

2016

Annual Report

Annual Town Meeting - March 7, 2017

Annual Representative Town Meeting - March 25, 2017



Brattleboro, Vermont

Town and

Town School District

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

Fiscal Year Audits (7/1/15 to 6/30/16)

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TOWN DEPARTMENTS, SCHOOLS, AND OTHER SERVICES

Town Manager's Office	251-8151
Finance Department	251-8152
Treasurer's Office	251-8153
Planning Services	251-8154
Assessment Office	251-8156
Town Clerk's Office	251-8157
Monday-Friday, 8:30am-5pm	
Web site: www.brattleboro.org	
Fire Department	911 EMERGENCY
24-hour service	
Non-Emergency	254-4831
Web site: www.brattleborofire.org	
Police Department	911 EMERGENCY
24-hour service	
Non-Emergency	257-7946
Parking Enforcement	257-2305
TIPLINE	251-8188
Web site: www.brattleboropolice.com	
Recreation Department	254-5808
Monday-Friday, 8:30am-12pm/1-5pm	
Senior Center	257-7570
Living Memorial Park	254-6700
LMP Skating Rink	257-2311
Brooks Memorial Library	254-5290
Monday-Wednesday, 10am-9pm	
Thursday-Friday, 10am-6pm	
Saturday, 10am-5pm	
Sunday, closed	
Web site: www.brookslibraryvt.org	
Email: info@brookslibraryvt.org	
Public Works Department	254-4255
Monday-Friday, 7am-3:30pm	
Web site: www.brattleboro.org > Departments > Public Works	
Brattleboro Restorative Justice Center	
Monday-Friday, 8am-4:30pm	
251-8142	
School Dept.	
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

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

General Information

Town of Brattleboro, Vermont
www.brattleboro.org

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

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

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

TOWN PERSONNEL

Department	Last Name	First Name	Position	HireDate
BCJC	Cecere	James	Offender Re-entry Specialist	7/1/2014
BCJC	Kehnemuyi	Darah	BCJC Director	8/19/2015
BCJC	Trepazier	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	6/6/2011
Fire	Aither	Benjamin	Firefighter III	12/7/2015
Fire	Allen	George	Firefighter III	4/6/2015
Fire	Bucossi	D. Michael	Chief	12/25/1977
Fire	Casabona	Matthew	Firefighter III	6/24/2014
Fire	Davis	Jason	Captain I	1/22/2001
Fire	Emery, Jr.	David	Captain I	10/9/2000
Fire	Fellows	Christopher	Firefighter II	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	Hubbard, Jr.	Ron	Captain II	8/21/1980
Fire	Jones	Joshua	Lieutenant I	11/22/2004
Fire	Keir III	Charles	Lieutenant II	8/13/2001
Fire	Lambert	Kevin	Firefighter III	5/4/2015
Fire	Lawrence	John	Lieutenant II	7/5/1989
Fire	Martel	Cynthia	Department Secretary	11/8/1999
Fire	Morin	Alexander	Firefighter I	10/17/2016
Fire	Newton	Joseph	Fire Alarm II	4/12/2004
Fire	Olney, Jr.	Allyn	Firefighter V	10/18/1987
Fire	Poulin	Eric	Lieutenant I	7/25/2012
Fire	Rabideau	Kyle	Firefighter I	3/25/2012
Fire	Sage	Rusty	Firefighter V	3/17/2003
Fire	Schmidt	Kurt	Lieutenant I	2/5/2006
Fire	Sherburne	Paul	Firefighter IV	6/25/2007
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	Hildreth	Judith	Clerk I On-Call	6/15/2015
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	Markey	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	Meachem	Susan	Clerk I	5/18/1993
Library	Mugnani	Francisco	Clerk I	6/23/2016
Library	Sheehan	Patrica	Clerk I	5/19/2015
Library	Walsh	Jeanne	Reference Librarian	6/5/2003
Library	Wojcik	Matthew	Electronic Services Support Clerk 2	9/1/2016
Listers	Burnell	Jenepher	Office Clerk	9/22/2016
Listers	Carleton	Dara	Office Administrator	10/15/2012
Listers	Rice	Russell	Municipal Appraiser	7/16/2007
Municipal Center	Brown	Russell	Building Services Coordinator 5	3/4/1993
Parking	Butynski	Jeremy	Custodian 3	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 1	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	Belville	Adam	Sergeant 3	7/30/2007
Police	Cable	Michael	Police Officer 4	1/20/2013
Police	Carrier	Michael	Patrol Supervisor 8	6/1/1998
Police	Cerreto	David	Police Officer 9	1/18/2009
Police	Eaton	Greg	Police Officer 7 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 2	7/21/2014
Police	Johnson	Erik	Police Officer 13 Detective	6/8/1998
Police	Kerylow	Colby	Police Officer 3	7/22/2013
Police	Lynde	Joshua	Police Officer 10	12/20/2007
Police	Penniman	Bradley	Training	7/12/2016
Police	Perkins	Robert	Patrol Supervisor 8	5/28/1998
Police	Petlock	Adam	Police Officer 7	8/3/2009
Police	Stanley	Steven	Police Officer 3	7/24/2013
Police	Vinton	Timmie	Police Officer 1	1/17/2016
Police	Warner	Carl	Sergeant 2	7/27/2011
Police	Washburn	Ryan	Police Officer 6 Detective	6/4/2012
Police	Whiteman	Jonathan	Police Officer 6 Detective	7/26/2010
Police	Wilson	Sean	Training	7/10/2016
Police	Witherbee	Penny	Sergant 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 1	1/15/2016
Police - Emgncy Srv	Cooke	Erin	Emergency Services Dispatcher 4	8/5/2013
Police - Emgncy Srv	Lashway	Belinda	Emergency Services Dispatcher 9	6/21/1999
Police - Emgncy Srv	Leclaire	Kate	Emergency Services Dispatcher 6	12/5/2007
Police - Emgncy Srv	Marrero	Rebecca-Lynne	Emergency Services Dispatcher 8	4/12/2006

Department	Last Name	First Name	Position	HireDate
Police - Emgncy Srv	Scott	Henry	Emergency Services Dispatcher 1	6/6/2016
Police - Emgncy Srv	Spinner	Jennifer	Emergency Services Dispatcher 7	9/5/2006
Police - Emgncy Srv	Stires	Wayne	Communication Supervisor	10/6/1997
Public Works	Barrett	Stephen	Director	1/21/1980
Public Works	Blodgett	Scott	Auto Maintenance Supervisor	6/23/1990
Public Works	Bombicino	Anthony	Water Service 10	6/5/2011
Public Works	Buedinger Jr.	William	Mechanic 5	9/27/2004
Public Works	Calantropio	Garrett	WTP Operator 2	4/13/2015
Public Works	Corey	Gary	Water Service 11	10/28/1984
Public Works	Dix II	Harvey	WWTP Operator 5	9/6/1983
Public Works	Dyer	Cheryl	Office Manager	11/8/1993
Public Works	Dyer	Stephen	WWTP Operator 5	2/4/2008
Public Works	Earle	Michael	Water Service 3	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	Fletcher	Gary	Utilities General Supervisor	2/6/1984
Public Works	Flood	Jeremy	HWY Equipment Operator 8	12/8/2014
Public Works	Franklin, Jr.	Alfred	Highway General Supervisor	6/6/1986
Public Works	Frechette	Brian	HWY Equipment Operator 11	5/23/2005
Public Works	Gilbeau	Ricky	HWY Equipment Operator 7	9/23/2003
Public Works	Grover	Travis	Highway Equipment Operator 1	10/11/2016
Public Works	Higher	John	WTP Chief Operator	11/1/1977
Public Works	Howard	Frank	Mechanic 5	3/7/1986
Public Works	Johnson	Scott	HWY Equipment Operator 1	9/28/2015
Public Works	Kaulbach	Ryan	Engineering Tech 1	7/20/2015
Public Works	Kang	Brian	HWY Equipment Operator 11	11/17/1978
Public Works	Lawrence	Bruce	WWTP Chief Operator	2/6/2012
Public Works	Leary	John	WTP Operator 3	5/10/2010
Public Works	Looman, Jr.	Richard	HWY Equipment Operator 7	4/15/1991
Public Works	Murray	Jeremy	HWY Equipment Operator 2	4/29/2013
Public Works	O'Connell	Hannah	Highway/Utility Superintendent	10/29/2012
Public Works	Ogden	Matthew	HWY Equipment Operator 11	11/26/1990
Public Works	Pacheco	Darren	Water Service 1	10/17/2016
Public Works	Patno	Joseph	HWY Equipment Operator 11	8/10/2009
Public Works	Penson III	Raymond	WTP Operator 3	7/6/2005
Public Works	Rosinski	Donald	Hwy Equip Operator 9	5/3/1999
Public Works	Simon	Christopher	WWTP Operator 5	10/13/2009
Recreation & Parks	Clark	Sarah	Program Coordinator	8/11/2014
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	Morse	Douglas	Custodian 4	5/21/2001
Recreation & Parks	Wells	Ronald	Senior Park Maintenance 1	4/7/2014
Recreation & Parks	Wright	Danial	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	Elwell	Peter	Town Manager	1/20/2015
Town Manager	Moreland	Patrick	Assistant Town Manager	8/22/2011

TOWN OFFICERS

(prior to 3/7/2017 elections)

Term Expires

Selectboard

David Gartenstein, Chair 3/17
 Richard DeGray 3/17
 David Schoales 3/17
 John Allen 3/18
 Kate O'Connor 3/19

Board of Civil Authority

John Allen SB 3/18
 Jane Buckingham JP 1/19
 Franklin J. Chrisco JP 1/19
 Diane Cooke JP 1/19
 Richard H. Cooke 1/19
 Richard DeGray SB 3/17
 David Gartenstein SB 3/16
 Elliott C. Greenblott JP, Chair 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
 Robert Oeser JP 1/19
 David Schoales SB 3/17
 Gail Speno JP 1/19
 Ben Underhill JP 1/19
 Beverly Webster JP 1/19
 Veronica Wheelock JP 1/19
 Hilary Francis, Town Clerk 3/17

Term Expires

Board of Listers

Marshall Wheelock 3/17
 Katherine Dowd 3/18
 J Eric Annis 3/19

Brooks Memorial Library Trustees

Connie Bresnahan 3/17
 Jennifer Lann 3/17
 Jennifer Rowe 3/17
 Adam Franklin-Lyons 3/18
 Thomas Murray 3/18
 Robert Stack 3/18
 Pamela Becker 3/19
 Howard Burrows 3/19
 Jane Southworth 3/19

BUHS Directors (from Brattleboro)

Rus Janis 3/17
 Ian Torrey 3/17
 Lori Cartwright 3/18
 Ricky Davidson 3/18
 Robert Woodworth 3/19

Term Expires

BUHS School Dist. Moderator

Tim Arsenault 2/17

First Constable

Richard Cooke 3/17

Second Constable

David Emery 3/17

Moderator

Lawrin Crispe 3/17

Town School Directors

Todd Roach 3/17
 Mark Truhan 3/17
 David Schoales 3/17
 Kimberly Price 3/18
 Jill Stahl Tyler, Chair 3/19

Trustees of Public Funds

Ben Underhill 3/17
 Deborah Zak 3/18
 Marshall Wheelock 3/19

TOWN MEETING MEMBERS (prior to 3/7/2017 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 CAROL BARBER E/14 - 17 *
 1 NANCY BARBER E/15 - 18 *
 1 ORION BARBER E/14 - 17 *
 1 STANLEY BOROFSKY E/14 - 17
 1 MICHAEL BOSWORTH E/14 - 17 *
 1 SALLY BRUNTON E/14 - 17 *
 1 GEORGE BURROWS E/15 - 18 *
 1 GEORGE CARVILL E/16 - 19 *
 1 PAMELA CASE E/16 - 17 *
 1 MARY CASEY E/16 - 19 *
 1 CHRISTOPHER CHAPMAN E/15 - 18
 1 JODI CLARK E/15 - 17 *
 1 SARAH DINICOLA E/16 - 17 *
 1 KATHERINE DOWD E/16 - 19 *
 1 TIMOTHY ELLIS E/14 - 17 *
 1 BOB EVERINGHAM E/15 - 18 *
 1 AMY FARNUM E/15 - 18 *
 1 ANTHONY 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 JOSEPH JEWETT E/16 - 17 *
 1 DANIEL I KASNITZ A/16 - 17 *
 1 EMILIE KORNHEISER E/15 - 18 *
 1 ALICE LANDSMAN E/14 - 17
 1 JED LESLIE E/15 - 17 *
 1 PRUDENCE A MACKINNEY E/16 - 19 *
 1 SHARRY MANNING E/15 - 18 *
 1 EMILY MEGAS-RUSSELL E/15 - 17 *
 1 JONATHAN MEGAS-RUSSELL E/16 - 19 *
 1 PAULA MELTON E/16 - 19 *
 1 NANCY MILLER E/16 - 19 *
 1 CRAIG MISKOVICH A/16 - 17 *
 1 CHARLES B ROBB E/15 - 18
 1 GEORGE ROBERGE E/16 - 19 *
 1 PAUL ROUNDS E/15 - 18
 1 RUSTY SAGE E/15 - 18 *
 1 ERIK SCHMITT A/16 - 17 *
 1 MARGOT SCHMITT A/16 - 17 *
 1 ANNE SENNI E/15 - 18 *
 1 HYAM SIEGEL E/15 - 18 *
 1 WALTER SLOWINSKI E/16 - 19 *
 1 DOUGLAS STARK E/15 - 18 *
 1 BRANDIE STARR A/16 - 17 *
 1 BENEDICT UNDERHILL E/14 - 17 *
 1 RICHARD WRASE E/16 - 19 *
 1 EDWARD WRIGHT E/14 - 17 *

DISTRICT 2

2 MARGARET ATKINSON A/16 - 17 *
 2 BRIAN BANNON E/14 - 17 *
 2 WILLIAM BUSHEY E/16 - 19
 2 DIANE COOKE E/15 - 18 *
 2 RICHARD COOKE E/14 - 17 *
 2 RAPHAEL CORBEIL A/16 - 17 *
 2 KURT DAIMS E/16 - 19 *
 2 ARLENE DISTLER E/15 - 18 *
 2 MERRY ELDER E/15 - 18 *
 2 JUSTIN GARNER E/15 - 18
 2 VIRGINIA GOODMAN E/15 - 17 *
 2 MAYA HASEGAWA E/16 - 19 *
 2 HELENE HENRY E/14 - 17
 2 MATTHEW HUBBARD A/16 - 17 *
 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 SYLVIA LYON E/16 - 19 *
 2 DYLAN MACKINNON E/16 - 19 *
 2 MARY MCCARTHY E/15 - 17 *
 2 MARY MCLOUGHLIN E/15 - 18 *
 2 TAD MONTGOMERY E/15 - 18 *
 2 ANNE MOORE ODELL E/15 - 18 *
 2 ROBIN MORGAN A/16 - 17 *
 2 GEORGIA MORGAN E/16 - 19 *
 2 SARAH PAGE E/15 - 18 *
 2 GEORGE REED-SAVORY E/14 - 17 *
 2 FRANZ REICHSMAN E/16 - 18 *
 2 STEVEN ROWELL E/14 - 17 *
 2 JANE SOUTHWORTH E/15 - 18 *
 2 SUSAN STAFURSKY E/14 - 17 *
 2 ROBERT STEVENS A/16 - 17 *
 2 CARRIE STORM E/14 - 17 *
 2 MARGARET STRASSMAN E/15 - 17 *
 2 JACQUELINE STROMBERG e/16 - 19 *
 2 TARA SULLIVAN E/14 - 17 *
 2 KIPTON TEWKSBURY E/15 - 17 *
 2 ALYSSA TODD E/15 - 17 *
 2 ROBERT TORTOLANI E/16 - 19 *
 2 FRANCINE VALLARIO E/16 - 19 *
 2 MARSHALL WHEELOCK E/16 - 19 *
 2 VERONICA WHEELOCK E/14 - 17 *
 2 JOHN WILMERDING E/14 - 17
 2 DEBORAH ZAK E/15 - 18 *

DISTRICT 3

3 SPOON AGAVE E/16 - 19 *
 3 JOYCE ARCECI E/15 - 18 *
 3 LINDA BAILEY E/14 - 17 *
 3 JOHN BIXBY e/16 - 19 *
 3 MARY ELLEN BIXBY e/16 - 19 *
 3 DORA BOUBOULIS E/15 - 18 *
 3 RONI BYRNE e/16 - 19 *
 3 TERRY CARTER E/15 - 18 *
 3 STUART COPANS E/14 - 17 *
 3 MARY COPANS E/14 - 17 *
 3 JUDITH DAVIDSON E/14 - 17 *
 3 RICHARD DAVIDSON E/15 - 18 *
 3 ANDREW DAVIS E/15 - 18 *
 3 CORWIN ELWELL E/15 - 18 *
 3 ELIZABETH ELWELL E/14 - 17 *
 3 DAVID EMERY e/16 - 19 *
 3 RICHARD EVERS E/16 - 19 *
 3 PETER FALION E/14 - 17 *
 3 THOMAS FRANKS E/14 - 17 *
 3 ELIZABETH GENTILE E/16 - 19 *
 3 GEORGE HARVEY E/15 - 18 *
 3 CASSANDRA HOLLOWAY E/16 - 19 *
 3 JEAN KIEWEL E/14 - 17
 3 JUDITH KINLEY E/15 - 18 *
 3 LEE MADDEN E/14 - 17 *
 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 TIMOTHY OCONNOR E/14 - 17 *
 3 ROBERT OESER E/15 - 17 *
 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 LEE STOOKEY E/14 - 17 *
 3 KATHRYN TURNAS E/14 - 17 *
 3 KATHY URFFER E/14 - 17 *
 3 DONALD WEBSTER E/15 - 18 *
 3 MONROE WHITAKER E/15 - 18

* attended 3-19-16 Representative Town Meeting

Warnings – Annual Town & Town School District Meeting March 7, 2017

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 seventh day of March, 2017, 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 1 member for a one-year term; District #2: 15 members for three-year terms, 3 members for two-year terms, and 2 members for one-year terms; District #3: 15 members for three-year terms, 1 member for a two-year term, and 2 members for one-year terms. Voting on this Article is to be done by Australian ballot.

ARTICLE 2: “Shall the Town of Brattleboro vote to advise and encourage the Selectboard to enact an ordinance that no retail establishment shall provide a Single-Use Carry Out Plastic Bag* to a customer at the check stand, cash register, point of sale or other point of departure for the purpose of transporting food or merchandise out of the establishment.

“*A Single Use Plastic Bag is defined as a plastic bag, other than a reusable bag or recycled bag, provided for the purpose of transporting food or merchandise out of an establishment.

“Note: This does not in any way interfere with the sale of garbage bags used in the Pay-as-you-throw (PAYT) system of garbage collection, nor does this limit the use of plastic bags for separating fruit and vegetables from other items. Furthermore, a retail establishment may make available for sale to a customer a recycled paper bag and reusable carry-out bags for a reasonable charge.”

ARTICLE 3: “Shall the Town of Brattleboro vote to advise the selectboard to become a Compassionate City as articulated in the Charter For Compassion?”

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 25, 2017

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 fifth day of March, 2017, at 8:30am, to act on the following Articles:

ARTICLE 1: To see what salaries the Town School District will pay its school board members.

ARTICLE 2: To see if the Town School District will authorize its Town School Directors to borrow money in anticipation of taxes.

ARTICLE 3: 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.

Warnings – Annual Representative Town Meeting March 25, 2017

ARTICLE 4: 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)? This article shall be voted upon by Australian ballot.

ARTICLE 5: Shall the voters of the school district approve the school board to expend \$14,547,425 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 per equalized pupil. This projected spending per equalized pupil is 10.9% higher than spending for the current year.

ARTICLE 6: To act on the Auditors' reports (Town and Town School District).

ARTICLE 7: 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 8: 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 9: 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 10: 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 11: To elect two representatives to the Capital Grant Review Board for a term of one year from March 27, 2017. (Two members will be nominated from the floor.)

ARTICLE 12: To see if the Town will elect or appoint members to the Town Finance Committee for a term of one year from March 27, 2017. Members to be nominated from the floor.

ARTICLE 13: To elect three Trustees for the Brooks Memorial Library to serve three years. The names for consideration for terms 2017-2020 are: Connie Bresnahan and Jenny Rowe. The third person for consideration shall be nominated at Representative Town Meeting.

ARTICLE 14: To see if the Town will authorize its Selectboard to borrow money in anticipation of taxes, grants and other revenue.

ARTICLE 15: To see what salaries the Town will pay its officers.

ARTICLE 16: To see if the Town will vote to 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.

ARTICLE 17: To see if the Town will 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.

Warnings – Annual Representative Town Meeting March 25, 2017

ARTICLE 18: To see if the Town will 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.

ARTICLE 19: To see if the Town will 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.

ARTICLE 20: To see how much money the Town will raise, appropriate and expend to defray its expenses and liabilities.

ARTICLE 21: 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).

ARTICLE 22: “Shall the Town of Brattleboro vote to advise the Selectboard to proclaim the second Monday of October as Indigenous Peoples’ Day, in place of Columbus Day?”

ARTICLE 23: To transact any other business that may lawfully come before the meeting.

Dated at Brattleboro, Vermont this 31st day of January, 2017.

BRATTLEBORO SELECTBOARD

David Gartenstein, Chair
s/David Schoales, Clerk
s/Richard DeGray

s/Kate O’Connor, Vice Chair
s/John Allen

Town Clerk’s Office, Brattleboro, Vermont, February 1, 2017, at 9:10am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 1.

