, 2014 will begin contributing at a rate of 6%. Employee contributions for the year ended June 30, 2017 were \$251,988 on \$4,679,981 of covered salaries. The State on-behalf contribution was \$545,410 at 11.59%.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

Net Pension Liability – At June 30, 2016, the District’s proportionate share of the net pension liability was \$9,224,309 for the VSTRS. This net pension liability will be offset by the State’s proportionate share of the net pension liability associated with the District.

#### Significant Actuarial Assumptions and Methods:

Actuarial Assumptions – The total pension liability as of June 30, 2016 was determined by rolling forward the total pension liability as of June 30, 2015 to June 30, 2016 using the actuarial assumptions outlined below. These assumptions were selected on the basis of the experience study that was performed for the five-year period ending June 30, 2010.

Interest Rate – A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year. The current rate is 7.95%.

Salary Increases – Representative values of the assumed annual rates of future salary increase are as follows:

<u>Age</u>	<u>Annual Rate of Salary Increase</u>
25	8.15%
30	6.84%
35	5.97%
40	5.29%
45	4.80%
50	4.46%
55	4.22%
60	4.12%
64	4.12%

Death After Retirement – The RP-2000 Mortality Tables projected to 2029 for retirees, terminated vested members and beneficiaries: the RP-2000 Disabled Life Table with projection to 2020 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

Asset Valuation Method – The amount of the assets for valuation purposes equals the preliminary asset value plus 20% of the difference between the market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for valuation purposes) adjusted for contributions less benefit payments and expenses and expected investment income. If necessary, a further adjustment is made to ensure the valuation assets are within 20% of the market value.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

Long-Term Expected Rate of Return – The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future nominal rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variables and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a select and ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return June 30, 2016</u>
Equity	8.54%
Fixed income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term rate of inflation, which was 3% at both June 30, 2016 and June 30, 2015.

Discount Rate – The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Cost of Living Adjustments (COLA) – Assumed to occur on January 1 following one year of retirement at the rate of 3% per annum for Group A members and 1.5% per annum for Group C members (beginning at age 62 for Group C members who elect reduced early retirement).

Inflation – The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

Future Expenses – No provision made.

Spouse's Age – Husbands are assumed to be three years older than their wives.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. 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 7.95%, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.95%) of 1 percentage point higher (8.95%) than the current rate:

	<u>1% Decrease (6.95%)</u>	<u>Current Discount Rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
Net pension liability	\$ 11,542,668	\$ 9,224,309	\$ 7,278,599

Member Data – 315 members terminated on June 30, 2016 and retired on July 1, 2016 were included with a valuation status as members receiving benefits. 536 members who were active on June 30, 2016 and terminated on July 1, 2016, were included with a valuation status as inactive. For those terminated members with at least five years of service, the system will automatically vest them six years after their termination if they do not withdraw.

Health and Medical Benefits are not included in this valuation.

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 publically available at:

[http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr)

#### Support Staff Retirement Benefits:

Pension Administration – The Vermont Municipal Employees’ Retirement System (VMERS) administers the Municipal Employees’ Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board Statement 67, *Financial Reporting for Pension Plans*. VMERS provides benefit provisions for school districts and other municipal employees of 437 participating employers.

The Plan was created on July 1, 1975, and is governed by Chapter 125, Title 24, of the Vermont Statutes Annotated.

Management of the plan is vested in the VMERS Board of Trustees, which consists of the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives—one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

In preparing the actuarial valuation as of July 1, 2016, the actuary relied on data and assets provided by the staff of the State Treasurer’s office. While not verifying the data at their source, the actuary has performed tests for consistency and reasonableness.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

Plan Membership – Plan membership is immediate upon employment. At June 30, 2016, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	2,734
Inactive members	2,099
Active members	6,966
Terminated vested members	811

#### 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.  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.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

#### Summary of System Provisions (continued) –

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, 2017

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### 9. **Retirement Plans (continued):**