Attest: s/Hilary Francis, Town Clerk

Dated at Brattleboro, Vermont this 1st day of February, 2017.

BRATTLEBORO TOWN SCHOOL DIRECTORS

s/Jill Stahl Tyler, Chair
s/Kim Price, Clerk
David Schoales

s/Mark Truhan, Vice-Chair
s/Todd Roach

Town Clerk’s Office, Brattleboro, Vermont, February 2, 2017, at 11:10am, received and recorded the foregoing Warning in Volume 21, of Town Records, at Page 1.

Attest: s/Hilary Francis, Town Clerk

ARTICLE 4

ARTICLE 4: 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)? This article shall be voted upon by Australian ballot.

Background Information:

On January 18, 2017 the Brattleboro Town School District Board approved a proposed article to utilize a \$350,000 loan financing option that is enabled by T16, chapter 9, s562 (11) to finance the Green Street School heating system improvement project (estimated to cost \$946,000). Bond Council has prepared the proposed article 4 and has provided an assurance to the Vermont Bond

Bank that Debt Service incurred to finance the Heating System Improvement is an appropriate use of this provision of statute. An independent licensed engineer's certification that the avoided costs attributable to the improvements to be financed are adequate to cover the debt service expense over the term of the loan, has also been received.

Dr. Robert Wills, independent licensed engineer with Dynamic Integrations LLC, has certified the following:

The "Pellet Boiler Feasibility Study and Heating Energy Audit Report" prepared in June 2016 by Dynamic Integrations and the Windham Wood Heat Initiative has determined that the 1929 steam heating system is likely to fail in the near term. The cost to replace this system, on an emergency basis, is estimated to be \$ 839,500. Debt payments over a ten year term, to replace this system on an emergency basis, are estimated to average \$98,000 per year.

This emergency replacement would be considered the "avoided cost attributed to the improvements" cited in the T16ch9, 562

(11) statute (see comparison scenario).

If the Electorate approves the planned replacement project and authorizes borrowing \$350,000, as allowed by T16 562 (11), then the project will qualify for an estimated \$100,000 in incentive energy efficiency improvement funding that has been assured if the project is approved within a year. In addition, grants of at least \$50,000 are pending which equates to an estimated net project cost of less than \$800,000. The "annual payment of principal and interest of the indebtedness" associated with the grant subsidized planned improvement project is estimated to average \$40,500 each year over a ten year term.

As a result the proposed planned school building energy improvement project meets provisions of T16 ch9, 562 (11) because the annual \$40,500 cost of indebtedness is less than the "avoided cost" of \$98,000 over the ten year term.

Certified by Dr. Robert Wills, PE, Licensed Independent Engineer, 1/18/17




Attested to by Paul Giuliani, Attorney, Primmer, Piper, Eggleston & Cramer, PC, 1/18/17

Brattleboro Town School District - Green Street School Heating System and Energy efficiency improvement project
Financing Option analysis subject to T16 ch.9 s562(11)

	<u>FY2018</u>
Unsubsidized Emergency Replacement Project- comparison scenario	
Base project cost w/pellets [per feasibility study]	900,000
Minus wood pellet system	(200,000)
Plus 2nd oil boiler	30,000
Plus emergency contingency cost of 15%	109,500
Sub total project cost, existing system with no energy efficiency improvements	839,500
10 Yr payments at 3% ["avoided costs"]	98,000

Planned Project as Proposed with efficiency measures and time sensitive grant funding opportunities

Base cost w/pellet system and other energy efficiency improvements	946,000
CEDF - WWHL grant funding	(100,000)
USDA /RERC grants	(50,000)
Proposed net project cost to District	796,000
Less FY18 General Fund appropriation for project	(451,000)
	345,000
Debt Service payment for proposed system replacement and energy efficiency improvements per term of 10 Yr payments at 3%, average annual cost	40,561

Avoided costs are greater than proposed project debt service cost which complies with provisions of T16s562(11)

prepared 1/18/2017

ARTICLE 16

ARTICLE 16: To see if the Town will vote to 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.

REPORT BY 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, surpassing its goals by:

- Planting more flowers (75 flower barrels, 28 hanging baskets, 13 flower boxes)
- Providing more lights (over 10,000 lights)
- Reaching more people
 - 286,000 people via FB
 - Instagram presence
 - Promoted over 500 events on our website
 - Sent 2700 Downtown Happenings newsletters to locals
 - Sent over 17,000 e-postcards to interested travelers
 - Invested in local radio ads
 - Invested in local print ads
 - Printed 5000 rack cards for Welcome Centers

- Created a Viral Video
- Engaging a PR expert
- Supporting Downtown Economic Activities
 - \$3500 in Matching Grants to 4 local groups: Tiny House Festival, Gallery Walk outreach, Southern Vermont Dance Fest community programs, and Co-Working Plus
 - \$3000 in Matching Grants for Facade Improvement for downtown businesses
 - Served as Fiscal Agent for Literary Festival and So VT Dance Fest
 - Started 3 new successful events in Brattleboro: LUV Crawl, Brattleboo, Vermont Restaurant Week
- Collaborating with more key groups
 - Event Venue Coordinators meeting for marketing the area
 - Harmony Place developers
 - Participated in the Commons Live dialogue
- Spending over \$55,000 locally, directly supporting more than 20 local businesses
- Increasing Membership and Member Engagement

DBA is led by a volunteer Board of Directors which includes local business owners, property owners, educators, and town representatives. The President of the Board is **Michelle Simpson-Siegel**, the DBA Coordinator is **Jen Austin**. We would like to take a moment to thank all of our volunteers and Board members. Without them, none of the DBA initiatives would be possible. So, thank you all for stepping up and making things happen:

Stephanie Bonin: Promotions Committee; **Dick DeGray:** Design Committee; **Lisa Ford:** Membership Committee; **Jim Verzino:** Economic Development Committee. Other Board members include: **Alex Beck, Greg Worden, Ted Kramer, Jon Potter**, and our newest members: **Mike Ekblom** and **Shannon Primrose**. **Kate O'Connor** and **Rod Francis** also serve as ex-officio members of the Board.

For FY 2018, DBA will continue the most popular and effective programming, building on the foundations set the past 2 years. DBA is also utilizing strategic partnerships to expand the resources available in helping meet its mission.

DBA's work plan for the upcoming year focuses on three primary areas:

Promotions & Marketing: *Bringing people downtown: \$10, 945*

Beautification (Design): *Delighting people while they're here: \$20,500*

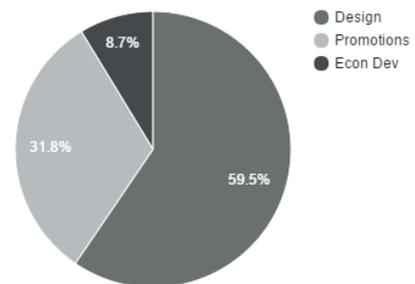
Economic Development: *Stimulating economic activities downtown: \$3,000*

The remaining budget is for organizational needs, including payroll, rent, postage, professional services, insurance and fees. \$58,555

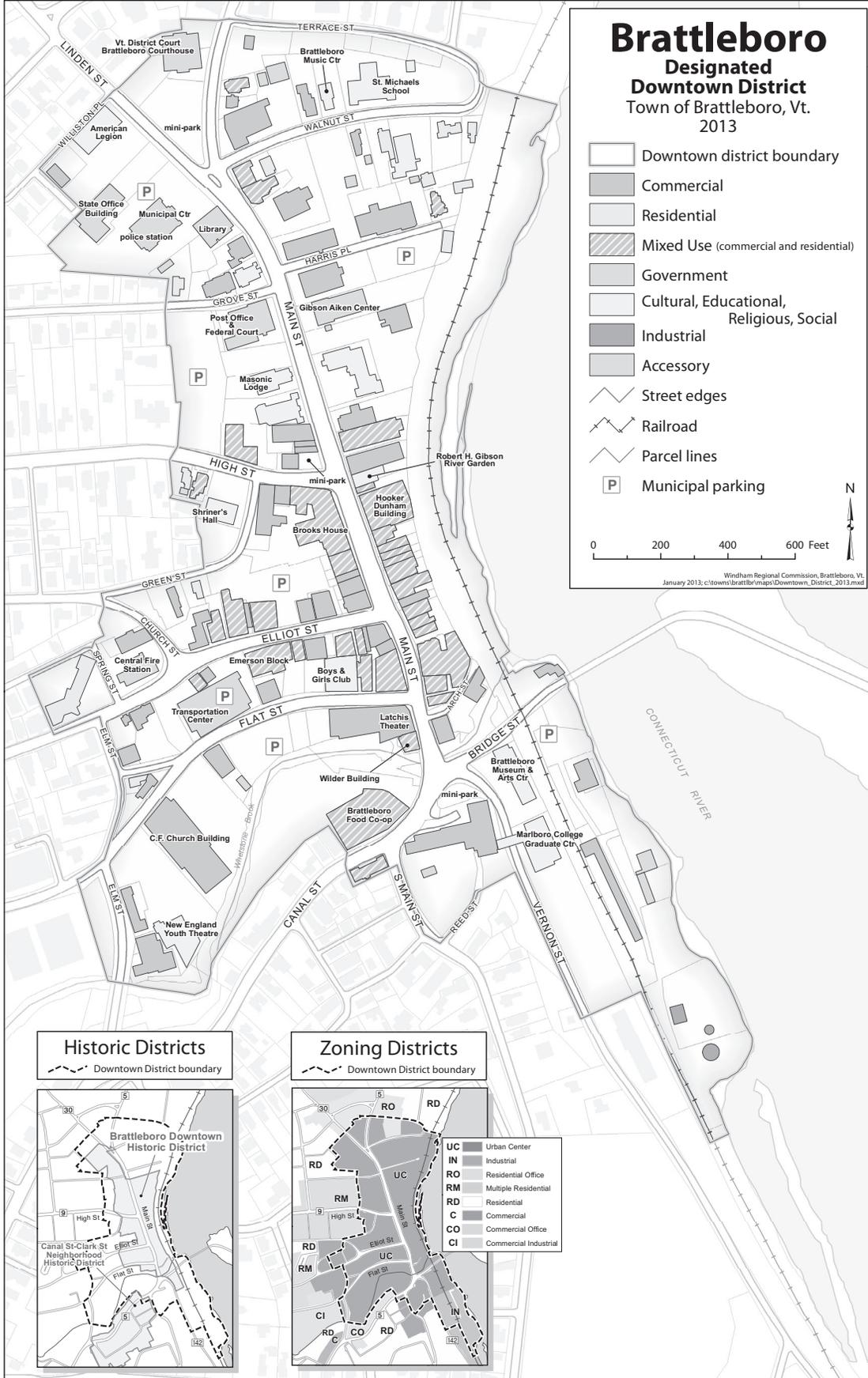
Total budget: \$93,000. Sources of Funding: Special Assessment: \$75,000; DBA re-allocation: \$3000; Contract for Services: \$15,000, as approved by the downtown property owners who fund this through a special assessment. No other taxpayer is affected by the budget.

Thank you for your interest and support. For more information, please visit brattleboro.com or email coordinator@brattleboro.com

Budget by Committee



ARTICLE 16



ARTICLE 18

ARTICLE 18: To see if the Town will 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.

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 increasing cost of living and rising opiate use, is having a significant and negative impact on several human service organizations serving Brattleboro. There is simply not enough support coming from public and private sources to fill the need in our community.

While we understand the growing need among our more vulnerable Town residents, we also acknowledge the need to minimize residents' tax burden. As such, we worked with our previous year's approved allocation of \$120,000. The Committee reduced rec-

ommended 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.

We recommend funding of \$120,000, as outlined in the following spreadsheet.

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 tm-secretary@brattleboro.org.

Sincerely,

Ann Fielder Dave Miner
 Emilie Kornheiser Julie Peterson
 Sara Longsmith Margaret Atkinson
 Ellen Martyn

**REPORT TO BRATTLEBORO
 REPRESENTATIVE TOWN MEETING
 FROM THE HUMAN SERVICES FUNDING
 REVIEW COMMITTEE
 DECEMBER 1, 2016**

Thank you to the 20 agencies that submitted requests for consideration. We appreciate the staff 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 20 applications requesting a total of \$141,800. 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 that the Town's human services allocations have a discernable and positive impact for each agency's ability to serve the needs of Brattleboro residents and their basic needs. 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

Brattleboro Human Services Funding Review Committee
 FY18 Requests for funding

Applicants for FY17 funding	FY13 Recommendation	FY14 recommendation	FY15 Recommendation	FY16 Recommendation	FY17 Recommendation	FY 18 Request	FY 18 Recommendation
AIDS Project of Southern Vermont	\$ 1,800	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$2,000.00	\$2,000.00
American Red Cross – NH and VT Region	\$ 3,000	\$4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$5,000.00	\$5,000.00
Boys & Girls Club	\$ 8,000	\$8,000	\$ 9,300	\$ 13,220	\$ 15,200		
Brattleboro Area Adult Day (Gathering Place)	\$ 2,700	\$2,700	\$2,000	\$2,000	\$2,000	\$4,000.00	\$4,000.00
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	\$1,200.00	\$1,200.00
Brattleboro Senior Meals	\$ 6,500	\$7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$7,000.00	\$7,000.00
Family Garden	\$ 1,000	\$1,000	\$ 1,000	\$ 2,000	\$ 2,500	\$2,500.00	\$2,500.00
Green Mountain Crossroads						\$5,000.00	\$5,000.00
Green mountain RSVP					\$ 700		
Groundworks Collaborative (formerly BADC and Morningside)					\$ 20,000	\$20,000.00	\$20,000.00
Health Care & Rehabilitation Services	\$ 4,500	\$3,000	\$ 2,000	\$ 2,000	\$ -	\$15,000.00	\$3,500.00
KidsPLAYce	\$ 2,500	\$2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$4,000.00	\$4,000.00
Meeting Waters-YMCA		\$ 2,000	\$ 2,000	\$ 5,000	\$ 5,000	\$5,000.00	\$5,000.00
Morningside House	\$ 7,500	\$7,500	\$ 7,500	\$ 9,000	\$ -		
Senior Solutions	\$ 1,200	\$1,200	\$ 2,000	\$ 2,800	\$ 2,800	\$3,000.00	\$3,000.00
SEVCA	\$ 7,500	\$8,500	\$ 9,000	\$ 9,000	\$ 12,000	\$12,000.00	\$12,000.00
Turning Point	\$ 3,500	\$3,500	\$ 4,500	\$ 6,500	\$ 7,000	\$8,500.00	\$8,500.00
Vermont Wilderness School					\$ 4,000		
Vermont Adult Learning	\$ 1,500	\$1,500	\$ 700	\$ 700	\$ -	\$3,000.00	\$3,000.00
Vermont Center for Independent Living	\$ 1,200	\$1,200	\$ 1,000	\$ 1,600	\$ 1,600	\$1,600.00	\$1,600.00
Visiting Nurse and Hospice of VT and NH	\$ 36,000	\$30,000	\$ 10,000	\$ 10,000	\$ 7,500	\$20,000.00	\$12,200.00
Windham Child Care Association	\$ 4,200	\$5,000	\$ 5,500	\$ 5,500	\$ 5,500	\$5,500.00	\$5,500.00
Windham County Safe Place Child Advocacy Center and Southeastern Unit for Special Investigation		\$1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$1,500.00	\$1,500.00
Summer Food Program (WSESU)	\$ 4,500	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	\$6,000.00	\$6,000.00
Youth Services - Big Brothers/Big Sisters	\$ 8,500	\$ 8,500	\$ 8,000	\$ 10,000	\$ 7,500	\$10,000.00	\$7,500.00
Total Recommended year to year	\$ 131,860	\$ 131,660	\$ 110,000	\$ 120,000	\$ 120,000	\$141,800.00	\$120,000.00

Please note that previous year's individual recommendations do not necessarily sum to the total requested as we have not included those agencies that may have received funds in years previous to FY2015 but did not request any funding this year.

ARTICLE 21

ARTICLE 21: 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).

REPORT BY SOUTHEASTERN VERMONT ECONOMIC DEVELOPMENT STRATEGIES (SEVEDS) 2017 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 multiple years of regional input, education and data gathering, SeVEDS submitted the Windham Region's federally recognized S.M.A.R.T. Comprehensive Economic Development Strategy (CEDS).

In 2016 SeVEDS received awards for Excellence in Economic Development for its project in the category of implementing a Multi-Year Economic Development Program from the International Economic Development Council (IEDC). The IEDC Award comes on the heels of two Northeast Economic Developers Association awards for Project of the Year and Program of the Year. The Program of the Year was awarded to the Workforce Center of Excellence which includes the Fast Tracks to Success Program, Collaborative Internship Program, the Southern Vermont Young Professional and the Business Cluster Roundtable Initiative. The workforce development activities and programs of SeVEDS fall within three priorities, identified in the regional CEDS, for increasing the size and quality of our workforce: Cultivation, Retention, and Recruitment. SeVEDS is currently offering four programs addressing these needs amongst a number of targeted populations. In 2017 SeVEDS will continue to develop action plans for its long-term strategies to generate growth and

prosperity in the regional economy and work with Brattleboro Development Credit Corporation to implement those action plans.

SeVEDS regional initiatives which BDCC is currently leading implementation of:

Fast Tracks to Success

- Career awareness and preparedness program
- Served over 100 students across Windham County
- Visited 10+ businesses in high wage, high growth careers
- Provided 15+ hours of Professional Speakers, Skill-Building Exercises, and Career Planning Activities

Collaborative Internship Program

- Placed 20 Interns at Local Businesses
- Added 29 unique Internship Opportunities
- 8 Interns have been hired after completing their internships

Southern Vermont Young Professionals

- Over 350 E-mail subscribers
- Monthly average attendance of 35 people
- Offers services to Support, Retain, and Attract Young Professionals throughout Windham County

Business Cluster Roundtable Initiative

- Held 9 meetings for Healthcare, Manufacturing, Technology, and Hospitality and Tourism industries
- Facilitated the creation of three workforce training programs that led to the training and employment of 15+ residents
- Sponsored content experts to present innovative business strategies and state programs

Ecovation Hub

- An exciting vision for sustainable economic growth and community-scale resilience to climate change is emerging in the

tri-state region

- This team has identified a unique cluster of green building assets across the Tri-State Region (Windham and Bennington County Vermont, Cheshire County New Hampshire and Franklin County Massachusetts)
- Over the year we have worked to unite these assets and build a hub of sustainability and resilience that will serve as a model for other rural communities nationally and internationally

Accelerator Feasibility Study - INSTIG8 (Instigate)

- A feasibility study of the region's entrepreneurial environment was conducted across a four county, three state region including, Bennington and Windham County, VT, Cheshire County, NH and Franklin County, MA.
- The feasibility study concluded there is a lack of comprehensive start-up infrastructure to launch new businesses quickly and there is also a need to provide services and support for innovators forming new businesses as well as expanding existing businesses who are bringing new products to the regional market.
- As a result of the feasibility study, INSTIG8 was formed
- INSTIG8 is the point-of-entry for developing and early stage firms in the So. Vermont / Windham Region. It is a series of workshops and events that will be the catalyst for engaging a business-minded, creative community of entrepreneurs, and innovators.
- In 2017, over 70 events are scheduled ranging from 802 Cups, First Friday Pitch Nights (monthly), a monthly digital marketing workshop series in partnership with Mondo Mediaworks, a startup lab / bootcamp, a resurrected - business plan competition, Watch-a-Talk (TED) nights, quarterly idea jams, and one-off "futurist" events / panel discussions.

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

SPECIAL REPRESENTATIVE TOWN MEETING – MARCH 12, 2016

Pursuant to the Warning for the Special Town Meeting recorded in the Town Records, Volume 20, page 391, the legal voters qualified to vote in Representative Town Meeting met at the Brattleboro Area Middle School multi-purpose room on March 12 at 8:30 a.m.

The meeting was called to order at 8:35 a. m. by Moderator Lawrin Crispe.

Checklist Attendant and Assistant Town Clerk Jane Fletcher, announced that 102 Town Meeting Members were present. Moderator Crispe stated that 78 members constitute a quorum. Later in the day, 128 were present.

Following brief announcements, the Moderator explained the procedural rules of the meeting.

PRELIMINARY MOTIONS

Selectboard Chair David Gartenstein moved: That the following persons be authorized to sit in the reserved section with the Selectboard: Town Manager Peter Elwell, Assistant Town Manager Patrick Moreland, Town Attorney Robert Fisher, Police Chief Michael Fitzgerald, Police Captain Mark Carignan, Fire Chief Michael Bucossi, Assistant Fire Chief Peter Lynch and Town Assessor Russ Rice. The motion was seconded and, on a standing voice vote, unanimously carried.

Vice Chair Kate O'Connor moved: That the electronic media be permitted to remain in the reserved section. The motion was seconded and, on a standing voice vote, unanimously carried.

The Moderator read the article into the record as follows:

ARTICLE 1: Shall an amount not to exceed Four Million, Five Hundred Thousand (\$4,500,000.00) dollars of the proceeds of bonds authorized at the October 20, 2012 special representative town meeting of the Town of Brattleboro be expended for the purpose of purchasing land and buildings at 62 Black Mountain Road, Brattleboro, Vermont and renovating said lands and buildings into a Town of Brattleboro Police Station instead of constructing the police station renovations at the Brattleboro Municipal Center as authorized at said special representative town meeting. Voting on this article is to be done by Australian ballot.