#### Summary of System Provisions (continued) –

Death Benefits	
Eligibility	Death after 5 years of service.
Amount	For Groups A, B and C, reduced early retirement allowance under 100% survivor options commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.
Optional Benefit and Death after Retirement	Four Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.
Refund of Contributions	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.
Post-retirement Adjustments	Allowances in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.
Member Contributions	Group A - 2.5% effective July 1, 2000 (reduced from 3%) Group B - 4.875% effective July 1, 2016 Group C - 10.00% effective January 1, 2016 Group D - 11.35% effective July 1, 2016
Employer Contributions	Group A - 4.0% effective July 1, 2000 Group B - 5.5% effective July 1, 2015 (increased from 5.125%) Group C - 7.25% effective July 1, 2015 (increased from 6.75%) Group D - 9.85% effective July 1, 2015 (increased from 9.625%)
Retirement Stipend	\$25 per month payable at the option of the Board to retirees.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

Contributions – Member contributions are established by State law. Employee contributions for the year ended June 30, 2017 were \$21,073 on \$842,918 of covered salaries. The District’s share of the pension contribution amounted to \$33,715 at a contribution rate of 4%.

Net Pension Liability – At June 30, 2016 and 2015, the proportionate share of the net pension liability for employees of the District was \$359,913 and \$226,645 respectively. The District’s proportion of the net pension liability was based on contributions to VMRS during the fiscal year ended June 30, 2016. At June 30, 2016, the District’s proportion was .27966% which was a slight decrease from its proportionate share of .2970% for the year ended June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$65,334 on its District-Wide statement of net position. At June 30, 2017, the District reported deferred outflow of resources and deferred inflow of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Balance of deferred outflow and inflow due to:		
Differences between expected and actual experience	\$ 7,394	\$ -
Changes of assumptions	57,801	-
Net difference between projected and actual earnings on pension plan investments	116,701	5,192
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,294	-
Employer contributions subsequent to the measurement date	<u>33,715</u>	<u>-</u>
Total	<u>\$ 220,905</u>	<u>\$ 5,192</u>

District contributions subsequent to the measurement date of \$33,715 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, 2018. 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:	
2017	\$ 47,325
2018	47,325
2019	67,212
2020	20,135
Thereafter	<u>-</u>
	<u>\$ 181,997</u>

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

#### Significant Actuarial Assumptions and Methods:

Actuarial Assumptions – The total pension liability as of June 30, 2016 was determined by rolling forward the total pension liability as of June 30, 2015 to June 30, 2016 using the actuarial assumptions outlined below. These assumptions were selected on the basis of the experience study that was performed for the five-year period ending June 30, 2010.

Interest Rate – A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year. The current rate is 7.95%.

Salary Increases – Representative values of the assumed annual rates of future salary increase are as follows:

<u>Age</u>	<u>Annual Rate of Salary Increase</u>
25	8.15%
30	6.84%
35	5.97%
40	5.29%
45	4.80%
50	4.46%
55	4.22%
60	4.12%
64	4.12%

Deaths After Retirement – The RP-2000 Mortality Tables projected to 2029 for retirees, terminated vested members and beneficiaries: the RP-2000 Disabled Life Table with projection to 2020 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

Asset Valuation Method – The amount of the assets for valuation purposes equals the preliminary asset value plus 20% of the difference between the market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for valuation purposes) adjusted for contributions less benefit payments and expenses and expected investment income. If necessary, a further adjustment is made to ensure the valuation assets are within 20% of the market value.

Long-Term Expected Rate of Return – The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future nominal rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variables and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

### 9. Retirement Plans (continued):

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return June 30, 2016</u>
Equity	8.54%
Fixed income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term rate of inflation, which was 3% at both June 30, 2016 and June 30, 2015.

Discount Rate – The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net liability, calculated using the discount rate of 7.95%, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.95%) or 1 percentage point higher (8.95%) than the current rate:

	<u>1% Decrease (6.95%)</u>	<u>Current Discount Rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
Net pension liability	\$ 597,491	\$ 359,913	\$ 160,900

Cost of Living Adjustments (COLA) – Assumed to occur on January 1 following one year of retirement at the rate of 3% per annum for Group A members and 1.5% per annum for Group C members (beginning at age 62 for Group C members who elect reduced early retirement).