Selectboard Chairperson David Gartenstein began the discussion by presenting the history of the decision to relocate the Police Department to Black Mountain Road. He stated that the topic first presented itself in 2014 after the Town budget was rejected at a referendum and the budget was rewritten for subsequent vote. He stated that the proposal to move the Police Department to Black Mountain Road rather than renovate the existing station in the Municipal Center came from the Police Department itself and the Police Fire Renovation Committee. He added that he was at first skeptical of the new proposal. However, over the course of a year and a half, and as he learned more information, he came to reconsider his opinion and favor the move. He explained while he favored the relocation, he continued to have reservations.

He remained committed to the downtown vitality as it is the town's center and felt it was important for the police to have a presence in the area where the most activity occurs.

Accessibility was also a concern as was the uncertainty of the future of the Municipal Center should the Police Department no longer be occupying space in there. But he noted that here were substantial problems with the Police Department being in the Municipal Center. The space was not optimally suited to house the department. To renovate the Center to accommodate the department would cause the police to be working out of three floors; basement first and second floor. This arrangement was not optimal work space, especially in light of the fact that it would cost 5,000,000.00 to do the work.

Mr. Gartenstein also noted that there were additional problems with the space as well. The current location lacked long term storage space for not only documents and evidence, but equipment as well. Much of the Department's equipment is stored at various locations throughout the town. In the Black Mountain Road proposal, there would be enough space to allow for an efficient work flow and long term storage for all of the department's needs.

The parking area was also cause for concern. If the current proposal to renovate the existing Department were to be realized, the already cramped lot would be become even more challenged.

The Chair acknowledged that one of the concerns of moving to the Black Mountain location, was emergency response time and the worry that officers responding to situations would have a longer drive and therefore longer response time. Mr. Gartenstein advised that officers in reality spend little time at the station. Most respond to incidents while on patrol from their vehicles.

He also addressed the concern of accessibility if the Department were to move to the proposed location; based on reports and information gathered over time, he felt that most visitors at the police station did not walk and those who did were not reporting emergency situations. He also commented that currently there were daily check-in situations for offenders of county-wide court related matters and while that was technically a responsibility of the court system, the local police department has performed that function for many years.

Town Manager Peter Elwell added that while he agreed that it would be a long walk from downtown to the Black Mt. Road location, it was directly on the route of public transportation which passes six times daily.

Mr. Elwell also added, that he was aware that there were concerns about not having a safe refuge, such as the Police Department, in the downtown area, Central Fire Station on Elliot Street has always and will always serve as a haven for someone in crisis; a safe place for someone in emergency situations. He also stated that while this has always been the case, more effort would be put forth to promote that information.

David Gartenstein addressed the issue of the Town being a commercial landlord by stating that the town already rents space in the Transportation Center and Municipal Center. However, he stressed that it was not the Town's goal to become commercial landlords but renting the vacated space would be the best opportunity for reuse of the Municipal Center in a way that would continue its purpose going forward. He announced that the Town had been approached by both the State of Vermont and the Brattleboro Housing Authority expressing interest to move into any possible available space at the Municipal Center which would generate approximately \$60,000 in annual income. The cost of the Putney Road project would cost approximately 4.1 Million Dollars while the capital costs to renovate the existing location would be 5.1 Million Dollars.

He concluded that at this point, given the Town's constraints the optimal location for the Police Department would be the Black Mountain Road proposal.

At 10:00 a.m. the Moderator announced that the polls were open and would remain open until 30 minutes after the meeting recessed. He also announced a 10 minute break.

At 10:10 a.m. the meeting reconvened.

Discussion among members ranged from echoing the sentiments of the Selectboard to continued concerns regarding the issues Mr. Gartenstein enumerated. There were several comments and questions that continued until all members wishing a voice were addressed.

OTHER BUSINESS: Under Article 2, with less than a quorum present, there was no further business to come before the meeting. The Moderator reminded members that the polls would be open for 30 minutes past the recess of the meeting. At 11:40 a.m. he called a recess until 12:10 p.m., at which time the ballot box would be opened and the vote count for Article 1 would commence.

At 12:10 p.m., the polls were declared closed. After declaring the polls closed, the ballot box was unlocked, and the box emptied. Ballots were counted by the town clerk and two assistant clerks. Upon completion of the count, all voted ballots were sealed in a ballot bag for storage.

The results of the vote of Article 1 were as follows:

POLICE STATION RELOCATION TO BLACK MOUNTAIN ROAD – Article 1

YES	111
NO	27

Attest:

Annette L. Cappy, Town Clerk

Approved:

David Gartenstein, Selectboard Chairperson

Lawrin Crispe, Moderator

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 19, 2016

Pursuant to the Warning for the Annual Town and Town School District Meeting recorded in the Town Records Volume 20, page 386, the legal voters qualified to vote, met at the Brattleboro Area Middle School Multi-purpose room on March 19, 2016, at 8:30 A.M.

At 8:33 A.M., Moderator Lawrin Crispe called the meeting to order.

Checklist attendant and Assistant Town Clerk Jane Fletcher reported that 113 Town Meeting Members were present. Moderator Crispe announced that 78 members constitute a quorum. A total of 138 members were present at various times of the day.

The moderator called upon Ben Underhill to lead the meeting with an opening convocation.

The moderator led the meeting in the Pledge of Allegiance.

Town Clerk Annette Cappy 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 and Elizabeth Bjerke.

PRELIMINARY MOTION #1) Selectboard Chair David Gartenstein 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.

David Manning moved that members of the Selectboard, School Board and other town officials be seated with the main body of members. The motion was seconded and Mr. Manning explained that town meeting was a meeting of the members and not necessarily a meeting of the two town boards. Questions and comments should be directed to the moderator and that having town officials on the stage with the moderator was distracting to the body.

Former Town Manager and town meeting member Corwin Elwell noted that town meetings all over the state presented their town boards and officials facing their audiences as they are the persons generally being interrogated. For matters of efficiency it was the preferred seating arrangement.

Following a brief discussion, George Carvill moved to cease debate. With 91 voting in favor and 33 opposed to the motion, a two-thirds majority was achieved and debate ceased.

On a standing-voice vote, the motion as presented by Mr. Gartenstein was overwhelmingly adopted.

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

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

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

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

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

EMPLOY CPA: Under **Article 2**, Selectboard member John Allen 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. There was no discussion and on a standing-voice vote, the article was unanimously adopted.

TOWN CLERK: Under **Article 3**, Selectboard member Donna Macomber moved: That the appointment of Annette Cappy as Town and Town School District Clerk for a term of one year from March 20, 2016, be ratified, approved and confirmed.

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

TOWN TREASURER: Under **Article 4**, David Gartenstein moved: That the appointment of John O'Connor as Town and Town School District Treasurer for a term of one year from March 20, 2016 be ratified, approved and confirmed.

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

TOWN ATTORNEY: Under **Article 5**, Kate O'Connor moved: That the appointment of Fisher and Fisher Law Offices, P. C., as Town Attorney for a term of one year from March 20, 2016 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 6, the Moderator sought volunteers from the floor for the Capital Grant Review Board.

Betsy Gentile nominated Georges Herzog and Sharry Manning nominated Stephen Phillips. There were no other nominees.

David Schoales moved: That Georges Herzog and Stephen Phillips be appointed to serve on the Capital Grant Review Board for a term of one year from March 20, 2016.

With no discussion, both were unanimously appointed to the Capital Grant Review Board.

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

The following members were nominated: Franz Reichsman, Avery Schwenk, Paula Melton, Ralph Meima, Maya Hasegawa and Carrie Storm.

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

With no discussion, all were unanimously appointed to the Town Finance Committee.

LIBRARY TRUSTEES: Under **Article 8**, Donna Macomber moved: That the following people be appointed to serve on the Board of Trustees for the Brooks Memorial Library: Pamela Becker, Howard Burrows, and Jane Southworth for three-year terms (2016-2019), and Connie Bresnahan for the unexpired term 2016-2017, and Jenny Rowe for an unexpired term 2016-2018.

The motion was seconded. There was no discussion and on a standing-voice vote, the nominees were unanimously elected.

CHARTER AMENDMENT – CANDIDATE DEADLINE: Under **ARTICLE 9**, David Gartenstein moved: That the Town amend the Brattleboro Town Charter Addendum A, Acts of 1959, No. 302, Section 4a to change the deadline for incumbent Town Meeting members to submit their notice of intent to have their name placed on the ballot to the 6th Monday preceding the election, as presented on page 9 of the Town Report.

ADDENDUM A, ACTS OF 1959, NO. 302, SECTION 4 a.

Section 4. Nomination of candidates; preparation of ballots; return of unused ballots.

~~a. Nomination of candidates for town meeting members shall be made by certificates of nomination to be prepared by the town clerk which shall bear no political designation, shall be signed by not fewer than ten voters of the district in which the candidates live, and shall be filed with the town clerk no later than 5:00 p.m. on the sixth Monday preceding the election; provided that any town meeting members may become a candidate for re-election solely by giving written notice thereof to the town clerk no later than 5:00 p.m. on the seventh Monday preceding the election. No certificate of nomination shall be valid in respect of any candidate whose written acceptance is not endorsed thereon or attached thereto when filed.~~

a. Nomination of candidates for town meeting member shall be made by:

1. certificate of nomination to be prepared by the town clerk which shall bear no political designation and shall be signed by not fewer than ten voters of the district in which the candidates live.

2. any town meeting member solely by giving

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 19, 2016

written notice thereof to the town clerk.

Certificates of nomination or notices of intent shall be filed with the town clerk no later than 5:00 p.m. on the sixth Monday preceding the election. No certificate of nomination or notice of intent shall be valid in respect of any candidate whose written acceptance is not endorsed thereon or attached thereto when filed.

Town Clerk Annette Cappy explained that as of 2015, Town administration began observing Martin Luther King holiday which in most years will fall on the seventh Monday prior to annual elections. The seventh Monday is also the deadline for incumbent town meeting members to submit written notice of intent to have their name placed on the ballot for re-election. The intent of the amendment would move the incumbent's deadline to the following Monday which would coincide with the deadline for non-incumbent candidates to submit their petitions.

Following a brief discussion, on a standing-voice vote, the article as presented, was unanimously adopted.

CHARTER AMENDMENT – EARLY VOTING USE OF TABULATOR: Under **Article 10** Kate O'Connor moved: that the Town amend the Brattleboro Town Charter Article II, Section 3 to allow mechanical tabulation of ballots from citizens that use early voting, as presented on page 9 of the Town Report.

ARTICLE II, SECTION 3 - MANNER OF ELECTION

E. Early voting in person when tabulators are used for voting, whether it be for Town, State or Federal voting.

Voters choosing to vote early by Australian ballot in the town clerk's office shall vote in the same manner as those voting on election day provided that the voter completes a 'Request for Early Ballot and Certification' form stating the following:

1. That the person is a legal voter on the voter registration list for Brattleboro.

2. That the person is a U.S. citizen and will be at least 18 years of age by the date of the election.

3. That the person is not registering, requesting a ballot or voting in any other jurisdiction except Brattleboro.

4. That the information provided is true, accurate, and complete to the best of the voter's knowledge.

The certificate must be signed and dated by the voter.

The voter will mark the ballot and deposit it into the vote tabulator.

During business hours in the Town Clerk's office, the vote tabulator and ballot bin shall be in a secured area and accessible to election officials and voters only. The tabulator unit shall be secured with an identifiable seal and the ballot box containing voted ballots shall remain locked at all times and secured with an identifiable seal. Neither seal shall be broken

prior to the time of closing the polls on election day. Ballots shall be comingled with those voted at the polls on election day prior to being examined for the purpose of identifying write-in votes.

Once early voting has commenced in the town clerk's office, the clerk or his/her designee shall certify each day in a record prepared for this purpose, that the seal on the vote tabulator and ballot box are intact.

When an election official is not present or times other than business hours, the sealed tabulator and ballot box shall be secured in the Town Clerk's office vault. Sealed tabulator and sealed ballot box(s) will be transferred to the polling place on election day by two election officials and not opened until the polls have closed on election day.

A record of those voting in person shall be maintained. Prior to opening the polls on election day, the number of early voters who voted in person shall match the number of voted ballots displayed on the tabulator.

All provisions regarding early voting, including other methods of early voting, and those not addressed in this section shall be as prescribed by 17 V.S.A., §2531-2547.

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

AUTHORIZATION TO BORROW: Under **Article 11**, David Schoales moved: That the Selectboard be authorized to borrow money on its notes in anticipation of taxes, grants and other revenue.

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

SELECTBOARD SALARIES: Under **Article 12**, John Allen 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 2016.

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 Don Webster moved to amend Mr. Daims motion by including a recommendation for the Selectboard to initiate a study of the compensation for the Selectboard and School Board and report back to the body at the next meeting.

Franz Reichsman, current chair of the Finance Committee volunteered that the Finance Committee would be willing to investigate the issue.

Mr. Webster then withdrew his motion to amend Mr. Daims motion.

Following a brief discussion, Mr. Daims motion to amend the main motion was overwhelmingly defeated.

With no further discussion, the main motion as presented by Mr. Allen was approved with only Mr. Daims in opposition.

DOWNTOWN IMPROVEMENT DISTRICT: Under **Article 13**, Donna Macomber moved: That the Town raise and appropriate the sum of \$78,000.00 through special assessments on properties within the Downtown Improvement District (as approved by Town Meeting March 19, 2005 and as delineated in the town ordinance entitled "Municipal Act to Establish and Regulate the Downtown Improvement District") to be used for capital and operating costs of projects of the Town's duly designated downtown organization as reflected in its work plan and budget.

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

MOUNTAIN HOME PARK SPECIAL BENEFIT ASSESSMENT TAX DISTRICT: Under **Article 14**, David Gartenstein moved: That the Town 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.

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

BRATTLEBORO CLIMATE PROTECTION: Under **Article 15**, Kate O'Connor moved: That the Town raise and appropriate a sum not to exceed \$10,000 to assist in funding Brattleboro's Climate Protection.

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

HUMAN SERVICE PROGRAMS: Under **Article 16**, Donna Macomber 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 – VT and NH Upper Valley Region - \$5,000
- Boys & Girls Club - \$15,200
- Brattleboro Area Adult Day (Gathering Place) - \$2,000
- Brattleboro Area Hospice - \$1,200
- Brattleboro Senior Meals - \$7,000
- Family Garden - \$2,500
- Green Mountain RSVP - \$700

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- Groundworks Collaborative - \$20,000
- KidsPLAYce - \$4,000
- Meeting Waters-YMCA - \$5,000
- Senior Solutions - \$2,800
- Southeastern Vermont Community Action, Inc. (SEVCA) - \$12,000
- Turning Point - \$7,000
- Vermont Wilderness School - \$4,000
- Vermont Center for Independent Living - \$1,600
- Visiting Nurse & Hospice of VT & NH - \$7,500
- 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.

Program Income (revolving loan fund) contribution to Southeastern Vermont Economic Development Strategies (SeVEDS): Under **Article 17**, David Schoales moved: That the Town authorize the Selectboard to expend \$25,000 from Program Income (a revolving loan fund that disperses proceeds which originated as Community Development Block Grants) as a contribution to the operation of Southeastern Vermont Economic Development Strategies (SeVEDS).

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

UNASSIGNED FUND BALANCE – Bonnyvale Road retaining wall, Living Memorial Park swimming pool, Tax levy reduction Under **Article 18**, John Allen moved: the Town appropriate the sum of \$449,225 from the Unassigned General Fund Balance as of June 30, 2015 to fund the following: \$150,000 for the Bonnyvale Road Retaining Wall, \$165,000 for the repair and refurbishment of the swimming pool at Living Memorial Park, and \$134,225 to reduce the tax levy for Fiscal Year 2017.

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

TOWN APPROPRIATION: Under **Article 19**, David Gartenstein moved: That the Selectboard be authorized to raise, appropriate and expend the sum not to exceed \$16,288,258 (sixteen million, two hundred eighty-eight thousand, two hundred fifty-eight dollars) in order to defray to that extent all general fund expenses for the period of July 1, 2016 through June 30, 2017, 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: \$449,225 (four hundred forty-nine thousand, two hundred twenty-five dollars) to be appropriated from the Unassigned General Fund Balance, \$13,861,274 (thirteen million, eight hundred sixty-one thousand, two hundred seventy-four 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 taxes assessed on the Grand List as April 1, 2016, 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 made on or before 5:00pm on August 15, 2016, November 15, 2016, February 15, 2017, and May 15, 2017; 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, 2017.

The motion was seconded and Mr. Gartenstein addressed the body. He stated that as a result of the previous week's special town meeting to proceed with the Police/Fire project and relocate the Police Department to Black Mountain Road, the proposed budget also included the fiscal year's bond repayment amount of \$176,906. He added that the budget provided for level services and at the suggestion of the town manager, there had been a shift in paying for operational equipment, including vehicles, from long-term borrowing, to paying for these items from the current budget.

Kurt Daims moved to reduce the proposed budget by \$176,906.34, which was equivalent to the debt service for the coming year for the Police Department move to Black Mountain Road. The motion was seconded.

Following a moderate discussion regarding current fire statistics, David Schoales moved to cease debate. With more than the two-thirds majority having been met, debate ceased.

Following a lengthy discussion, the main motion as presented by Mr. Gartenstein, was overwhelmingly adopted.

RECESS: At 12.42 p.m., the Moderator declared a recess.

At 1:50 P.M., after confirming the presence of a quorum, the Moderator reconvened the meeting.

BRATTLEBORO POST 5 LITTLE LEAGUE-TAX EXEMPTION: Under **Article 20**, Kate O'Connor moved: That the Town vote to exempt the municipal tax portion of real estate taxes for Brattleboro Post 5 Little League for a period of five years.

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

members in opposition.

RESCUE, INC. TAX EXEMPTION: Under **Article 21**, David Schoales moved: That the Town exempt the municipal tax portion of real estate taxes for Rescue, Inc., for a period of five years.

There was no discussion, and on a standing-voice vote, the article was adopted with two members in opposition.

CAMP WAUBONONG, INC.: Under **Article 22**, John Allen moved: That the Town exempt the municipal tax portion of real estate taxes for Camp Waubonong, inc., for a period of five years.

There was little discussion, and on a standing-voice vote, the article was overwhelmingly adopted.

HOLTON HOME TAX EXEMPTION: Under **Article 23**, Donna Macomber moved: That the Town exempt the municipal tax portion of real estate taxes on Holton Home for a period of five years.

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

BRADLEY HOUSE TAX EXEMPTION: Under **Article 24** David Gartenstein moved : That the Town Exempt the municipal tax portion of real estate taxes for Bradley House for a period of five years, and the education tax portion of real estate taxes for Bradley House for a period of two years.

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

THE FAMILY GARDEN, INC. TAX EXEMPTION: Under **Article 25**, Kate O'Connor moved that the Town exempt the municipal tax portion of real estate taxes for the Family Garden, Inc., for a period of five years, and the education tax portion of real estate taxes for the Family Garden, Inc., for a period of two years.

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

SALARIES: Under **Article 26**, Town School Director Mark Truhan 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 \$2,000 each, except that the chairperson shall be paid the sum of \$3,000.

The motion was seconded.

Mary Copans moved to amend the motion by increasing the members pay from \$2,000 to \$3,000 and the Chairperson's pay from \$3,000 to \$5,000 to be in line with that of the selectboard's compensation. Following a brief discussion Ms. Copan's amendment was overwhelmingly adopted.

ANNUAL REPRESENTATIVE TOWN AND TOWN SCHOOL DISTRICT MEETING – MARCH 19, 2016

With no further discussion, on a standing-voice vote, the article as amended was overwhelmingly adopted.

BORROWING IN ANTICIPATION OF TAXES: Under **Article 27**, Kim Price 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 28**, Todd Roach moved: That the legal voters of the Town of Brattleboro School District be authorized to accept and expend categorical grants and aid received from the State of Vermont and the United States Government.

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

TOWN SCHOOL DISTRICT APPROPRIATION: Under **Article 29**, Jill Stahl-Tyler moved: That the voters of the school district approve the school board to expend \$15,987,622.00, 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 \$15,292.00 per equalized pupil. This projected spending per equalized pupil is 1.8% lower than spending for the current year.

The motion was seconded. Ms. Stahl-Tyler briefly noted that it had been an extraordinary year in that the administration had been able to put aside money in a reserve fund and still decrease taxes; although she did not anticipate it repeating in future years. She added that there had also been a change in the equalized value on pupil numbers. Most of the equalized

pupil number shift came in the inclusion of preschoolers. She indicated that the district had been providing services for them all along but they had not previously been counted. The new equalized value of pupil calculations had worked in favor of the school district. She also stated that the number of students continues to decrease.

Following a moderate discussion, the article was overwhelmingly adopted.

OTHER BUSINESS: Under **Article 30**, the following items were brought before the assembly:

Macomber Resolution - David Gartenstein offered the following resolution:

Whereas, Donna Macomber was appointed to serve on the Brattleboro Selectboard in mid 2013 and subsequently was elected to that position by the voters in 2014 and 2015; and

Whereas Ms. Macomber has served faithfully as a member of the Selectboard for almost three years, including as its representative to the Town Arts Committee and the Traffic Safety Committee; and

Whereas, Ms. Macomber has discharged her responsibilities as a Selectboard member in a careful, deliberative, thoughtful, calm, respectful manner that has well and truly served the best interests of the Town and its citizens, and the public good.

Now, therefore, be it resolved, that this Town Meeting, on its own behalf and on behalf of the entire Town, thanks Donna Macomber for her service on the Selectboard to the Town of Brattleboro.

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

Thanks to Moderator - Mr. Gartenstein also offer, on behalf of the body, thanks to Moderator Lawrin Crispe.

Senior Center Fees - Dennis Newman moved: That the Town be prohibited from exacting a user fee or membership fee on Seniors involved in activities at the Senior Center. This would be for a voluntary or mandatory fee. Also I propose that the Town be prohibited from requiring a membership fee for seniors in activities at the Senior Center. Currently the town has a 'voluntary' user fee, under the threat that they may require a membership fee, if the 'voluntary' user fee does not bring in enough money. I consider this a regressive tax, in effect, on seniors.

The motion was seconded and with only a very brief discussion, the motion was defeated.

Act 46 - School Board Chairperson Jill Stahl Tyler replied to inquiries regarding Act 46.

Indigenous Peoples Day - Dylan MacKinnon offered the following resolution: That the Town change in reference of the second Monday of October as Indigenous Peoples Day, in place of Columbus Day. The motion was seconded.

Kurt Daims requested to add a friendly amendment by adding that the Selectboard bring the article to a town-wide vote by placing the article on a ballot at a general town meeting. Mr. Daims' amendment was, on a standing voice vote, defeated with 28 in favor and 43 opposed.

With no further discussion, Mr. MacKinnon's motion was adopted. The Moderator reminded the body that any action taken under other business, would be non-binding.

There being no other business, the meeting adjourned at 4:13 P.M.

Attest:

Annette L. Cappy, Town Clerk

David Gartenstein, Selectboard Chair

Lawrin Crispe, Moderator

RETIREES AND RECOGNITIONS

DEPARTMENT OF PUBLIC WORKS RETIREE

On July 7th, 2016, Robert Murray retired after 17 years of service with the Department of Public Works. Bob was previously employed with the Town for many years in the Fire Department, and joined the DPW staff in 1999 after returning to the area. Bob was an asset to the Town bringing with him knowledge, de-

pendability, and a positive (usually comical) attitude at all times. Bob's extensive knowledge of and concern for safety was essential to the DPW as our instructor for safety training and compliance. With over 38 years of combined service to the Town between Fire and DPW, Bob's invaluable experience and talents will certainly be missed.

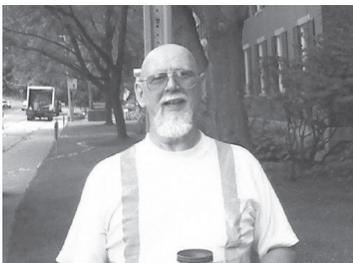
A "THANK YOU" TO PAUL CAMERON

Brattleboro Town Energy Coordinator Paul Cameron - well known locally, regionally and across the state for his lengthy efforts toward energy conservation, energy efficiency and renewable energy - recently moved to North Carolina to be closer to family. For the past 14 years he worked tirelessly to reduce reliance on fossil fuels while saving substantial money for the Town.

Paul moved to this area in 1998 to work on a Master's Degree in Environmental Science at Antioch University. After graduating he began meeting with other local leaders concerned about energy and climate change issues. Inspired by these discussions Paul formed the non-profit Brattleboro Climate Protection in 2003 and began outreach work as well as collecting data on our local situation.

Paul became the Town's Energy Coordinator and the Town later began voting money, ranging up to \$10,000 in recent years, toward Brattleboro Climate Protection to support this work. Subsequently, the Brattleboro Energy Committee was formed and he staffed that group for nine years.

Paul's major successes included coordinating the Honeywell performance project and the streetlight conversion project. The former



implemented energy efficient lighting and boiler/furnace upgrades in Brattleboro's municipal buildings. The latter converted streetlights and lights in the parking garage to much more efficient LED lights.

The final major project Paul was involved in was the energy audits of the Town buildings. Detailed mechanical audits were conducted of 8 major municipally-owned buildings. This has resulted in an excellent roadmap for Brattleboro to use to upgrade its buildings to save operational costs while cutting down on the need for fossil fuels.

Paul quietly, efficiently and selflessly walked the walk of addressing climate change and energy cost issues during his time here. Paul's contributions to the Town will already have saved hundreds of thousands of dollars and they will continue to pay dividends for years to come.

Submitted by Michael L. Bosworth
Chair, Energy Committee

FIRE DEPARTMENT

2016 brought several personnel changes within the Fire Department. Assistant Chief Peter Lynch, Captain Mark Geno and Firefighter Shawn Hammond all left the department to pursue a new chapter in their lives. AC Lynch, a 32 year veteran of the department, left in August after accepting the position of Chief of Training at the VT Fire Academy. Captain Geno announced his retirement and his last day was also in August after 30 years of service to the citizens of Brattleboro and FF Hammond left the department in April to pursue a career in law enforcement. He was a 15 year member. These departures represent a combined total of 77 years of experience that will be greatly

missed. Due to these partings there has been a lot of upward movement and three new entry level hires. In September Len Howard, a 29 year veteran of the department, was promoted to the position of Assistant Chief. David Emery Jr and Jason Davis were promoted to the rank of shift captains, and Josh Jones and Kurt Schmidt were both promoted to the rank of lieutenants. All of these promotions came from within the department, a testament to the dedication and knowledge displayed by all of them as they aspire to advance their careers. In 2016 the Fire Department also hired three entry level firefighters; In April, Chris Fellows was hired, in September Kyle Rabideau was hired, and in October Alex Morin was hired. All three came with some prior experience in the fire service and have progressed well through their probation. It is a pleasure to have them working in Brattleboro.

LYNN HOLDEN – PARKING ENFORCEMENT OFFICER

After 12 ½ years, Parking Enforcement Officer Lynn Holden completed her tenure with the Town of Brattleboro's Parking Enforcement Department. Lynn came to the Parking Department in October of 2003. Lynn was a dependable Town employee who worked hard to insure that all parking infrastructure, especially payboxes and meters, were in good working order. Lynn will be missed as an employee and as a longtime member of the Brattleboro downtown community.

TOWN CLERK

Annette Cappy was Brattleboro Town Clerk from March 20, 1989, until December 29, 2016. Through her nearly 28 years of dedication and

effective service, Annette left Town government far better than she found it. Her tenure was a period of rapid technological change, transforming the way the Town's official records are maintained and increasing the public's access to those records. Some other dramatic changes occurred on Annette's watch, including the legal recognition first of civil unions and later of gay marriage. On July 1, 2000, Annette issued the first civil union license ever in United States history. She also supervised dozens of elections and 41 Town Meetings; issued thousands of birth certificates, death certificates, marriage licenses, dog licenses, and liquor licenses; actively participated in the Vermont Municipal Clerks and Treasurers Association; and was the Vermont Town Clerk of the Year in 2012. Through it all, Annette maintained a gentle, cheerful presence in the Brattleboro Municipal Center and provided responsive and unbiased service to everyone who called, emailed, or walked into her office. A grateful community expresses its sincere gratitude to Annette Cappy for maintaining her very high standards so consistently for so long.



Annette Cappy reviewing election results, Nov. 2014

SELECTBOARD

Brattleboro Selectboard continued during 2016 to focus extensive efforts on reinvestment in Town infrastructure, long term planning, negotiation of solid contracts with employees and vendors, resolving outstanding contract disputes, and supporting economic development.

Operating the Town of Brattleboro, which serves as the economic hub for southeastern Vermont, is a very expensive endeavor. Unfortunately, because of the tax structure established by the State of Vermont, the Town needs to levy disproportionately high property taxes in order to raise the revenue needed to support and provide jobs and services for the entire region. To relieve the pressure on Town taxpayers caused by this ever-increasing property tax burden, the last generation has seen a consistent delay by the Town of Brattleboro in making necessary investments in vital infrastructure, which has resulted in a deteriorating physical plant.

Selectboard has responded by committing to infrastructure redevelopment. With approval at Town Meetings in March 2016 of investment of over \$12 million to rebuild the Town's emergency services police and fire facilities, this

long-delayed work has now become a reality. During 2016, Selectboard oversaw finalization of plans, awarding of contracts, purchase of land for, and commencement of construction on this project. In fact, by the time we gather for Informational Town Meeting at Academy School in March 2017, the new West Brattleboro Fire Station should already be completed and occupied, and work on both the new Black Mountain Road Police Station and expansion of Central Fire Station will be well under way. Selectboard thanks our voters and taxpayers for making this commitment to this vital project. We also especially express our gratitude to members of the Town's Police Fire Facilities Committee, who have spent substantial time and effort to ensure this work is done right.

Other infrastructure also has been improved this year. The Green Street-Harmony Lot retaining wall was rebuilt. The Elliot Street bridge deck and the entire sidewalk on the east side of Main Street were replaced. Work continues on the I-91 West River bridge crossing. The one million gallon water tank on Black Mountain Road was replaced. Upgrades to our waste water treatment facilities were completed with

finalization of the Black Mountain gravity fed sewer line. This work imposed burdens on everyone who lives, works, and visits here, and we thank everybody for their patience. We also particularly thank the State of Vermont for its grant funding support on a number of these projects.

Doing the work of the Town in a manner that properly balances operating expenses and capital investment requires long term planning. Led by our Town Manager, with significant contributions by department heads and personnel, and citizens, a comprehensive review of town operations and long term financial plan were completed this year and approved by Selectboard. Thank you to Peter Elwell and everyone who participated in this endeavor. As a result of this effort, short, medium, and long term goals covering all parts of the Town's operations have been articulated, memorialized in writing, and approved, and they will serve as planning and organizational tools for the Town's work for many years to come. One particularly tangible benefit of this foundational work was our ability when developing the FY18 budget to look at projected expenses for the next fiscal year in

the context of a long term view of what we need to do in the future and what that likely will cost, which is essential to reasonable planning.

For the Town's work to be done effectively, we also need to have well-structured contracts in place governing the Town's relationships with employees and vendors. Collective bargaining agreements were negotiated and finalized with all but one of our unions this year. These labor agreements that were approved by Selectboard revised wage scales to ensure they are both fair and competitive, and restructured retirement benefits to better protect many of our employees while also saving the Town money.

We also have been building stronger contracts and relationships with vendors and implementing structures that provide better oversight for large and small projects. The Town worked long and hard to achieve a fair and equitable relationship with the Windham Solid Waste Management District, but ultimately concluded that disposal of our recycling through a commercial vendor was in the Town's best interest. Extensive work was dedicated to contract ne-

gotiations with a new solar net metering credit vendor, which we expect will yield solid financial benefits for many years to come. A lot of time also had to be spent this year resolving disputes that had arisen in the context of previous contractual relationships, including settlement of litigation matters with a vendor that did work on the Black Mountain gravity fed sewer line, and with the previous solar net metering credit vendor.

Throughout, we also focused on many other large and small projects. Economic incentives were developed and provided to keep and expand large employers including GS Precision and Commonwealth Dairy in the community. Many small business loans were awarded to spur economic growth in Brattleboro. Planning efforts for potential development projects were pursued, including along the West River corridor. Future infrastructure and pedestrian and traffic safety improvement projects were the focus of planning and grant applications. Our solid relationships with local non-profit and social services agencies continued, with the Town

providing significant support to help those in need.

After six years on Selectboard, including the last four years as the Board's Chair, I have not sought reelection, and the March 2017 Brattleboro Town Meeting will mark the end of my tenure on the Selectboard. I have strived during my time on the Board to ensure that the work of the Town is done in a transparent manner, everyone's voices are heard in a respectful manner, decisions are made based on full analysis of the best and fullest information, and Town services are committed to the public good in a manner that is proportionate to our resources and ability to pay.

I sincerely thank you for giving me the opportunity to serve on Brattleboro's Selectboard, and thank everyone who has worked with me to improve the life of our community.

David Gartenstein
Selectboard Chair

SELECTBOARD'S PROGRESS REPORT ON TOWN PLAN IMPLEMENTATION

Land Use

The single goal generating the most actions in the 2013 Town Plan was the development of entirely new Land Use Regulations (LUR). The new, unified LUR replaces two separate documents (Zoning Ordinance and Subdivision Regulations). It was adopted in late 2015. Planning staff and the Development Review Board worked under these new regulations in 2016. A Design Review Committee was appointed to review development within the National Register Historic Districts.

In summer 2016 a team of urban designers, landscape architects, and watershed consultants engaged residents, stakeholders, and staff from several federal and state agencies in a design charrette on the Lower Whetstone Brook to demonstrate design strategies for flood-resilient landscapes created in environmentally and culturally sensitive ways to reduce the potential damage from future flooding, protect water quality, identify opportunities for in-fill development, and connect residents to the Whetstone Brook. Funded by the US EPA the project will inform future development that responds to the challenges of climate change.

Other Areas of Plan Progress

Planning staff continued to work with the Green Street Promise Community, a place-based initiative using three frameworks (collective impact, strengthening families, and result based accountability) to support families and help children successfully prepare for kindergarten.

Town staff have continued to participate in a variety of regional economic development activities. The Selectboard provided material support in the form of grant and property tax stabilization so that Ehrmann Commonwealth

Dairy could expand its manufacturing plant and bring its company headquarters to Brattleboro, creating 50 new jobs.

The Town continues to support Windham & Windsor Housing Trust by obtaining VCDP funds to undertake deep energy efficiency retrofits for their Brattleboro housing units. An electric vehicle charging station was installed in the High-Grove lot. Energy audits on many Town buildings have been completed, guiding future capital improvements.

The Town continued to work towards creating safe streets for all users. Rectangular Rapid Flash Beacons (RRFB) were installed on crosswalks at Canal Street and Western Avenue. The Route 30 Multi-Modal Gateway Plan was completed, with the vision of transforming a 1.6 mile stretch of Route 30 from a state highway principally designed to serve high-speed through traffic to a multi-modal scenic roadway that serves as an important gateway to downtown Brattleboro. Two town staff members have been appointed as representatives to the Hinsdale Bridge Advisory Committee as this project continues to move forward.

The Town worked with community partners to increase the supply of housing opportunities to serve residents of all income levels, age groups, and special needs. Town staff provided technical support and the Selectboard material support to a VCDP application so that Bradley House could renovate and expand their residential care facility. Town staff also supported Groundworks Collaborative, Windham Windsor Housing Trust, and Brattleboro Housing Partnership in identifying potential sites for their developments/programs.

The Town completed work on the National Endowment for the Arts (NEA) Our Town Program with the installation of the "From the River to the River" public art project celebrating the

Brattleboro's connection to the Connecticut River. This was a series of site-specific art installations (landscaping, kinetic sculpture, photographs, and video projections) at the Brattleboro Transportation Center and the Riverfront at Depot Street.

The Fire Department facilities are under construction. The Town purchased property at 62 Black Mountain Road and construction on the Police Station began in January 2017. Staff continue to learn about the impact of the recently passed VT legislation relating to storm-water management and permitting. State and local permits were obtained for a dog park and skate park facilities at the Living Memorial Park and the Skate Park Committee moved forward with fundraising.

The Conservation Commission partnered with the US EPA and area non-profit conservation organizations to foster an appreciation of Brattleboro's natural environment. The event was geared toward promoting opportunities for residents to become citizen scientists and contribute to data collection. Town staff worked with the Vermont River Conservation to pursue the preservation and restoration of floodplain along the Whetstone Brook. This project will continue in 2017.

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

TOWN MANAGER

2016 was a year of steady progress for Town staff, both in addressing long term goals and in our more routine day-to-day service to the community.

Financial Planning

We completed both the Comprehensive Review of Town Operations (CRTO) and our first Long Term Financial Plan (LTFP) during 2016. The CRTO identified 57 separate ways in which we can improve Town government by reducing cost, increasing service, or a combination of both. We have implemented 15 of those action items and have started work on 12 more. Highlights include the following:

- Over \$250,000 of annual savings due to changes in the Town's health insurance program (while maintaining the same level of benefits for all employees) and retirement program (while improving the pension benefits for civilian employees).
- Over \$100,000 of annual savings due to reducing curbside garbage collection to every-other-week, thanks to the overwhelming success of the weekly curbside recycling and compost programs.
- Finalizing an Information Technology (IT) improvement plan that will connect and modernize our computer systems to 2017 standards using available funding that had already been allocated to IT expenses.
- Beginning the implementation of a multi-faceted plan for stabilizing police officer staffing.

The LTFP provides a 5-year forecast of all General Fund revenues and expenditures, making it easier for us to identify future financial challenges (such as the rapidly increasing cost of workers' compensation insurance) and to make current financial decisions with an appreciation for the longer-term impacts of those decisions. Going forward, 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. 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.

Infrastructure

Following Representative Town Meeting's approval of the Police-Fire Facilities Project in March of 2016, we broke ground at the West Brattleboro Fire Station in June, the Central Fire Station in November, and the Police Sta-

tion on January 3, 2017. During 2017, we expect to complete construction and move in to the West Brattleboro Fire Station in March, the Police Station in August, and the Central Fire Station in November. The construction contract prices for these projects almost exactly matched the cost estimates and there have been few surprises in the actual work to date, so almost all of the project contingency funds remain unspent. This will allow for a more complete outfitting of the facilities through the purchase of new emergency generators, improved communications towers, and related public safety equipment.

Other infrastructure improvements completed during 2016 include replacement of the Green Street retaining wall, replacement of a million-gallon water tank on the World Learning property, the second phase of window replacements at the Gibson-Aiken Center, and the State-mandated upgrade of the fire sprinkler system at the Municipal Center. We partnered with VTrans for the replacement of the deck and railings on the Elliot Street Bridge and for \$200,000 of state-funded road paving related to the I-91 Bridge project. The Town also increased funding for pedestrian safety improvements during 2016 and we propose sustaining that increase in the FY18 budget.

Economic Development

We continue to address this important task opportunistically and collaboratively with our regional partners. Using this approach, the Town worked with the State of Vermont and the Brattleboro Development Credit Corporation to help Ehrmann/Commonwealth Dairy decide to increase its yogurt production in Brattleboro and to locate its North American headquarters here. That will create more than 50 high quality jobs and will add to the Grand List both a manufacturing plant expansion and a new building for executive offices, labs, and R&D. Town staff remained actively engaged throughout the year with our regional partners at the Windham Regional Commission, SeVEDS, and the Windham County Economic Development Program. We helped several companies prepare applications and receive funding (using the revolving "program income" funds generated from the payback of prior loans) through the Town's Small Business Assistance Program. And we had another successful year of participation in the Vermont Community Development Program, receiving a \$450,000 grant to help Holton Home renovate and expand the Bradley House, a \$425,000 grant to help the Windham and Windsor Housing Trust (WWHT) rehabilitate 29 affordable rental apartments in 5 buildings in Brattleboro, and a \$340,000

grant to sustain WWHT's "scattered site loan program" that assists qualified households in purchasing and renovating single family homes.

Teamwork and Leadership

Our dedicated and effective Town employees are led by an outstanding management team. The department heads are an experienced group, averaging more than 17 years on the Town staff and more than 10 years in their current positions. They also are an innovative team of professionals who are individually and collectively dedicated to serving our community well. On December 29, 2016, we bid farewell to Town Clerk Annette Cappy, who retired after 28 years of quiet, effective, and creative service to Brattleboro and almost that many years of leadership among her colleagues throughout Vermont. Annette passed the baton to Hilary Francis, who comes to us from the executive offices of C&S Wholesale Grocers.

While our management team provides staff leadership, we are part of a diverse and dedicated team of employees who take great pride in the breadth and quality of Town services. Whether responding to emergencies, maintaining infrastructure, dispensing information, organizing activities, or providing the administrative support to make those services possible, the Town employee team is always mindful of the special responsibility we have to fulfill the public's trust and improve our community. It is important to maintain as much of a collaborative spirit as possible not only in our day-to-day work together, but also in the collective bargaining agreements that set forth the formal framework for that relationship and ensure fair compensation and treatment for all employees. During 2016, we reached agreement on new 3-year contracts with three of the four employee unions. We are hopeful that agreement with the fourth will be achieved during the early part of 2017.

Within the Town Manager's Office, I am grateful to Assistant Town Manager Patrick Moreland and Executive Secretary Jan Anderson for another year of providing an extraordinary quality and quantity of work and, equally important, for their sincere commitment and positive outlook in serving our community. It is my pleasure to work closely with them every day. Together, we strive to provide leadership to the Town staff, support to the Selectboard and Town advisory committees, and responsiveness to the people of Brattleboro.

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, thirteen 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, 2016 is included in the Town Report. This report provides important financial information for all of the funds, including balance sheets, statements of revenues, expenditures and changes in fund balances for all the various funds managed by the Town. In addition there is a management discussion and analysis at the beginning of the report and notes to the financial statements at the end of the report which provide additional information regarding the finances of the Town of Brattleboro.

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

RECONCILIATION OF TAXES				
Taxes, Interest & Penalty – Billed & Collected				
As of 12/31/16				
<u>Tax Year</u>	<u>Taxes Billed</u>	<u>Interest & Penalty</u>	<u>Collections</u>	<u>Balance 12/31/16</u>
2013	29,374,545	103,601	29,475,005	3,141
2014	30,704,556	113,002	30,810,592	6,966
2015	<u>30,891,385</u>	<u>114,461</u>	<u>30,974,898</u>	<u>30,948</u>
Totals	90,970,486	331,064	91,260,495	41,055

COMPARATIVE STATEMENT OF TAXES GRAND LIST

	2013	2014	2015
Real Estate	1,080,676,704	1,089,667,687	1,097,198,593
Personal Property	<u>59,617,411</u>	<u>61,646,725</u>	<u>59,295,930</u>
	1,140,294,115	1,151,314,412	1,156,494,523

TAX RATES

2013				
	Non		Non	
	Residential	Residential	Residential	Residential
Town	1.1389	1.1389	41.845%	44.339%
School	1.5828	1.4297	58.155%	55.661%
	2.7217	2.5686	100.000%	100.000%
2014				
	Non		Non	
	Residential	Residential	Residential	Residential
Town	1.1655	1.1655	41.394%	43.611%
School	1.6501	1.5070	58.606%	56.389%
	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%

TOWN CLERK

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

Town elections and the Presidential Primary in March brought 3,467 voters (43%) to the polls. Brattleboro overwhelmingly voted Democratic. In local elections, there were three candidates vying for two, one-year seats on the selectboard. David Gartenstein garnered 2,019 to secure his position, while it took two recounts to determine the final result of Richard DeGray winning the other seat with 1,506 votes. Avery Schwenk received 1,505 votes.