Inflation – The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

Future Expenses – No provision made.

The schedule of employer allocations and of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the VSTRS or its participating employers. VSTRS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website at [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr)

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 9. Retirement Plans (continued):

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 \$95,423 to the 403(b) plan for the year ended June 30, 2017. Employee withholdings contributed to the plan totaled \$274,502.

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 \$7,500 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, 2017 is \$587,775.

### 10. Contingent Liability:

The District receives significant financial assistance from the State of Vermont and United States government. Entitlement to the resources is generally based on compliance with terms and conditions of grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that received the grant.

### 11. 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	\$ 16,680,070	\$ 16,490,720
On-behalf payment	<u>(545,410)</u>	<u>(545,410)</u>
Budget basis	\$ <u>16,134,660</u>	\$ <u>15,945,310</u>

### 12. Commitments:

At its March 25, 2017 meeting, the Brattleboro Town School District voters approved a budget for the 2017-2018 fiscal year calling for expenditures of \$14,547,425.

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 13. Governmental Fund Equity:

Governmental fund equity consisted of the following at June 30, 2017:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Government Funds</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	\$ 20,982	\$ 17,327	\$ -	\$ 38,309
Restricted for:				
Special revenue	-	556,538	-	556,538
Capital projects	-	-	407,757	407,757
Total restricted	<u>-</u>	<u>556,538</u>	<u>407,757</u>	<u>964,295</u>
Unrestricted				
Committed for:				
Educational Reserve Fund	876,383	-	-	876,383
Unassigned	207,162	-	-	207,162
Total unrestricted	<u>1,083,545</u>	<u>-</u>	<u>-</u>	<u>1,083,545</u>
Total fund balance	<u>\$ 1,104,527</u>	<u>\$ 573,865</u>	<u>\$ 407,757</u>	<u>\$ 2,086,149</u>

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

### 14. Reconciliation of Governmental Funds to District-Wide Funds:

A detailed explanation of the differences between governmental funds balance sheet and district-wide statement of net position is as follows:

	Balance Sheet	Long-Term Revenues/ Expenses	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Net Assets
<b>Assets</b>						
Cash and cash equivalents	\$ 3,049,421	\$ -	\$ -	\$ -	\$ -	\$ 3,049,421
Receivables (net of allowance for uncollectible accounts)	369,624	-	-	-	-	369,624
Prepaid expenses	38,309	-	-	-	-	38,309
Due from other funds	238,852	-	-	-	(238,852)	-
Due from other governments	219,673	-	-	-	-	219,673
Capital assets	-	-	6,140,157	-	-	6,140,157
Deferred outflow of resources	-	220,905	-	-	-	220,905
<b>Total assets</b>	<b>\$ 3,915,879</b>	<b>\$ 220,905</b>	<b>\$ 6,140,157</b>	<b>\$ -</b>	<b>\$ (238,852)</b>	<b>\$ 10,038,089</b>
<b>Liabilities</b>						
Accounts payable	\$ 524,748	\$ -	\$ -	\$ -	\$ -	\$ 524,748
Accrued payroll and benefits payable	938,367	-	-	-	-	938,367
Unexpended grant revenues	21,588	-	-	-	-	21,588
Due to student activity funds	87,894	-	-	-	-	87,894
Due to other funds	238,852	-	-	-	(238,852)	-
Due to other governments	18,281	-	-	-	-	18,281
Accrued pension separation benefit	-	587,775	-	-	-	587,775
Net pension liability	-	359,913	-	-	-	359,913
Deferred inflow of resources	-	5,192	-	-	-	5,192
<b>Total liabilities</b>	<b>1,829,730</b>	<b>952,880</b>	<b>-</b>	<b>-</b>	<b>(238,852)</b>	<b>2,543,758</b>
<b>Net position</b>						
Invested in capital assets, net of related debt	-	-	6,140,157	-	-	6,140,157
Other	2,086,149	(731,975)	-	-	-	1,354,174
<b>Total net position</b>	<b>2,086,149</b>	<b>(731,975)</b>	<b>6,140,157</b>	<b>-</b>	<b>-</b>	<b>7,494,331</b>
<b>Total liabilities and net position</b>	<b>\$ 3,915,879</b>	<b>\$ 220,905</b>	<b>\$ 6,140,157</b>	<b>\$ -</b>	<b>\$ (238,852)</b>	<b>\$ 10,038,089</b>