Representative Town Meeting Members met on March 12, for a special meeting and overwhelmingly approved the relocation of the police department from the Municipal Center to 62 Black Mountain Road. The vote was 111 to 27.

On March 19, town meeting members unanimously approved a change to our town charter to allow the use of an electronic tabulator for voters who choose to vote early in the town clerk's office. The town operating budget was adopted as presented.

August Primary turnout was 2,021 (25% percent) and 28% of those were early voters.

Voters again went to the polls for the November 8, General Election. A total of 6,005 (69%) voters cast ballots with 54% of those voting early.

A special town school vote was held on December 13 for the four member towns of the school union to determine if Vernon should be permitted to withdraw. A total of 263 voters came out (3%). Brattleboro, Guilford and Putney voted Yes, and Dummerston voted No. They needed to unanimously vote Yes to be permitted to withdraw.

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>

Goodbye from former town clerk: After nearly 28 years of being Brattleboro's town clerk I decided to step down and enter the next phase of my life, retirement; who knows where that journey will take me. For now, I am looking forward to spending more time with my family and catching up on things I've wanted to do but not had the time for. It will all be an interesting experience!

I am deeply grateful for the Town's support and trust all these years. It has been a pleasure for me to serve you and a wonderfully rewarding experience. I sincerely hope that in some small way I have given to the town as much as you have given me. Thank you for a challenging and gratifying 28 years. I will miss you. Annette Cappy

Hello from new town clerk: I could not be more excited and grateful for the opportunity to serve as Brattleboro's new Town Clerk. After years of non-profit organizing, election/Get-Out-The-Vote efforts, and administrative work, I feel as if I have finally found the perfect position. Annette has left very large shoes to fill, and I feel ready to take on this challenge with the Town Clerk's team and the community. I look forward to getting to know Brattleboro on a new level and to work with you going forward. Hilary Francis

ANNUAL STATISTICS 2015 2016

Land Records

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

2,397 2,251

Vital Records

Birth	363	308
Marriages	195	203
Deaths	148	187

'16 Resident '16 Non-Resident

Birth	85	223
Marriages	130	276
Deaths	134	53

Miscellaneous

Dog Licenses	1,349	1,310
Liquor Licenses	77	79
Additions to Voter Checklist	200	1,499
Deletions from Voter Checklist	275	553

A Bit of History....

From COURSE OF STUDIES FOR THE
SCHOOLS OF VERMONT. PREPARED
FOR TEACHERS' USE. 1895:

GOOD BEHAVIOR

Our law requires that instruction in good behavior be given in the public schools and very properly places it first in the list of school subjects. Good behavior includes manners and morals. Instruction should be given in manners at home; at school, require such of pupils, teaching the boys to give proper precedence to the girls and to aid them in various ways; on the street by proper salutations and courtesies; in public places by quietness and attention, promptness in attendance; in traveling, especially in getting on and off cars; to others at all times.

Instruction in morals has reference to the cultivation of the various virtues; the school virtues-punctuality and regularity in attendance, industry and silence in work, neatness and honesty in character of work, prompt and cheerful obedience in all things right; certain virtues of personal nature as purity in thought, word and deed, truthfulness with self, manliness; certain minor virtues such as accuracy and independence in work, self-control, order, reverence; certain major virtues, as temperance, charity, justice, patriotism, love of truth. Have pupils learn memory gems, patriotic selections; teach by stories and events told or read; the pupils should independently make their inferences.

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 2016-2017, before reductions for various tax exemptions was \$1,393,696,747. A large number of properties in Brattleboro are entirely exempt from taxation in accordance with state statutes. 209 properties fell in this category in 2016, reducing the Grand List's value by \$184,378,790. 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 2016-2017 was \$1,159,284,193, up 0.25 % from the 2015 Grand List's total of taxable property of \$1,156,339,742

The composition of the taxable municipal 2016 Grand List, before the deductions totaling \$50,033,774 of value for non-statutory exemptions, stabilization agreements, veterans' exemptions, and the current use program was as follows:

Residential	\$622,097,710	51.44%
Mobile Homes	15,485,740	1.28
Vacation Homes	1,163,830	0.10

Commercial	267,162,000	22.09
Commercial Apts	36,955,520	3.06
Industrial	93,739,010	7.75
Utilities	33,829,572	2.80
Farm	7,162,310	0.59
Other (Condos)	37,105,810	3.07
Woodland	2,925,380	0.24
Miscellaneous	12,615,430	1.04
Personal Property	79,075,655	6.54

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 is staffed by four employees. These are the Town Assessor, the Office Administrator, the Assistant Assessor, and the Office Clerk. The Town Assessor and the Office Administrator are full time, 37.5 hours per week employees.

Information Available

The following information may be re-searched 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:

1. Grand List information by location or property owner is available on the Brattleboro web site www.brattleboro.org from the Department of Assessment page or the Document Library.

2. Tax maps and summary property cards are available online at www.mapsonline.net/brattleborovt/web_assessor/search.php#sid=840e7c7334e09b43e252c8aa7a6ce579

Reappraisal Information

The Assessment Office completed its most recent town-wide reappraisal in 2010. Based on the results of the 2016 sales study conducted by the state, the accuracy of the property valuations remains reasonably good. The most recent sales report, which was effective on 1/1/2017, sets our Common Level of Appraisal at 105.45% of market value. Our Coefficient of Dispersion was set at 15.43 %, 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, the Assessor and Assistant Assessor continue to perform routine inspections on properties whose owners have been issued permits, or where substantial changes have been observed.

We wish to thank the Brattleboro taxpayers for their continued cooperation as we perform the challenging task of pursuing 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
- Radiological/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

2016:

- Obtained FEMA approval for the Hazard Mitigation Plan (HMP) prepared by Planning for the Emergency Management Committee. FEMA approval ensures higher Emergency Relief Assistance Fund (ERAF) pay-outs to the Town for infrastructure damage in the case of a Presidentially Declared Disaster
- Restructured the Town's participation in the National Flood Insurance Program's (NFIP) Community Rating System (CRS). Flood insurance policy holders may now receive larger premium discounts
- Continued working with entities impacted by Tropical Storm Irene including Brattleboro Housing Partnerships (BHP) and Tri-Park Cooperative Housing
- Assessed four sites through the Brattleboro Brownfields Program (BBP)
- Conducted a 3-day design charrette with US EPA Smart Growth Implementation Assistance (SGIA) on the Lower Whetstone Brook resulting in design concepts that demonstrate solutions for flood-resilient landscapes created in environmentally and culturally sensitive ways
- Continued to work with the US EPA through "Making a Visible Difference Community" assistance resulting in coordinated resources and technical assistance in support of the town's environmental and public health goals.
- Continued support for updates to MapsOnline 4
- Staffed the CoreArts project funded through a National Endowment for the Arts (NEA) Our Town grant. Oversaw the installation and opening of a public art project, "From the River to the River", celebrating

Brattleboro's relationship to the Connecticut River

- Researched easements, permit history and deeds for requested public takeover of roads, discontinuance of town roads, 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
- Supported the Route 30 Multi-Modal Gateway Plan, a guide for Route 30 from West River Park south to Cedar Street to encourage compatible economic development, improve public safety, enhance community character and aesthetics, and provide improved multi-modal transportation options to connect the major destinations along the corridor
- Worked with the Vermont River Conservancy to pursue the preservation and restoration of floodplain along the Whetstone Brook
- Received a Vermont Municipal Planning Grant to study downtown parking, background analysis for a downtown master plan, an action identified in the 2013 Town Plan

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's major project in 2016 was the EPA Smart Growth Implementation Assistance project "Design for Resilience in Brattleboro's Lower Whetstone Brook". The Commission has oversight of the Brattleboro Brownfields Program and approved four sites for the program. Members of the Planning Commission serve on the Windham Regional Commission and the Connecticut River Joint Commission.

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, trail projects, and co-sponsored a Citizen Science Event.

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 2016 decreased from 2015, in part due to fewer zoning violations for land development without a permit. A total of 201 applications were received, of which 178 permits were issued, 5 were denied, two denials were appealed with one upheld and one overturned. Twenty-five applications were heard by the DRB. As always, several applications are still in process at year's-end.

Table 1: Zoning Permits

Years	2012	2013	2014	2015	2016
Permits Sought	223	244	185	249	201
Permits Issued	216	218	195	239	178

One Flood Hazard Variance request was submitted; it was denied. Two dimensional variances were heard and denied. Five Waiver requests were reviewed and approved. Two slope, one flood, and two use Conditional Use applications were reviewed; all were approved with conditions. The DRB reviewed

13 site plans, all of which were approved with conditions. The Board reviewed and approved 4 Local Act 250 applications. Two Design Review applications were approved. Two Planned Unit Development amendments were heard and approved.

Subdivisions:

Four new lots were created; in addition there were four boundary line adjustments.

Table 2: New Lots Created by Subdivision

	2012	2013	2014	2015	2016
Residential	6	2	1	3	0
Commercial	1	0	0	0	1
Industrial	0	0	0	3	3
Total	7	2	1	6	4

Violations:

The Zoning Administrator initiated 54 zoning violations for: construction without a permit, structure improvements in a floodplain without a permit, failure to conform to flood permit conditions, 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. One violation resulted in an Emergency Health Order to clean up a property.

BROOKS MEMORIAL LIBRARY

Thank You Brattleboro!

My first year as director of Brooks Memorial Library has been everything I dreamed of and more. I am grateful to my predecessor, Jerry Carbone, the valued and venerable veteran director for over two decades who left behind a wise and wonderful staff and a library beloved by the community. His legacy continues to grow with his engagement as an active library supporter within the community. Led by a dedicated Board of Trustees, we quickly embarked on an ambitious course of strategic planning, community engagement and building renovation while maintaining a longstanding commitment to both traditional and innovative library services.

The strategic planning process was led by a committee of Trustees, staff and community members: Jane Southworth (chair), Pamela Becker, Lindsay Bellville, Howard Burrows, Jennifer Lann, Elizabeth Tannenbaum Susan Troy, and Jeanne Walsh. The committee began with a SOAR (strengths, opportunities, aspirations, results) analysis for staff and Trustees conducted by a representative from the Vermont Department of Libraries to identify themes and priorities. Community conversations were convened for collective input from citizens, community leaders and partners. Finally, a survey was conducted within the community and online for several months to guide our course of action for the future. In addition to gathering valuable information and gleaning insight into the

needs and aspirations of the community, this interaction also served to spark interest in and increase enthusiasm for the library and brought forth new contacts and opportunities for partnerships and collaborations. The committee is currently distilling the data and refining our five year plan which will be finalized in early spring of 2017.

Expanding on the work begun last year, made possible by the bequest from Ronald Read, we moved forward with our building plans under guidance from 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, was engaged to continue with the project and provide drawings and specifications for construction. After receiving proposals from three contractors we chose local firm GPI Construction as our builders. When completed, we will have enhanced spaces for the public in many areas of the building: new flooring and technology upgrade in the public meeting room, two new small areas for meeting or quiet study, an ADA accessible restroom on the first floor, and a separate space devoted to resources for teens, all of which were a result of community input and

which fulfill our service priority to "provide access to welcoming physical and virtual spaces for library users". In addition, we have been able to address some maintenance issues that needed attention and look forward to replacement of our boiler and air handling system. Our current building will be 50 years old this September and we look forward to celebrating both the history and the future in our new and refurbished spaces.

Staff and volunteers.

Our Electronic Services Specialist, Cal LaFontaine, left last summer and was replaced by Matt Wojick. Jay Fee accepted a position at another library in the region, but continues to work part time at BML. Karilyn McClellan and Bonnie White have moved on and we have been joined by Francisco Mugnani, Samantha Seals, Nancy Son, and Molly Damico. 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 make it possible to deliver the exemplary service our community expects and appreciates.

The spirit of volunteerism continues to thrive at Brooks Memorial Library. The roster includes 40 volunteers. Seven volunteers have retired in 2016 and others have stepped forward to fill the need. Volunteers have logged over 2,500 hours. Their contribution

to the library and the community is invaluable.

The majority of the jobs are reshelving the 150,000+ items borrowed each year. Other jobs 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 and the fine arts collection 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 honor them at the annual volunteer appreciation dinner that is 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 two 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: Pamela Becker (President), Robert Stack (Vice President), Jennifer Lann (Secretary), Adam Franklin-Lyons (Treasurer), Connie Bresnahan, Howard Burrows, Jennifer Rowe, Jane Southworth and Susan Troy. 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 funding professional development for staff and to extending library hours by remaining open Saturday afternoons in the summer months.

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 Trustees, books sales, and special events such as a wildly popular concert with Samirah Evans.

With funding from the Friends we are able to provide services and experiences outside the realm of our budget. The Friends purchase the tremendously in demand passes to area museums which enable patrons and families

to visit free of charge. Their support expands our ability to provide access to current technology for the public by underwriting the acquisition of tablets, laptops, a Mac creation station complete with software for design and editing and resources such as Ancestry.com. With the Friends resources this year we were also able to add Lynda.com which offers an remarkable array of online classes to enhance both professional and personal skills. In addition, they underwrote the expense of becoming a Foundation Center Network Partner, thanks to the efforts of reference librarian Jeanne Walsh, which will expand the grant-writing opportunities 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), Lisa Fricke (secretary), Wendy Collins, Karen Duggan, Sue Dyer, Frances Kimball, Betsy Wagenknecht, and Kate Wylie.

Programming, collaboration and outreach

In addition to Friends sponsored programming, we hosted a capacity crowd for a presentation and appraisal session with Ken Gloss, owner of the Brattle Book Shop and Antiques Roadshow regular. 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. 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.

So, thanks again, Brattleboro, for a fabulous first year! It has been tremendously gratifying to get to know the individuals and organizations that make this town such an exhilarating place to be. Brooks Memorial Library is your library—please feel free to contact me and let me know how we can best serve you. You can reach me via email at starr@brookslibraryvt.org or drop by my office on the mezzanine.

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

"The services libraries provide are especially important for the youngest learners." From *Public Libraries: A Vital Space for Public Engagement*, a report by The Harvard Family Research Project and the Public Library Association: 2016.

YOUTH SERVICES DEPARTMENT OF BROOKS MEMORIAL LIBRARY

From new and expanded programming to a steep increase in library visits, 2016 has been a very busy year for the Youth Services department at Brooks Memorial Library. While the Children's Room has seen a steady increase of traffic over the past seven years we experienced a marked upswing in visitor

traffic in 2016 reaching 55,116; an 8,432 increase over 2015. We often have patrons remark that they have never seen the library so busy!

We had a wonderful turnout for our Winter Carnival puppet show in February. Ann Legunn, founder and artistic director of PuppeTree Inc., dazzled the 100+ person crowd, ranging in age from infants to grandparents, with her stunning multimedia performance of Swimmy, based on the book by Leo Lionni and Swimmer an original work inspired by Swimmy. The shows were an amazing blend of digitally projected backgrounds, fully articulated puppets, music and narration. A behind the scenes look was just as impressive as the show itself. Ann had an elaborate setup including a digital projector, an overhead projector with a wood frame to hold the rolled background art which she scrolled through and over 40 handmade shadow puppets! The combination made for a beautiful production. Thank you to the Winter Carnival committee for co-sponsoring this event.

Between Month of the Young Child, National Library Week and Spring Break, April was a whirlwind of activity in the Children's Room. While April is officially known as the Month of the Young Child, it may also have been known as the Month of the Book Giveaway in the Children's Room. Thanks to a generous donation of "Oh So Tiny Bunny" books from author David Kirk, we were able to gift nearly 70 families with a copy of this adorable book. Both parents and children were delighted with their new book with many children hugging their copy as they left the library. In April, we wrapped up our Dorothy Canfield Fisher (DCF) award "Read to Win" contest. Readers who had checked out a DCF book over the previous few weeks were able to enter their name in a book giveaway. Thanks to the many Advanced Readers and promotional copies received from various publishers we were able to award a new book to each of the fifteen children who entered. The book giveaways continued for National Library Week. Patrons who checked out library items could enter their name into a drawing for the book of their choice. Again, using Advanced Readers and promotional books, we were able to award 14 books bringing the monthly book giveaway total to almost 100 books!

The Children's Room offered a different program each day during Spring Break. On Monday we showed "The Good Dinosaur" to an audience of 13 children and 9 adults which was a great turnout considering the amazing weather. We held our always popular Fairy Houses & Gnome Homes workshop on Tuesday. Fifteen children and eight adults created tiny homes using bark, sticks, moss, shells, rocks and moss. On Wednesday we celebrated Earth Day with a Love Your Earth themed Rhyme Time. On Thursday we held our monthly LEGO-palooza where kids play, build and create using the library's Legos. On Friday, we had 18 children and 18 adults join us for our fourth annual Toddler Dance Party. Our twenty five minutes of dancing worked up an appetite so we ended our party with snacks of apples, bananas, goldfish crackers, pitas

BROOKS MEMORIAL LIBRARY

with hummus and a choice of milk, apple juice or water. A big thank you to Early Education Services and the Friends of Brooks Memorial Library for the yummy, healthy snacks!

This summer we took our summer reading challenge theme "On your mark, get set..." to heart. I don't know if it would be considered a sprint or a marathon but this summer was extremely busy- we had 113 programs with 2295 children and 812 grownups participating! And that doesn't include the 227 lunches we served during the Summer Food Service Program. This year's brand new Summer Challenge, which replaced our past summer reading program, was a great success. Both children and parents liked the new format of earning points for various activities including reading and attending library events instead of logging book titles or time read. This new set up worked very well especially for reluctant readers and made the challenge a family affair. We are planning to continue with this new system again next year.

Thanks to the Friends of Brooks Memorial Library, the Children's Room was able to offer a number of fun and exciting programs at no cost. Kids were invited to try out yoga, Zumba, hula dancing and Tae Kwon Do during our seven week Tuesday afternoon introductory class series. These free classes introduced the basics allowing children 5 and older, and their grownups, to explore different activities. Over the course of eight Tuesday mornings we offered three different programs for children 5 and under and their caregivers with over 200 children and adults attending! We started the summer with a Parachute play class led by Assistant Youth Services

Librarian Paige Martin. We followed with a four week series of Sing and Dance with Robin lead by Robin Morgan who offers the same series at KidsPlayce throughout the school year. The last Tuesday morning class series offered was a Family Dance Class, taught by local Sobo dance instructor Cyndal Ellis.

Additional funding from the Friends allowed us to expand our Thursday STEAM (Science, Technology, Engineering, Arts and Math) programming during the summer. We held two marble run making workshops where kids designed and built marble runs and mazes using paper plates, paper cups, cardboard, and Popsicle sticks. Bonnyvale Environmental Education Center presented Healthy Habitats workshop in which kids explored the factors which make healthy habitats for animals. Another popular event was our traveling makerspace party which showed kids how to use design software for 3D printers. The father son duo brought a 3D printer too so that kids and adults could watch the printer in action. This event was so popular and we received such positive feedback that we hope to host another similar workshop next year.

In September, Assistant Youth Services Librarian Paige Martin and Reference Librarian Jeanne Walsh, provided a "How to Use the Library" series for homeschool and high school groups. Over five different workshops, youth and adults learned how to better use library resources, and how to verify and evaluate internet resources. We promoted the databases that the library has, providing insightful information on how to use these resources, as well as knowing how to

evaluate, cite and determine if the resources found are useful.

Through collaboration with the Women's Freedom Center, we offered a new discussion series for parents lead by the Women's Freedom Center Youth Advocate, Anna Mullany. On the third Wednesday of every month, beginning in October, we presented discussions for parent, teachers or caregivers of older youth and teens, on topics such as consent, social media pressures, and teen dating violence. An additional series has been planned for spring 2017.

Assistant Youth Services Librarian Paige Martin has been working on collection development of the YA section in preparation for the move into the newly constructed YA space across from the Children's Room. This entailed weeding the entire YA fiction section as well as filling gaps in some of the series. Assessment of the YA graphic novel collection and the YA nonfiction collection will take place in conjunction with the big move. The new YA space, which will be named through a contest, will be open to all ages for book browsing and borrowing. While everyone is invited to access the materials within the new space, the room is intended as a dedicated library space for ages 13 to 18.

We are looking forward to the changes, challenges and opportunities that 2017 will bring and anticipate another busy year especially once the new YA space is completed.