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

### 14. Reconciliation of Governmental Funds to District-Wide Funds (continued)

	Statements of Revenues, Expenditures and Changes in Fund Balance	Long-term Revenues/ Expense	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Activities Total
<b>Revenues</b>						
Local sources						
Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local grants	281,261	-	-	-	-	281,261
Investment income	29,291	-	-	-	-	29,291
Miscellaneous	115,176	-	-	-	-	115,176
State sources						
Education spending grant	13,408,824	-	-	-	-	13,408,824
Restricted grants in aid	2,810,643	-	-	-	-	2,810,643
On-behalf payments	545,410	-	-	-	-	545,410
Federal sources						
Restricted grants in aid	3,798,658	-	-	-	-	3,798,658
Total revenues	<u>20,989,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,989,263</u>
<b>Expenditures</b>						
Instruction services						
Regular education programs	7,700,612	29,316	(15,350)	-	-	7,714,578
Special education	5,270,701	9,968	-	-	-	5,280,669
Other instruction	1,470	-	-	-	-	1,470
Supporting services						
Pupils	920,313	(2,873)	-	-	-	917,440
Instructional staff	434,403	(11,751)	-	-	-	422,652
General administration	749,942	-	-	-	-	749,942
School administration	945,466	7,006	-	-	-	952,472
Business administration	161,351	-	-	-	-	161,351
Operation and maintenance plant	1,918,674	56,200	(155,092)	-	-	1,819,782
Transportation	226,917	-	-	-	-	226,917
Other supporting	940,516	-	(111,286)	-	-	829,230
On-behalf payments	545,410	-	-	-	-	545,410
Capital outlay	-	-	-	-	-	-
Food services						
Food service subsidy	289,677	-	-	-	-	289,677
Depreciation	-	-	424,983	-	-	424,983
Debt service:						
Interest charges	26,794	-	-	-	-	26,794
Principal retirement	134,274	-	-	(134,274)	-	-
Total expenditures	<u>20,266,520</u>	<u>87,866</u>	<u>143,255</u>	<u>(134,274)</u>	<u>-</u>	<u>20,363,367</u>
Net change in position	<u>\$ 722,743</u>	<u>\$ (87,866)</u>	<u>\$ (143,255)</u>	<u>\$ 134,274</u>	<u>\$ -</u>	<u>\$ 625,896</u>

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Notes to Financial Statements

As of and for the Year Ended June 30, 2017

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### 15. Subsequent Events:

The District has evaluated subsequent events which may require adjustment to or disclosure in the District's financial statements through January 24, 2018, the date these financial statements were available to be issued. The District did not note any events requiring disclosure. The District has not reviewed events occurring after the report date for their potential impact on the information contained in these financial statements.

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Schedule 1 – Budgetary Comparison Schedule – General Fund**  
For the Year Ended June 30, 2017

	Original Budget	Actual Budgetary Basis	Variance With Budget
<b>Revenues</b>			
Tuition	\$ -	\$ -	\$ -
Investment income	3,000	28,682	25,682
Miscellaneous	29,500	115,176	85,676
State education spending grant	13,408,824	13,408,824	-
State restricted grants-in-aid	1,853,189	1,829,958	(23,231)
Federal restricted grants-in-aid	693,109	752,020	58,911
Total revenues	<u>15,987,622</u>	<u>16,134,660</u>	<u>147,038</u>
<b>Expenditures</b>			
Instruction services			
Regular education services	7,585,254	7,700,612	(115,358)
Special education programs	3,323,841	3,178,222	145,619
Other instruction	1,336	1,470	(134)
Supporting services			
Pupils	743,185	747,622	(4,437)
Instruction staff	442,461	355,435	87,026
General administration	755,299	748,423	6,876
School administration	726,277	729,708	(3,431)
Business administration	-	-	-
Operation and maintenance plant	1,325,908	1,420,683	(94,775)
Transportation	224,942	218,567	6,375
Food services			
Food service expense	62,500	37,500	25,000
Debt service			
Bonds payable principal	127,695	134,274	(6,579)
Bonds payable - interest	22,924	26,794	(3,870)
Transfer to capital fund	646,000	646,000	-
Total expenditures	<u>15,987,622</u>	<u>15,945,310</u>	<u>42,312</u>
<b>Excess of revenues over expenditures</b>	<u>\$ -</u>	<u>\$ 189,350</u>	<u>\$ 189,350</u>