Prepared by, Lindsay Bellville, Youth Services Librarian and Paige Martin, Assistant Youth Services Librarian

Brooks Memorial Library Statistics 2010-2014

January 12, 2015

BROOKS MEMORIAL LIBRARY STATISTICAL PROFILE 2010-2016

	YEAR ENDING DECEMBER 31	YR2010	YR2011	YR2012	YR2013	YR2014
COLLECTIONS--BOOK VOLUMES						
BOOK VOLUMES AS OF JAN 1		71,328	72,770	73,933	73,246	73,814
ACCESSIONED DURING THE YEAR		3,837	3,626	3,634	3,359	3,721
BOOKS WITHDRAWN		(2,395)	(2,463)	(4,321)	(2,791)	(2,907)
	NUMBER IN LIBRARY DEC 31	72,770	73,933	73,246	73,814	74,628
COLLECTIONS--NONPRINT MEDIA						
NON-PRINT MEDIA (VIDEO, DVD, CD, OTHER)						
NUMBER IN LIBRARY JAN 1		6,601	6,798	6,998	6,047	6,024
ACCESSIONED DURING THE YEAR		705	508	456	357	605
NUMBER WITHDRAWN		(508)	(308)	(1,407)	(380)	(1332)
	NUMBER IN LIBRARY DEC 31	6,798	6,998	6,047	6,024	5,297
CIRCULATION YEAR ENDING DECEMBER 31						
BOOKS, MAGAZINES, OTHER		145,189	145,220	143,626	141,688	141,535
DIGITAL MEDIA DOWNLOADS		1,826	2,281	3,892	4,630	6,595
	TOTAL CIRCULATION AS OF DEC 31	176,362	175,967	177,274	175,473	177,216
ACTIVE REGISTRATIONS YEAR ENDING DECEMBER 31						
BORROWERS (ADULT, YOUNG ADULT, CHILDREN, ORGANIZATIONS) [PURGED EVERY JULY]		9,886	9,307	10,620	10,489	11,643
	TOTAL ACTIVE REGISTRATIONS SINCE JULY 2011	9,886	9,307	10,620	10,489	11,643
REFERENCE/ONLINE & MISCELLANEOUS						
REFERENCE QUESTIONS		18,912	16,934	15,373	16,284	15,515
ONLINE DATABASES SEARCHES [REMOTE & IN-HOUSE]		51,674	46,100	23,801	28,153	23,361
PUBLIC INTERNET COMPUTER [# OF SESSIONS]		32,934	41,382	39,379	35,650	27,016
VISITS TO LIBRARY'S WEB SITE		34,862	42,151	47,760	77,127	82,840
VISITS TO LIBRARY		154,593	147,140	153,061	138,509	138,123
ATTENDANCE AT LIBRARY PROGRAMS		10,650	9,838	10,135	9,653	10,394
VOLUNTEER HOURS		3,254	3,341	2,885	2,923	3,254

POLICE DEPARTMENT

Brattleboro Police Department

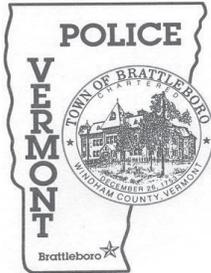


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- Central Dispatch
- Citizen Police Communication Committee (CPCC)

2016 Annual Report

MISSION STATEMENT

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 measure our contribution to the welfare of our citizens, our concern for excellence 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.

In 2016 BPD staff spent several weeks composing a new mission statement and core values. Members from all parts of the department assisted in building the statement, which will guide us into the future. It focuses on why we do our work, rather than on what or how we do it.

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 2016. 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 more importantly proud of the strides the men and women of the department have made in their professional development.

We are building a "culture" at the police department that reflects 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. Over the past year, there has been significant progress in improving police-community relationships.

To start we established a set of values. Values serve many purposes, including:

- Setting our philosophy of policing
- State in clear terms what we believe in
- Establish goals
- Reflect the community's expectations of the department
- Provide the framework for evaluating officer's performance

One of my most essential roles is to ensure that the values of the department are articulated throughout the organization. To accomplish this, I must ensure that there is a system that effectively communicates our values. Values are transmitted through a formal and informal process and in the personality of its leadership.

The department's primary mission is the prevention of crime. Logic makes it clear that it is better to prevent a crime than to put the resources of the department into motion after a crime has been committed. This results in an improved quality of life for citizens, and a reduction in the fear that is generated by both the reality and perception of crime.

We cannot be successful in achieving our mission without the support and involvement of the people we serve. Crime is not solely a police problem, and it should not be con-

sidered as such. Rather, crime must be responded to as a community problem. This sharing of responsibility provides a means for the community to collaborate with us both in the identification of community concerns and determining the most appropriate strategies for resolving them. It is counterproductive for us to isolate ourselves from the community and not allow citizens the opportunity to work with us.

We exist for the purpose of serving the public to which we must be accountable. An important element of accountability is openness. Secrecy in police work is not only undesirable but unwarranted. Accountability means being responsive to the problems and needs of the citizens. We understand that the power to police comes from the consent of those being policed. We view our role as serving the citizens of the community. We adhere to a code of ethics that maintains a culture designed to promote the highest level of discipline among our members. The community invests in us the highest level of trust. We in turn, enter into an agreement with the community to uphold that trust. We must always be mindful of this and never violate that trust. Each member of this department recognizes that he or she is held to a higher standard than the private citizen. We also recognize that, in addition to representing the Brattleboro Police Department, we also represent the entire law enforcement profession. Our conduct, both on and off duty, must be beyond reproach. There must not be even a perception in the public's mind that the department's ethics are open to question.

Recognizing that society is undergoing massive changes, we are confronted with great challenges. The root of those challenges is being able to respond to problems created by social change, while at the same time providing the stability that holds a community together during periods of uncertainty.

By setting forth a clear set of values, articu-

POLICE DEPARTMENT

lating what we believe in, we established a solid foundation to guide us in our daily activities.

We also take great pride in working with our fellow Town departments in making Brattleboro an outstanding place to live, work and play. Our team efforts have been recognized by many of our citizens, business owners and visitors alike. We are pleased to be part of an effective and efficient team.

In closing, I would like to thank all the men and women of the department who work tirelessly 24 hours a day, 365 days a year to make Brattleboro the special place that it is and a special thank you to Captain Mark Carignan, Office Manager Ginny Yager, Detective Lt. Jeremy Evans, Detective Erik Johnson, Officer Adam Petlock and Chief Dispatcher Wayne Stires who have personally contributed to the contents of this report.

Michael R. Fitzgerald, Chief
Brattleboro Police Department

ORGANIZATIONAL CHART

Our authorized staffing level is 27 officers. We currently have three 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 one candidate who has been selected to attend the February 2017 academy and we are working on the background investigations of four prospective candidates to attend the August 2017 academy.

This year we have been joined by three officers. Officer Timmie Vinton completed his training and is assigned to the 3rd shift. Officer Vinton is from Guilford Vt. and is already proven himself to be an asset to the team.

Officer Sean Wilson and Officer Bradley Penniman recently graduated from the academy and are currently undergoing the Field Training Program. This is a twelve week program in which recent graduates from the Vermont Police Academy are partnered with a specially trained officer. The senior officer mentors, trains and evaluates the trainee on the day to day activities of being a law

enforcement officer. Most 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.

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



Members of the Brattleboro Police Department with the 2016 IACP Community Policing Finalist Award

understanding of community oriented efforts along with traditional law enforcement activity.

In 2016 the department made significant strides in our community policing efforts. In June we sponsored and hosted a community cookout on the Whestone Walkway. Command staff cooked, supervisors and detectives cleared tables, and the whole department took part in this great event. It was attended by hundreds of community members. This event raised \$100.00 for the Women's Freedom Center.

In November we hosted and participated in a community basketball game against the high school students which raised over \$500.00 in donations at the door and another \$200.00 in sales of PD memorabilia for a total of \$700.00. These funds were donated to a non-

profit organization of the student's choice. The students selected "Home at Last", which is an organization that assists homeless veterans. It was entertaining for the community and fun for the officers.

The department continues to host quarterly Coffee-with-a-Cop events. These popular events are organized by Officer Adam Petlock and Detective Ryan Washburn and are hosted by local merchants. These events bring out citizens that 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 Cumberland Farms. We look forward to continuing this very popular program.

More important than individual events in 2016 were BPD's ongoing efforts to reach out and integrate ourselves into the community. This included speaking to kids at schools, reading to young children, attending senior center meals, assisting with Green-Up VT day, and attending dozens of civic group meetings. Our efforts were recognized when we were designated as a finalist for the 2016 international community policing award given by the International Association of Chiefs of Police. A narrative from the IACP describes the award.

"Since 1998, the IACP's Community Policing Committee has recognized outstanding community policing initiatives undertaken by law enforcement agencies worldwide through the annual Community Policing Award, sponsored by Cisco Systems. The award identifies and rewards best practices in community policing by recognizing police organizations that use the power of collaboration and partnerships to make local, national, and global communities safer from crime and terrorism. The winners and finalists provide a model for improved police services on issues that are specific to individual communities but are valuable for all communities around the world."

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."

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 Carrier	Lt. Perkins	OPEN	Office Manager Yager
Dispatcher Lashway	Det. Johnson	Sgt Emery	Sgt. Witherbee	Sgt. Belville	Clerk Leclair
Dispatcher Marrero	Det. Whiteman	Ofc. Lynde	Ofc. Fletcher	Sgt. Warner	Clerk Clark
Dispatcher Spinner	Det. Eaton	Ofc. Cerreto	Ofc. Kerylow	Ofc. Cable	ACO Barrows
Dispatcher Leclair	Det. Washburn	Ofc. Petlock	Ofc. Stanley	Ofc. Vinton	PSW Neuf
Dispatcher Cooke		Ofc. Wilson	Ofc. Hamilton	Ofc. Penniman	
Dispatcher Andrews		OPEN	OPEN		
Dispatcher Scott					
P/T Dispatcher Waitekus					
P/T Dispatcher Valiante					

POLICE DEPARTMENT

GRANTS

In 2016 BPD continued to leverage grant funds from state and federal sources to provide additional services to the community. Governors Highway Safety funding provided tens of thousands of dollars to pay for additional traffic enforcement. These funds also paid for much needed supplemental scene lights for collision investigation at no cost to taxpayers.

In 2016, we completed a Justice Assistance Grant (JAG) in the amount of \$17,062. We used this funding to send two officers to advanced traffic crash investigation training and to purchase protective and communications equipment for officers, increasing our safety and efficiency at the scene of major emergencies. These funds were also used to supplement salaries so more money could be spent on community policing. Officers spent many more hours out of their cars and interacting with citizens than they could have without it.

Through the State of Vermont's Homeland Security grant program, we were able to purchase and install an additional mobile computer for one of our cruisers, at a cost of about \$5,000.

The Governor's Highway Safety Program awarded us an \$8,000 equipment grant to purchase three new radar units, five new cameras and three portable crime scene lights.

The Governor's Highway Safety Program also awarded us \$19,000 to fund overtime traffic details focused on occupant protection/seat belt use, and driving under the influence of drugs or alcohol.

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)

Mission

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

Leadership

2016 was a transitional year for the leadership of the CID. Jeremy Evans, who was a lieutenant in the Patrol Division, transferred over to lead the CID in April of 2016. Lieutenant Evans brings over 20 years of policing and leadership experience into this position. Michael Carrier who led the CID for the past eight (8) years was transferred to patrol and is currently in charge of 1st shift. This positive change was beneficial to both divisions as Lt Evans brought new innovative procedures to CID and Lt Carrier brings a wealth of investigative experience to patrol.

Areas of Growth and Improvement

Reallocating resources to most efficiently investigate and clear open cases along with identifying and minimizing operational inefficiencies were major areas of progress in 2016.

The average investigatory time needed to complete cases was in excess of 134 days. By the end of the year that number was reduced to a 43 day average, and the oldest active investigation stood at 88 days. This quicker turnaround of cases was accomplished through maximizing efficiency and resources, which not only saved time but also enhanced the overall quality of the investigations being completed. Another byproduct of enhancing the quality of the investigations was that the clearance rate of the crimes investigated by CID increased slightly, rising to 92%.

Consistency and thoroughness of investigations are other areas that have been enhanced this year, primarily through the use of organized case reviews and monthly evaluations. The movement to a new case management system has facilitated the improvements in this area.

Death Investigations

A primary responsibility of the CID is the investigation of deaths that occur in Brattleboro. 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, and the State's Attorney's Office. The BPD investigated 32 deaths in 2016, none of which were determined to be homicides. Five were determined to be suicides, nine were considered to be accidental deaths, and 18 were determined to be natural deaths. These investigations stretched as far as the state of Hawaii and the country of Bulgaria.

Commercial Robberies

CID investigated 11 commercial robberies in 2016. Several of these robberies are believed to have been connected and committed by the same person. Five of these robberies have been cleared by arrest and the rest are still being 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/Child Advocacy Center to better serve juvenile victims of sexual crimes. This year, however, the BPD took the significant step of assigning Detective Erik Johnson 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. 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.

Computer Forensics

The CID has two detectives that are trained to execute forensic evaluations of smart phones and computers. This type of training is becoming more and more important as the amount technology involved in criminal activity continues to rise at an astonishing pace. In 2016, detectives completed forensic evaluations on 31 smartphones and 14 computer hard drives. Some of the crimes these items were tied to included disorderly conduct (threatening), assaults, robberies, 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 2016 the BPD destroyed over 335 pounds of medications through this program. This is up approximately 100 pounds over 2015.

SPECIAL INVESTIGATIONS

In today's age of technology law enforcement needs to have the proper training and equipment to deal with criminal investigations involving the internet and the numerous social media sites it provides. To not recognize this could result in the loss of evidence that may be crucial to the criminal investigation.

Internet Crimes Against Children's Task Force (ICAC) takes local, state, and federal agencies and unites them to combat online exploitation cases involving children. Each state has at least one ICAC office. The Vermont Attorney General's Office oversees the Vermont Internet Crimes Against Children's Task Force (VTICAC) Task Force. The Brattleboro Police Department is a member of the VTICAC Task Force and receives coverage for approximately \$6,000.00 in yearly forensic costs. The VTICAC Task Force recently purposed a new forensic computer for the Brattleboro Police Department to assist in investigating cases of this nature. VTICAC also covers training costs and travel expenses.

National Center for Missing and Exploited Children (NCMEC) report cyber tips to ICAC, which get doled out to law enforcement agencies around the country. Just recently the VTICAC reported two cyber tips regarding individuals in Brattleboro who were collecting and viewing images of child pornography. Due to the training and forensic equipment that the

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Brattleboro Police Department Criminal Investigation Division received, we were able to investigate, forensically recover evidence, and arrest the individuals who were viewing the child pornography.

As technology and law enforcement grows there are a variety of criminal investigations, not only related to online child exploitation that will also benefit from the skills learned. For example; someone who commits a burglary while carrying their smart phone. If investigators obtain that smart phone it could be examined and through its location services "digital bread crumbs" could lead investigators to other locations that had been burglarized.

The training that certain members of the Brattleboro Police Department received also includes public outreach in online safety. Members of the Brattleboro Police Department have spoken to a multitude of schools (K-12) and adults on a variety of internet safety topics. The Brattleboro Police Department is not only reactive, but proactive when it comes to online safety.

On a weekly base the Brattleboro Police Department receives complaints regarding sexting, cyberbullying, unlawful computer access, child exploitation, and online fraud. Thanks to the partnerships that the Brattleboro Police Department has developed with local, state and federal agencies we are well trained and confident when dealing with these cases.

The Brattleboro Police Department has recently created a new partnership with the Child Advocacy Center (CAC) in Brattleboro. This partnership ties perfectly into the VTI-CAC work that the Brattleboro Police Department has been conducting for years.

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, SafePlace CAC/SUSI provides 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 Brattleboro Police Department, the Department for Children and Families (DCF), law enforcement agencies within Windham County, with support from Safe Place CAC/SUSI staff, comprised of a full-time Director/Child Forensic Interview Specialist, a full-time Law Enforcement Investigator from the Brattleboro Police Department, 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 2016, Safe Place CAC/SUSI served 25 Brattleboro residents and a total of 125 families and individuals through-out the county.

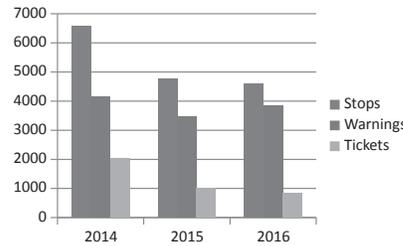
There have been numerous cases where children of Windham County have met with members of the Safe Place CAC/SUSI team regarding nude images they have sent of themselves, to online predators, out of fear of retribution. Meeting with these children in

a "Safe Place" that has In a kid friendly environment and the proper investigative tools is invaluable.

In all, these cases tend to spread to multiple jurisdictions around the country leaving local law enforcement quite a challenge, as well as contain some of the most sensitive and difficult criminal matters.

MOTOR VEHICLE DATA

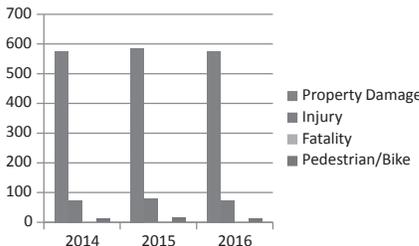
In 2016 the Brattleboro Police Department made 4,594 motor vehicle stops. There were 836 citations issued along with 3,834 warnings.



3-year Motor Vehicle Enforcement Comparison

Total Motor Vehicle Accidents: 655
Property Damage Only: 576
Accident with Injury: 78
Fatality: 1

Brattleboro had one fatal vehicle collision in 2016. A motorcyclist was killed when he lost control of his vehicle in a curve and struck an oncoming car. Alcohol and drugs were not a factor in this collision.



3-Year Crash Comparison

2014-2016 Pedestrian/Bike Crashes
Total for 2014 = 11 Total for 2015 = 16 Total for 2016 = 12

CRIME ANALYSIS

Heroin and opiates continue to wrack our community both from a public health standpoint and by playing a significant role in policing. BPD responded to 62 reports of overdoses this year. This represents a 67% increase over 2015. The data does not show whether this is due to greater reporting rates or greater overdose rates but regardless; the increase shows a sustained community problem. The total number of actual overdoses in Brattleboro is significantly higher than this as friends or family frequently bring overdosed subjects directly to the hospital.

Patrol officers regularly conduct traffic stops, surveillance, and interdiction with low level offenders and users, largely in the downtown area of Brattleboro. This has resulted in numerous arrests for the possession and

sale of heroin. In many cases these defendants are referred by the courts to treatment programs to get the help they so desperately need.

Brattleboro's narcotics detective, currently assigned to the Vermont Drug Task Force, was successful in arresting and charging several higher level drug offenders that prey on our community. 65 of these cases were indicted federally, insuring a more significant penalty and greater supervision once released. There were 35 cases that were handled at the state level. In the two years since we have assigned a member of our department to the Task Force there have been 100 criminal cases, 3,425 bags of heroin and 152.6 grams of cocaine/crack removed from the streets of Brattleboro. The street value of the heroin is approximately \$34,250.00 and the cocaine/crack \$15,236.00. In addition, the Task Force seized \$13,545.00 in drug proceeds.

A Brattleboro police officer was selected last year by the State of Vermont for assignment as a Drug Recognition Expert (DRE). This year the officer attended training as far away as Arizona, at no expense to the Town, in order to become expert at identifying what drugs may be influencing an impaired driver. The officer is also able to provide assistance to other area agencies in need of a DRE. During calendar year 2016 15% of BPD's DUI arrests were of drug-impaired drivers, most of them high on heroin or prescription pills. This is up from 10% last year.

BPD remains a busy department, with total calls for service continuing to increase. In 2015 our call volume increased by 6.6% to just over 10,000 calls. The growth continued in 2016 with 3.5% more calls to just under 11,000 (10,902), despite a stagnant population. Even with this additional externally generated work, officers got out of their cars and walked neighborhoods and downtown 17% more this year than last. There were 2,295 hours of assigned walking patrols conducted and numerous others that were self-initiated. This demonstrates the officer's commitment to get out of their cars, meet the people, and work through problems.

TOTAL INCIDENTS: 10,902
Total Arrests: 660

2016 Law Total Incident Report, Top Ten by Nature of Incident

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

- #1 Suspicious Person/Circumstance= 1315
- #2 Animal Problem = 715
- #3 Agency Assistance = 688
- #4 Traffic Accident w/Damage = 649
- #5 Theft = 610
- #6 Citizen Dispute = 539
- #7 Lockout = 453
- #8 Welfare/Suicide Check = 470
- #9 Burglary Alarm = 368
- #10 Citizen Assist = 355

2016 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.

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- #1 Suspicious Person/Circumstance = 1773
- #2 Agency Assist = 751
- #3 Animal Problem = 705
- #4 Citizen Dispute = 594
- #5 Accident Report-Damage = 567
- #6 Welfare Check = 485
- #7 Lockout = 450
- #8 Citizen Assist = 416
- #9 Trespassing Violation = 380
- #10 False Alarm = 326

Law Incident Comparison of 2015 to 2016

From 2015 numbers:

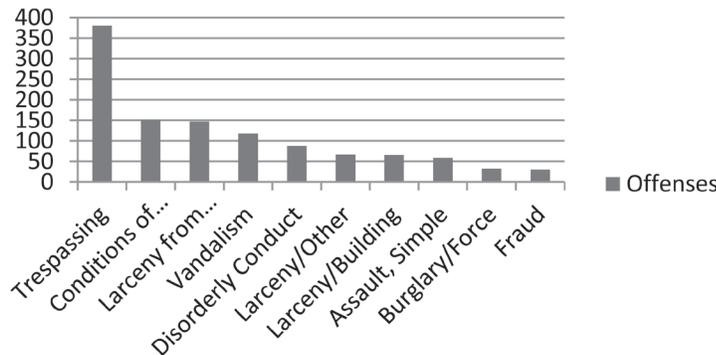
Sex crimes increased from 12 to 22.
 Larcenies increased from 360 to 424, with larceny from a motor vehicle increasing from 58 to 151.

Vandalism increased from 139 to 157.
 Trespassing Violations stayed about the same at 414.
 Robbery increased from 13 to 20.
 Burglary stayed about the same, with 65 incidents, versus 66 in 2015.
 Aggravated Assault was down from 144 to 112, and Simple Assault was down from 26 to 18.
 Motor Vehicle Thefts were up from 11 to 16.
 Possession of Regulated Drugs was up from 26 to 41, with 2 charges for cultivation.
 DUIs were down from 49 to 34.
 Disorderly Conduct stayed about the same.
 Conditions of Release Violations increased from 193 to 207.
 Vandalism was up from 139 incidents to 157.

Law Incident Comparison of 2015 to 2016 for non-criminal incidents

Accidents with Injury increased from 69 to 78
 Accidents with Damage stayed about the same as 2015, decreasing by 7.
 Animal Problems decreased from 870 to 832.
 Citizen Disputes increased slightly from 627 to 660
 Citizen Assists increased from 371 to 424
 9-1-1 Hang-up investigations increased from 158 to 168
 False Alarms were down from 323 to 284
 Requests for Mental Health Assistance increased from 97 to 149.
 Welfare Checks were up from 399 to 499.

Top 10 Offenses of 2016



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	2014	2015	2016
Consent Search	40	27	34
Death Investigation (Undetermined)	4	2	0
Suicide	9	2	5
Accidental Death	6	3	6
Natural Death	17	5	16
Sex Offense-Forcible Rape	13	2	8
Sex Offense-Attempted Forcible Rape	2	0	0
Sex Offense-Forcible Fondling	13	7	4
Sex Offense, Statutory Rape	6	1	0
Sex Offense, Child Molestation	10	1	8
Attempted Sex Offense	1	0	0
Sex Offense, Forcible, Other	2	1	2
Robbery	24	13	20
Aggravated Assault	53	26	18
Assault, Simple, Not Aggravated	267	144	112
Assault, Intimidation	15	9	7
Stalking	9	6	3
Burglary/B&E—Force	73	36	38
Burglary/B&E—No Force	57	30	27
Larceny—Pocket Picking	4	2	5
Larceny—Purse Snatching	2	2	4
Larceny—Shoplifting	226	114	106
Larceny—From Motor Vehicle	164	58	151
Larceny—Auto Parts/Accessories	4	1	4
Larceny—Bicycles	28	17	13
Larceny—From Building	181	78	69
Larceny—From Coin-Op Machine	1	0	1
Larceny—All Other	173	88	70
Larceny—Skis/Ski Equipment	0	0	1
Theft of Motor Vehicle	21	11	16
Arson	5	5	2

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Forgery/Counterfeit	16	4	0
Fraud, Bad Checks	9	7	0
Fraud	96	53	31
Fraud-Impersonation	2	1	0
Fraud—Wire	3	1	2
Embezzlement	7	4	3
Stolen Property	21	9	6
Vandalism	317	139	157
Weapon Law Violation	3	2	6
Prostitution	1	0	1
Lewd-Adultery	48	13	18
Obscene Literature-Sale/Possess	0	0	3
Peeping Tom	3	0	0
Pornography/Obscene Material	6	2	6
Sex Offender-Failure to Register	12	8	5
Regulated Drugs—Sale of	3	0	2
Regulated Drugs—Possession of	5	26	41
Regulated Drugs—Cultivation of	1	1	2
Prescription Fraud	1	1	0
Controlled Substance/Drug Equipment	19	4	18
Drugs—Civil	33	13	15
Child Offense	28	19	9
Mistreatment of Elderly	1	1	0
Contributing to Delinquency of Minors	2	1	0
Runaway Juvenile	15	3	8
Domestic Abuse Order Violation	29	16	15
Driving under the Influence	93	49	34
Liquor Violation	28	11	11
Disturbing the Peace	8	7	9
Quarrels	12	3	0
Family Disturbance	298	165	135
Disorderly Conduct—Other	273	142	141
Blackmail	1	1	1
Conditions of Release Violation	321	193	207
Impeding Police Officer	45	25	31
Discharging Firearms	0	0	2
Phone Offenses	10	3	0
False Information to Police	24	11	12
Kidnapping	16	6	4
Escaping from Custody	1	0	0
Perjury	2	1	0
Probation/Parole Violation	7	3	0
Public Nuisance/Pranks	1	0	2
Subversive Activities	1	1	0
Trespassing Violation	894	413	414
Bomb Threat	2	1	0
Fireworks	40	20	24
Obstructing Justice	4	2	0
Cruelty to Animals	1	1	0
Vagrancy	15	6	1
Fugitive	25	13	9
Arrest on Warrant-Federal Check	3	3	2
Arrest on Warrant-Police Check	219	125	135
Accident-Fatal	1	0	1
Accident-Injury	132	69	78
Accident-Damage	1108	583	576
Motor Vehicle Disturbance	334	198	159
Careless/Negligent Operation	28	11	17
Attempting to Allude Police	3	1	2
Driving License Suspended-Criminal	105	39	41
Leaving Scene of MV Accident	43	28	15
Littering	48	35	34
Fire Investigation	4	3	3
Fire Alarms	8	5	5
Assist Fire Investigation	2	0	0
Bomb Squad Team Response	1	1	0

CENTRAL DISPATCH

2016 was an eventful year for Brattleboro Central Dispatch. We answered approximately 120,000 phone calls this past year. Of those phone calls 10,919 became calls for service for the Brattleboro Police Department. 2,498 were calls for service for the Brattleboro Fire Department and 5,077 were calls for service for Rescue Inc. The center is cov-

ered by 2 dispatchers 24 hours a day 7 days a week. With this many calls for service, we are kept pretty busy. Dispatch also handles communications for the Department of Public Works after hours and on weekends. This is especially important during weather related emergencies and major incidents involving infrastructures which are maintained by DPW.

Dispatch is currently fully staffed for the full-

time positions at 8 employees. We also have 2 part time dispatchers that fill shifts when needed. We hired 2 new full-time employees this year. Alexandra Andrews came to work for the center in the middle of January, and Henry Scott, who was previously employed by the town started in June. Both have completed their training and are on their own. Unfortunately, we did have a couple employ-

POLICE DEPARTMENT

ees leave the center this year as well. Jaymi Ferno left full-time employment and Neena Howland left part-time. We are currently looking to hire another dispatcher and a part-time dispatcher.

All dispatchers participate in monthly training worksheets. These are built in-house by dispatchers and distributed to all to keep their skills sharp. Several dispatchers also participated in some outside trainings as well. Most notably was the Brattleboro School Crisis plan with a focus on Parent-student reunification. Dispatch worked closely with the school district and emergency services in this exercise making sure the re-unification of students with parents happened smoothly and efficiently. Dispatch was instrumental in the BMH Hazmat awareness drill that occurred this fall. Dispatch handled all of their normal emergency traffic in addition to the radio traffic that the drill produced. A communications specialist from Dispatch was sent to assist in running the command post during the drill.

It is an exciting time right now as we are currently making provisions to move to our new facility at 62 Black Mountain Road. Our

console that is almost 20 years old is due to be upgraded as well as some of our radios and antenna's. It will be a challenge to make the transition smooth. We are all looking forward to not only being in a new space but being able to provide the best service possible to the agencies we dispatch for.

CPCC (CITIZEN POLICE COMMUNICATION COMMITTEE)

The 5-member committee's charge was amended by the Selectboard 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 McCaffery, Darah Kehnemuyi, Ben Coplan, and Christine Linn. There is one vacancy.

We had a total of 20 complaints in 2016 that required the command staff to conduct an investigation. Fourteen of those complaints were generated externally and 6 were inter-

nally generated. A majority of the complaints were for rudeness/unprofessional behavior or procedural issues. There was one complaint of Use of Force in which the officer was exonerated. Two of the complaints were mediated, and four resulted in training even if it was found not sustained.

There were 6 internally generated complaints. Four of the six were found to be sustained. All internal complaints resulted in training or procedural correction.

I am particularly proud of the work of our supervisors. 30% 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.

FIRE DEPARTMENT

CHIEF'S REPORT

If you were asked to compile a list of the services provided by your fire department, it probably would not include all the things that we do. Someone once said a firefighter needs to know about 26 different trades and careers to be a good firefighter. At first, that sounds unrealistic, but when you think about it, it is highly possible a firefighter can be called upon at a moment's notice to respond to an incident where they may need some knowledge of building construction, electricity, plumbing, mechanics or other trades, professions or jobs as part of their daily routine on duty. Though you may not see them on a daily basis, Brattleboro firefighters are out performing fire prevention inspections, creating and updating pre-fire plans, engaging in mandatory daily fire/rescue training, doing physical fitness training, or just maintaining the fire station, apparatus, tools and equipment. The Brattleboro Fire Department, as well as fire departments everywhere, are asked to do much more than in the past. By department standards, Brattleboro firefighters are expected to be very proficient at fire suppression, provide medical care for the sick and injured, car accidents and extrication of trapped victims, rescue work such as high angle and low angle rope rescue, water rescue, ice rescue, confined space rescue and hazardous materials decontamination. Brattleboro Fire also has eight members that belong to the VT Urban Search and Rescue Team. The team is made up of emergency services personnel from all over the state and in the national framework are designated as VT Task Force 1. They are special trained in many advanced rescue disciplines and can be deployed anywhere in the country during a disaster.

There also continues to be a lot of attention and training on terrorism, large event response and mass casualty and our school crisis response plan. In April, local emergency

services and several partners, including the school district, will be holding a training exercise to test several elements of our School Crisis Response Plan. It is important to understand that no one is immune to acts of violence: no town is too small, or too remote to eliminate the possibility of a tragedy playing out in our community. 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.

On August 4, 2016 a ground breaking ceremony took place at the site of the new Station 2. Through late summer and fall contractors worked through the different phases of construction and then moved on to the inside work over the winter. As you read this there is a very good chance that we are now responding out of our new "home" in West Brattleboro, which has a move in date of March 1, 2017. Central Station, where construction began in October, will be done in three phases of construction to allow us to move different functions of our operations around the construction. Phase 1, the new apparatus bays addition on the rear of the existing building, will be under construction come March and renovations will have started in the existing building. As of this writing, everything has gone smoothly and on schedule and the project team has been great to work with. We are excited to see the end to the construction and a new era of protecting Brattleboro out of our new quarters. We would also like to thank everyone who supported the project and helped



Newfane Creamery Fire, March 3, 2016

to make it possible.

As the Town continues to struggle with tight budgets in an effort to keep taxes down, the reality of an aging fleet in the fire department is starting to take its toll. In November we took a 1998 engine out of service due to a cracked frame. We also have a 1991 ladder truck, 1993 engine and a 1999 rescue truck that are all due for replacement in the near future. In an effort to relieve some of the financial strain we are looking to replace an engine and the rescue truck with a combination vehicle called a rescue pumper, reducing our fleet by one vehicle. Some operational hurdles will have to be worked through but I feel this is a very prudent move for the department and the Town. In November we also applied for an Assistance to Firefighters Grant from FEMA in the amount of \$990,000 to replace our present aerial ladder. If we are successful with the grant, it would be awarded in March/April of 2017. We could then remove the replacement cost of \$990,000 from the Capital Budget, saving this cost to taxpayers and making money available for other Capital expenditures.

2016 has also brought on several person-

FIRE DEPARTMENT

nel changes within the department. Assistant Chief Peter Lynch, Captain Mark Geno and Firefighter Shawn Hammond all left the department to pursue a new chapter in their lives. AC Lynch, a 32 year veteran of the department, left in August after accepting the position of Chief of Training at the VT Fire Academy. Captain Geno announced his retirement and his last day was also in August after 30 years of service to the citizens of Brattleboro and FF Hammond left the department in April to pursue a career in law enforcement. He was a 15 year member. These departures represent a combined total of 77 years of experience that will be greatly missed. Due to these partings there has been a lot of upward movement and three new entry level hires. In September Len Howard, a 29 year veteran of the department, was promoted to the position of Assistant Chief. David Emery Jr and Jason Davis were promoted to the rank of shift captains, and Josh Jones and Kurt Schmidt were both promoted to the rank of lieutenants. I am proud to say that all of these promotions came from within the department, a testament to the dedication and knowledge displayed by all of them as they aspire to advance their careers. In 2016 we also hired three entry level firefighters; In April we hired Chris Fellows, in September we hired Kyle Rabideau and in October we hired Alex Morin. All three come to us with some prior experience in the fire service, have progressed well through their probations and it is a pleasure to have them working in Brattleboro.

Almost every year since I have been writing an annual report I have mentioned the need for smoke and carbon monoxide detectors in your homes. Statistics show that three of every five home fire deaths resulted from fires in homes with no smoke alarms (38%) or no working smoke alarms. Working smoke detectors provide early warning to occupants while a fire is still small. This accomplishes

two things, it allows you to escape while there is still time but it also gives us the chance to extinguish the fire before it gets out of control, affording us a much safer work environment. Carbon monoxide, also known as CO, is called the "Invisible Killer" because it's a colorless, odorless, poisonous gas. More than 150 people in the United States die every year from accidental non-fire related CO poisoning. Causes of CO poisoning include faulty, improperly-used or incorrectly-vented fuel-burning appliances such as generators, furnaces, stoves, water heaters and fireplaces. Locally every year we have at least one instance where these detectors have given early warning and possibly saved lives. Smoke and carbon monoxide detectors save lives, install and maintain them in your homes. Protect the lives of you, your loved ones, and ours.

Brattleboro firefighters have all chosen to take the oath of service to our community. When we took this pledge, to serve, we took on the responsibilities associated with it. It requires us to continue educating ourselves, stay physically fit, and mentally prepared for anything that comes our way. It also means that our behavior is held to a higher standard, both on and off the job. We do not take this oath lightly; many men and women have given their lives to build our fire service into what it is today. We all work hard to deliver the services Brattleboro citizens expect and deserve. I invite you to visit the stations, become familiar with the services we strive to provide, and come to know us. Have a safe and prosperous 2017.

Michael Bucossi
Brattleboro Fire Chief



Newfane Creamery Fire, March 3, 2016

INSPECTIONS & PREVENTION REPORT

I would like to thank Assistant Chief Peter Lynch for his thirty two years of service to the Town of Brattleboro, with nine of those years as Assistant Chief, Fire Inspector, and Health Officer. With his dedication and leadership this town is much safer. I, look forward to continuing the same effort.

In 2016 FF Rusty Sage and FF Matt Casabona have completed Fire Inspector One training and have become Certified Fire Inspectors. They are joining FF Allyn Olney and me in conducting fire safety inspections for the citizens of Brattleboro.

The inspections we perform are conducted in existing rental units and commercial buildings. These are the minimum requirements per National Fire Protection Agency (NFPA) Life Safety 101 and 1. The Vermont Division of Fire Safety (VTDFS) inspects all new construction, renovations performed to existing buildings, and complaints received. There will be a representative from the fire department

at the inspections the state conducts. It is required to submit a construction permit to the VTDFS, when new construction or renovations are being planned and the construction cannot be performed until an approval letter is received from the VTDFS.

The items that are looked for when we conduct an inspection in an existing building is smoke/carbon monoxide detection, proper egress paths and secondary egress, fire extinguishers, sprinkler head over each heating units, fire doors, handrails, electrical panels labeled, heating appliances serviced every two years, hoarding, guards on stairs and decks, and maintained building services. These inspections look for any health code violations per the Vermont Health Code manual.

In 2016 there was 140 inspections completed by the Fire Department. The Vermont Division of Fire Safety and the Fire Department conducted 358 inspections together. The 140

inspections the fire department staff conduct, not only looks for fire code issues, they also are enforcing the Vermont Health Codes. I, as the Town Health Officer and Brian Bannon as the Assistant Health Officer handled 100 separate health complaints, along with our other assigned duties.

As I write this report, 2,124 civilians have died in home fires in the United States, and the United States averages 430 deaths from carbon monoxide poisoning. It is crucial that every home has a working smoke/carbon monoxide detector on every level of their home. Let's all continue to work together in making this a safe community.

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

MUNICIPAL FIRE ALARM

The Town of Brattleboro owns and operates a 100 milliamp telegraph gamewell municipal master box system. It has been found that early forms of this system date back to the early 1900. The system has undergone many upgrades over the years and due to the dedication and integrity of the Alarm Superintendents that have maintained the system is the reason it is 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 the continuous loops are 255 master boxes attached to building alarm systems to notify the fire dept the instant the internal building alarm is activated. Also attached to the continuous 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.

Current alarm receiving equipment dates back to the mid-1980 and we are planning to perform some much needed upgrades as part of the fire station renovations.

On an annual basis sections of aging cable are replaced to keep the system in good working condition to transmit alarms back to the fire department. Several circuits received some cabling replacement this year.

In 2016 we added several new master boxes attached to building alarm systems. The Windham and Windsor Housing Trust renovated buildings on Clark St, Green St, Birge St, Horton Pl and Cross St, all of which received a master box attached to the sprinkler system to notify the fire department of a sprinkler flow. We added an alarm box to the Brattleboro Museum, The new Red Clover Commons on Fairground Rd and GS Precision received an upgrade and relocation of the master box.

In 2017 we are planning to revise the municipal fire alarm requirements. This will provide a minimum requirements for contractors to follow when developing or renovating a property in Brattleboro. With using our electronic forms we are hoping to make the process easier to navigate with online forms. We will also be exploring newer technology to transmit alarms back to the fire dept. With new technology we could provide a much better service to the property owners in Brattleboro. It has been proven that operating our own municipal alarm system saves the town money by utilizing our own 24 Hr dispatch center to receive alarms rather than paying an answering service for this. It has also been proven that having alarms come directly to the fire dept it gets the crews to the emergency faster which translates to less property damage and

increased fire fighter safety.

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

2016 Fire Alarm totals

1213 records were entered into the database

256 fire drills conducted

185 master box alarms responses (5 of these were actual working fires)

1117 master boxes taken off automatic for alarm system repairs.

Fire/Police/DPW Communications

In 2016 we made upgrades to DPW communications infrastructure. This upgrade was an effort to bring down overall operating costs. We converted the existing transmit equipment that uses leased phone circuits from the phone company that have monthly fees attached to them to a repeater system eliminating the need for the phone circuits, which reduced costs.

Fire and Police Dept received software upgrades to the wireless radios that connect all of our transmit locations together. 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

2016 was a tough year for the traffic signals. With the interstate being reduced to one bridge over the west river with a width restriction. We are seeing wider trucks come through town and this has contributed to the lights being struck more often. Several intersections had infrastructure struck by motor vehicles this year and has translated to the intersection being in the flash mode until repair parts could be obtained. At times supplier are slow to get parts out. We are working hard to reorganize this department and to have more of the common, hard to get replacement parts on hand to be able to repair the intersection faster and limit the down time.

We are also looking into devices to help protect the traffic signal poles from being damaged. This will not stop all the cars but we are hopeful that it will create awareness of the signal location and deflect the slower speed impacts.

This year we also explored three different options to replace the downtown pedestrian push buttons. After a request for information was sent out we scheduled demonstrations from three different vendors of push buttons. A style button was selected to replace all the units downtown. Currently we have replaced the High St and Elliot St intersection because they had the most issues and will be working on the Flat St and Food Co/Op intersections in the coming months. Once this is complete

we will be looking at retrofitting the Canal and Fairground Rd intersections with the same style button to better serve that area.

We continue to monitor the traffic flow through town and look for ways to make things better. In 2016 we 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 at the present traffic flow we have is the most efficient we can have. One of the recommendations was to replace some of the pedestrian buttons that seemed to be having issues.

Police Fire Renovations Fire Dept

We are grateful to the people of Brattleboro to help get this project off the ground and to protect the men and women who are dedicated to protecting the citizens of Brattleboro.

Some of the new features you will see at the new Central Station and Station Two are, more energy efficient lighting, vehicle exhaust removal systems so that when the truck are backed in or driven out the exhaust is evacuated through a system that does not allow any of the fumes to enter the building and taller bays will eliminate the need to spend extra money when ordering new fire apparatus. One of the features that we are most excited about is the new more heart friendly fire station alerting system. This is the system that connect to Dispatch. When the dispatcher take a call that requires the fire dept to respond they alert the fire stations with this system. When the alert sequence starts it is at a low volume and gradually ramps up in a more heart friendly manner to reduce the stress on responding firefighters. A new phone system will connect Central Station and Station Two so members can access voicemail from either station and better respond to the needs of the citizens. New 70 foot communications tower at Central that will replace a failing 70 foot tower that is over 40 years old. A dedicated IT/Communications room that will house all the critical communication equipment for police and fire departments to get it out of a dirty basement. This is just a small list of the many new features of the new building and we are excited to open it up to the public to explore when finished.

Brattleboro Central dispatch

This department will be moving to the new Police Dept on Black Mountain Road. With this relocation Dispatch will be getting a completely new space new furniture and dispatching equipment. This new equipment will help the dispatchers be more efficient and speed up emergency processing time to get the emergency responders to the location of the emergency faster. This system will replace a dispatch console that is starting to show its age and replacement parts are really hard to come by.

2016 FIRE TRAINING REPORT

During 2016, Brattleboro Fire Department continued our mission of "...providing the best possible services to the citizens of Brattleboro." Department members logged more than 2000 hours of training over the course of the year. Some of the course topics included mental & physical well-being of emergency responders, modern fire attack, safely operating near solar panels, emergency medical services, and fire service leadership.

With recent retirements and others moving on to different career opportunities, BFD had the opportunity to offer training to some of the current staff in order to fill these spots. Two fire fighters recently completed training and certification as life safety/building codes inspectors. Two more fire fighters are currently completing training as fire cause investigators. The current staff also trained and

shaped four new fire fighters.

On top of the training that each member completes during their normal shift day, various members attended more than forty training opportunities throughout New England and New York. Brattleboro Fire Department also hosted an entry-level Fire Fighter I class for Windham County fire fighters.

With former Brattleboro Fire Department Assistant Chief Peter Lynch now serving as the Chief of Training for the Vermont Fire Academy, we are even more excited for 2017. The Vermont Fire Academy is currently building or refining the courses it offers. We anxiously await the rollout of fire fighter survival and aerial apparatus classes which we hope to host during this year.