**BRATTLEBORO TOWN SCHOOL DISTRICT**  
**Schedule 2 – State Contributions to Vermont State Teachers’ Retirement System**  
As of June 30, 2017

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<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	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, 2017

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<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%

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, 2017

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<u>VSTRS</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	0.70440%	0.72997%	0.80382%
District's proportionate share of the net pension liability	\$ 9,224,309	\$ 8,661,092	\$ 7,704,081
District's covered-employee payroll	\$ 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	202.1501%	212.7465%	169.0792%
Plan fiduciary net position as a percentage of the total pension liability	55.31%	58.22%	64.02%

VMERS

Schedule of Proportionate Share of the Net Pension Liability

District's proportion of the net pension liability	0.2797%	0.2970%	0.2703%
District's proportionate share of the net pension liability	\$ 359,913	\$ 226,645	\$ 24,670
District's covered-employee payroll	\$ 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	33.8708%	22.0613%	2.8302%
Plan fiduciary net position as a percentage of the total pension liability	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.



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, 2017, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Tyler, Semms and St. Laurent, CPAs, P.C.*

Lebanon, New Hampshire  
January 24, 2018

VT License #92-545



TYLER, SIMMS & ST. SAUVEUR, CPAs, P.C.  
Certified Public Accountants & Business Consultants

## **Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the *Uniform Guidance***

To the School Board  
of Brattleboro Town School District

### Report on Compliance for Each Major Federal Program

We have audited the Brattleboro Town School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. 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, 2017.

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, Lemons and St. Laurent, CPAs, P.C.*

Lebanon, New Hampshire  
January 24, 2018

VT License #92-545

# BRATTLEBORO TOWN SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards

As of and for the Year Ended June 30, 2017

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grantor's Award Number	Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through Vermont Agency of Education:			
Child and Adult Care Food Program	10.558	T027	\$ 130,802
Total Department of Agriculture			<u>130,802</u>
<b>U.S. Department of Education</b>			
Passed through Windham Southeast Supervisory Union:			
Title I Grants to Local Educational Agencies	84.010	4250S0481701	519,807
Title IIA - Improving Teacher Quality State Grants	84.367	4651S0481701	14,039
Total Department of Education			<u>533,846</u>
<b>U.S. Department of Health and Human Services</b>			
Head Start & Early Head Start	93.600	01CH2504-02	1,827,855
Head Start & Early Head Start	93.600	01CH2504-03	779,932
Head Start Oral Health Initiative	93.600	None assigned	6,904
Total Head Start			<u>2,614,691</u>
Passed through Vermont Department of Health or Other Intermediate Agency:			
Reach-Up	93.558	03440-10018-16/17	142,107
Strengthening Families Grant	93.778	03440-32362-1516-SFG	124,024
Respite FAF	93.590	004-2016-CBCAP	7,647
Total Other Health and Human Services			<u>273,778</u>
Total Department of Health and Human Services			<u>2,888,469</u>
<b>Total Federal Assistance</b>			<u>\$ 3,553,117</u>

The accompanying notes 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, 2017

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**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, 2017. 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 2017 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 (continued)**  
As of and for the Year Ended June 30, 2017

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**SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS**

None

**SECTION III – FEDERAL PROGRAM AUDIT FINDINGS**

None

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

None