Also in 2017, BFD will host a National Fire Academy class, "Leadership I for Fire & EMS:

Strategies For Company Success". The Brattleboro Retreat has graciously allowed us the use of a vacant structure for training. The building was used often during 2016 and will be used even more often in 2017 as the BFD training committee develops additional training programs for the structure. Some of the training evolutions will include search & rescue, fire fighter survival, hose line advancement, ladders, rapid intervention for fire fighter rescue, and incident command.

Advances in technology and research capabilities are not unique to the fire service. What is unique is that our firefighters actively seek education that will keep them and our citizens as safe as possible.

David J. Emery Jr.
Captain / Training Officer

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 2016 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.

In the spring of 2016 we added a play structure with donations from the Brattleboro Retreat Board of Directors Fund. In the fall of 2016 we enhanced the seating area behind the backstop at the softball field. The area was designed by Emily A. Davis Ecological Design & Consulting and Bellco Excavation executed the design. This was made possible through a donation from G.S. Precision in memory of Daryl S. Sargent.

Members of the West River Park Committee continue working hard on the development plans and fund-raising efforts. The Park development is nearing its completion. To date the Committee has raised over \$875,000.00 in donations and pledges. A special thanks goes to the Committee Members and Sub-Committee Members: Paul Freed, Ben Underhill, Brownie Towle, Dennis Hamilton, Dr. Robert Tortolani, Matt Henry, Chuck Cummings, Corky Elwell, Betsy Gentile, Bob Neubauer & Peggy DeAngelis.

Skate Park

The BASIC Skateboard Committee members: Jeff Clark, Joe Bushey, Spencer Crispe, Francine Vallario, Melissa Clark, Elizabeth McLoughlin 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 \$60,000.00 in donations/pledges/and grants. 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 Committee has been working hard to secure their local and state grants to build a Dog Park at Living Memorial Park. All permits have been secured. A special thanks to Rachel Selsky for spearheading the fundraising efforts. To date over \$20,000.00 has been raised money through grants and fundraising efforts. It is anticipated that the Dog Park will be constructed in the spring of 2017.

Gibson Aiken Center Window Replacement

In the fall of 2015 the following windows were replaced at the Gib-

son Aiken Center:

- (18) Twin Single Hung Units in Gymnastics Rm & Back Stairwell
- (2) Single Dead Lights in Gymnastics Rm
- (13) Single Double Hung Units on the First Floor
- (8) Single Double Hung Units on the 3RD Floor in the Program Rooms

Fundraising Efforts

The Department was able to make several improvement through fundraising efforts: A new scoreboard was purchased at the Gibson Aiken Center. This was made possible from generous donations from Brattleboro Area Reality, and the Men's and Women's Basketball 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 will be installed in the spring. Over the winter months we will be doing some tree work at the Brattleboro Common. We will be removing 4 dead trees and grinding the stumps along with dead liming 15 other trees. We worked with the Dan Adams Tree Worden and the Tree Committee on this project. Once the project is complete we will work with the Tree Committee on tree replacement. Arbor Climb is the vendor that will be doing the work.

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	2015
SPRING		
Girls Youth Softball	19	30
Pitch & Run	1	9
Small Fry Baseball	75	63
T-Ball	56	58
Youth Lacrosse	67	91
SUMMER		
Afternoon Fun	22	20
Arts in the Park (weekly)	30-60(weekly)	30-60(weekly)
Baseball Camp	13	14
Basketball Camp	44	30
Day Camp	365	386
Gymnastics Camp	176	175
Lacrosse Camp	16	33
Little People	0	12
Men's Softball	469	408
Pilates/Yoga	23	31
Soccer Camp	78	61
Swim Lessons	141	143
T.G.I.F. Morning Matinees (Weekly)	125 per week	150 per week
Tennis Lessons	0	9

RECREATION & PARKS

Track & Field	28	27
US Sports Inst.	32	11
Women's Softball	174	173
Adult Ultimate Frisbee	45	49
Magical Earth Retreats Camp	16	8
Mad Science	23	14

FALL	2016	2015
Girls Field Hockey	23	21
Kindergarten Soccer	33	32
Youth Soccer League	118	155

WINTER	2016	2015
Adult Soccer	0	20
Adult Volleyball	33	34
Badminton	20	12
Basketball Clinic	30	22
Boys Youth Basketball	74	77
Chess Class	18	8
Coed 1st & 2nd Grade Basketball	43	42
Girls Youth Basketball	45	27
Gymnastics (Includes Team)	382	536
Indoor Soccer – Grades K-6	29	53
Kindergarten Basketball	22	24
Kung Fu	38	14
Men's Basketball	164	165
Movie Matinee	35	30
Open Gym/Game Room (daily)	20	20
Open Tot Gym (2 x a week)	15	20
Pilates/Yoga	23	42
Speed Skating	4	6
Women's Basketball	42	33
Tai Chi	21	0
Winter Little People	0	4
Zumba	39	13
*Fencing	23	
*Sewing (adult & youth)	13	
*Table Tennis	38	

SPECIAL EVENTS	2016	2015
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	257
Horrible Parade	150	187
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
Winter Mini Camp	12	9
*New Program		

	Total Daily Attendance	Total Season Passes	
Facility	2016	2015	2016 2015
Skating Rink	18,326	17,537	90 42
Swimming Pool	10,215	8,995	182 161

Special Activities:

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

The New Year's Eve Celebration "Last Night" to welcome in 2016 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 orga-

nized 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
WII - games	Pickle ball

My thanks and appreciation go to the Recreation and Parks Staff, Kim Isaacsen (Administrative Assistant), Jessy Cudworth (Assistant Director), Sarah Clark (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), Renee Woliver (Vice Chairman), Bethany Ranquist, Ben Underhill, Bill Wilson, Todd Fontaine and Jessica Gould. Their support and assistance are invaluable to me as well as the Department.

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

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

Carol Lolatte
Recreation & Parks Director

RECREATION & PARKS



Super Bike Day Sgt Penny Witherbee and Lt Brady Walsh putting their lives on the line for kids



US Air Force Heritage Brass Band performing a free concert on The Common



Wreath Making workshop



Cookie decorating at Santa's visit. Cookies made by BUHS Culinary Class and frosting donated by VT Country Deli

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 system, sidewalks, 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 improvements on South Street, Thayer Ridge Road, Bonnyvale Road, and Mather Road. South Street and Thayer Ridge were both reclaimed and repaved. Bonnyvale Road and Mather Road got an overlay. In addition to the annual capital paving, the Town received a grant from the State of Vermont for impacts associated with the I-91 Bridge project. The funds were enough to overlay Western Avenue from I-91 to the intersection with Green Street and also overlay Upper Dummerston Road from the town line to Route 30. The funding also allowed us to stabilize a large washout caused by a culvert on Upper Dummerston Road near Hillwinds.

This year, two substantial capital projects were completed. The Green Street Retaining Wall was completely rebuilt and the project went very smoothly with funds from our budget and a generous grant from the Agency of Commerce and Community Development. After being down to one lane after a hole was

discovered in the bridge deck almost 2 years ago, the Elliot Street Bridge got a new deck and railings. This was a Vermont Agency of Transportation project that was able to be completed in less than three months. We were also able to install another pedestrian push button signal on Linden Street due to a funding partnership with the Brattleboro Retreat. Towards the end of the construction season, DPW staff worked closely with a contractor to repair and shift the retaining wall on Whipple Street to slightly widen the pedestrian walkway on that narrow street. Repairs were also made to the crumbling stone retaining wall on Pine Street. DPW staff also engaged in two planning efforts including a town wide drainage evaluation and a comprehensive study of the traffic light system in town, which was discussed at a Selectboard meeting. In February, a heavy rain storm causing several large washouts on Black Mountain Road, South Street, and Bonnyvale Road, among others. After the emergency stabilization measures were complete on Black Mountain Road, several hundred feet of bank required repair work and armoring with large rock.

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 experimented with communicating muddy road conditions to local delivery businesses and bus companies on a daily basis. This program was well received and we plan on continuing with it next year.

MAINTENANCE DIVISION

The Maintenance Division staff does all of the maintenance and repairs of equipment for all the Divisions of the Department of Public Works, which includes the Highway Division, the Distribution and Storage Division, Water Treatment Plant, and Wastewater Treatment Plant. The mechanics work on large and small trucks, tractors, loaders, graders, backhoes, and other specialty equipment such as the sewer flusher and the rodding machine. They also work on all the small equipment such as pumps, chain saws, 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 and filters, and hardware such as nuts, bolts, hoses,

the 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 million gallon water tank located on Black Mountain Road was replaced. This tank is an essential component to the Town's water system by providing water to the Putney Road area and plenty of storage in the event of a large fire. The new tank is made of glass fused steel and was put online in December.

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

DISTRIBUTION and STORAGE

Utilities personnel was on hand to upgrade the manholes and valve boxes ahead of the paving performed this year South Street, Thayer Ridge Road, Bonnyvale Road, Mather Road, Western Avenue, and Upper Dummerston Road. They responded to 7 water main breaks, maintained 7686 linear feet of sewer lines, performed 127 meter change outs, 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.

This division was involved in several larger projects such as lining the water main on Frost Place, assisting contractors with work on the Black Mountain Water Tank Replacement Project, doing preparatory work for the Chestnut Hill Reservoir Stabilization Project (which we anticipate to occur in 2017), and installing a new water line from Grove Street into the Municipal Center for the sprinkler upgrade. They were also instrumental in working with contractors to close out the Black Mountain Gravity Sewer Project, which replaced a failing wastewater pump station with gravity sewer line, direct drilled under I-91.

WASTEWATER TREATMENT PLANT

On a daily basis, staff at the Wastewater Treatment Plant perform 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 the Distribution and Storage Crew to upgrade and repair the pumps at both the Exit One pump station and 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 or by phone at 254-4255.



Elliot Street Bridge



Creamery Bridge RRFB



Black Mountain Water Tank



Green Street Retaining Wall

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 2016 the Health Department:

Supported healthy communities: Brattleboro Area Prevention Coalition was awarded \$45,000 to promote tobacco control and received Regional Prevention Partnership funding to reduce underage and binge drinking and reduce prescription drug misuse/abuse through a targeted regional approach.

Provided WIC nutrition services and healthy foods to families: We served about half of all Vermont families with pregnant women and children to age five 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.

Worked to prevent and control the spread of disease: In 2015 we responded to 262 cases of infectious disease in Windham

County. In 2015, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide.

Aided communities in emergency preparedness: In July of 2016 we participated in a large-scale exercise at the Brattleboro Area Middle School to practice our procedures for distributing medicine, to keep people from getting sick in case of a public health emergency. For 2016/17, \$10,000 will fund training for Windham County's Emergency Medical Services and Medical Reserve Corps. In addition, \$137,812 will support emergency preparedness capabilities at Brattleboro Memorial Hospital, Brattleboro Retreat and Grace Cottage Hospital.

In 2016, we worked with eight local practices to increase their **childhood vaccination rates**. We also offered four presentations to educate the community on Lyme disease and Anaplasmosis.

We are fortunate to be 1 of 5 District Offices that has a **public health dental hygienist** (PHDH) on staff. PHDH priorities are: helping to link WIC clients (pregnant and post-partum women, infants and children to age 5) and adults with dental practices who will accept Medicaid dental benefits; providing oral health education for pregnant women and infants from age 1; collaborating with community service organizations such as United Way, Groundworks, and our hospital

Community Health Teams; supporting and being a resource to town residents with oral health concerns; supporting VDH Oral Health programs such as: The Tooth Tutor School-Linked Sealant Program, Fluoridation Program, Oral Health Care while Pregnant, Well Child Dental Assessments & Fluoride Varnish Applications in Medical Practices and Age 1 Dental Visits.

For more information, news, alerts and resources: Visit us on the web at www.healthvermont.gov.

Join us on [facebook.com/vdhbrattleboro](https://www.facebook.com/vdhbrattleboro) and follow us on www.twitter.com/healthvermont.

State of Vermont Department of Health

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HealthVermont.gov

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[fax] 802-254-6360

[toll free] 888-253-8805

Agency of Human Services

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 criminal action, 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. We operate with a staff of three part-time employees and an intern, and receive funding through Vermont's Department of Corrections.

Services

Reparative Probation and Direct Reparative Court Referrals:

This program utilizes 35 volunteers to staff seven panels which meet once per month. Individuals who have been charged with non-violent crimes, and plead guilty are sentenced to participate in this program, in lieu of a fine or term of probation. Each offender who participates in Reparative Probation attends four meetings over a four-month period with the same panel of volunteers. The purpose of the reparative program is to help the offender see his or her impact on the community, their family, employer, and others by his or her actions. The offender is allowed to take full responsibility for criminal actions and for developing a plan around how the harms done can be repaired.

We also continue to offer victim-offender dialogue in disputes between parties when appropriate and requested by the victim, court or State's Attorney's Office.

Justice Alternatives:

This program works with first time offenders who have committed low level offenses. Trained volunteers and staff conduct a meeting in which the offender and the victim meet with each other to work out a solution to the conflict. Many of the referrals come directly from Brattleboro Police officers. The State's Attorney allows us to see these cases in lieu of filing charges with the court, which would normally result in prosecution and a record.

Offender Reentry:

This program provides Circles of Support and Accountability for people recently released from prison. The COSA teams come together around one individual who is leaving prison and demonstrates the need and desire to benefit from volunteer support. Each COSA has three or four community volunteers who meet weekly with the core member. The goal of the COSA is to support the individual while keeping him accountable for his progress upon release from prison.

Our Center employs an Offender Reentry Specialist. This person's main job is to help our core member secure employment upon conditional release from prison. He also does

navigation of government and social services, chaperones family visits when requested by Corrections, assists with transportation, and spends time with core members exploring pro-social activities in Brattleboro.

Mediation:

Any two parties who are engaged in a dispute can apply to the Justice Center requesting mediation. If both parties are interested in pursuing mediation, a time will be set up and a trained volunteer mediator will facilitate the meeting.

Community Education and Conflict Resolution:

Justice Center staff are available to address community based conflicts when asked by the Town Manager or Selectboard. We also work with the Brattleboro Housing Authority in assisting parties resolve disputes.

Volunteer Opportunities

Restorative justice practitioners provide the great majority of the services at BCJC. These practitioners are trained volunteers who carry out the delivery of restorative justice across all of our programs. Our 50 volunteers serve as members of COSA teams, Restorative Justice Panel members, and mentors. Contact us at (802) 251-8142 for more information and to get involved.

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 implementation 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; 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 22 towns with

plans, zoning, updating flood hazard area regulations, community revitalization and general town planning technical assistance. We're leading two renewable energy grant programs. We convened stakeholders and coordinated planning in support of an application for funds for fixed route transit service on Route 30. We developed evacuation planning templates for towns, and a model bylaw that integrates both flood hazard and river corridor requirements. We were successful in our application for an additional \$750,000 for our Brownfields program to assess and cleanup sites throughout the region. We've helped towns understand how the state Clean Water Initiative affects them, including town applications for grants to conduct road erosion inventories. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website (www.windhamregional.org). Click on the heading "About Us." We encourage you to visit your town's page on our website to see highlights of our work for you over the last two years, as well as your town's profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 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 \$26,471. To see our detailed Program of Work and budget for FY 2017, visit our website and click on the heading "About Us."

RESCUE INC.

Rescue started this past year on a high note, celebrating fifty years of service in the community. We hosted a reunion, celebration and open house that allowed us to connect with many men and women that have defined our organization in the last half-century. Alumni shared stories of the humble beginnings of Rescue Inc and the camaraderie and commitment that has sustained it. The recurring theme all evening was high quality emergency medicine and the desire to provide the best care to our patients. As we look to the future; we recognize that health care delivery is changing, technology is improving and our communities rely on us to continually evolve to meet these new demands.

This year our provider staff was busy responding to more than five thousand calls in our fifteen member towns. The calls ranged from simple assistance to complicated medical and trauma patients that required transport to

hospitals in Dartmouth and Boston. In addition we also provided medical standby for events and large incidents in our nearly five hundred square mile coverage area. Our administrative team and board of trustees continue to work on operational efficiency, equipment replacement and Medicaid payment improvements to ensure that Rescue is ready for the future.

We have been undertaking an efficiency and modernization project at our Brattleboro office that has allowed us to provide a space for the hundreds of local citizens, medical providers and future EMTs to receive training each year through our community training center. These programs range from CPR and First Aid to Advanced Cardiac Life Support. In the West River Valley, construction is underway on a new facility that will allow us to meet the growing needs in that region.

This year's equipment upgrades include a complete rebuild on A6. This "new" truck is

slightly larger and will better accommodate the ventilators and pumps used by our Critical Care Paramedics. This truck also comes with our first new stretcher and mounting systems to meet the latest federal requirements.

We worked with the Vermont Ambulance Association and our state representatives on Medicaid payment reform. Expansion of our state managed Medicaid program was creating major funding issues for ambulance services across the state. We are pleased that some improvement was made last year in reimbursement amounts and look forward to working with legislators again during this session.

This year starts the next fifty years of commitment to high quality patient care consistent with the vision of our founders and the expectations of our community. As your regional non-profit ambulance and rescue service, our mission is to serve you, our community.

CONNECTICUT RIVER JOINT COMMISSIONS – 2016 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, to proposed regulatory changes, such as shoreland protection rules.

CRJC assisted with the installation of new wake speed signs at launches in VT and NH, and supported the Connecticut River Watershed Council with the 25th Source-to-Sea Cleanup. Along with the Conte Wildlife Refuge,

CRJC is working to present educational programs about the river and clean water in the watershed.

Of note, during FY2016 the CRJC actively participated in the Federal Energy Regulatory Commission (FERC) relicensing of the three TransCanada hydroelectric dams on the lower Connecticut by reviewing studies performed by TransCanada and communicating its concerns about project operations to FERC, particularly those related to erosion, mercury, climate change and economic impact.

CRJC advocates for the establishment of a mitigation and enhancement fund for the south-

ern reach of the river as a means to compensate for unavoidable impacts from dam operations. In this role, CRJC Commissioners met with the governors of both VT and NH to draw attention to the relicensing process and enlist their support.

At the Commission annual meeting in June 2016 the following officers were elected to serve during the FY2017: Rick Walling, President (NH); Jason Rasmussen, Vice President (VT); Mary Sloat, Treasurer (NH); Steven Lembke, Secretary (VT).

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

CONNECTICUT RIVER JOINT COMMISSIONS – WANTASTIQUET SUBCOMMITTEE ANNUAL REPORT - 2016

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions consists of two 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 approximately four times each year to discuss and act on a variety of river-related issues. Meetings are generally held in Brattleboro. Specific responsibilities include providing advice to NHDES, VANR 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 Watershed Council, 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, in the federal relicensing process for TransCanada's Vernon Dam hydroelectric facility. Comments were submitted to the Federal Energy Regulatory Commission (FERC) regarding bank erosion and the need for mitigation funds to assist property owners with damage caused by river-bank erosion.

The Subcommittee also reviewed New Hampshire's boat accesses and boat access maps for the N.H. Public Water Access Advi-

sory Board. In addition, members assisted with an inventory of boat launch speed limit signs, which resulted in the production and installation of signs with New Hampshire speed limits at Vermont Fish & Wildlife and TransCanada launches (N.H. laws govern activities on the river.)

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 Planning Coordinator Tara Bamford (tara.bamford@crjc.org).

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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.



All photos from Core-Photo Liz LaVorgna

On December 31, 2016, Red Clover Commons was fully occupied and buzzing with residents. Housing Vermont and BHP staff worked tirelessly during the year to make this milestone. Most importantly our Melrose residents stayed with us through construction delays and a variety of startup hiccups. The building is now off and running and our residents are off and walking to the convenient stores and shops along Canal St. The ever popular SASH program is starting up a series of programs for the winter. Red Clover 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 – underneath parking!

The remarks made by our Board Chair, Janet Cramer, at the last Annual Meeting to be held in Melrose perfectly sum up our work over this year and our work going forward:

“Today, as you will note in your invitation, the Commissioners want to celebrate and thank Melrose residents for their generous contributions to making Melrose such an outstanding

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

community. While the buildings are lovely the spirit and warmth are because of you, Melrose residents. I recall, as a social worker and psychotherapist beginning to work in this area, the Melrose Diner – promoting friendships and informal connections among residents. You were pioneers in developing SASH –Support and Services at Home, because Melrose was one of the demonstration sites in Vermont.

And you were pioneers, too, in ways we dearly would have wished to avoid: becoming flood refugees. Earlier I remember we would have preventive evacuations of Melrose residents when there was danger of heavy rains with possible flooding of this “across the brook “development, but it wasn’t until the scouring of Tropical Storm Irene in 2011 that the levels of danger became truly real to all of us. Many have said the aftermath feels like the neighborhood has been lost– and it surely has been changed. However, as incoming residents of Red Clover Commons, you begin to inhabit that building, as you did the cottages of Melrose, you will pioneer neighborliness in new surroundings. May we be present to support and encourage you and all the residents of our five other communities that are part of Brattleboro Housing Partnerships –



Hayes Court, Samuel Elliot Apartments, the A.W. Richards Building, Moore Court and Ledgewood.

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 formerly homeless individuals

who have mental health issues), and Transitions to Housing, working with young 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 clients.

I must say this has been a difficult balancing act. We have had clients out searching for as long as 6 months, unsuccessfully, to find apartments under Section 8. So, at our last month’s meeting, with the guidance of our Executive Director, Christine Hart, we adopted new Fair Market Rent and Utility Allowances for 2017 that may come closer to addressing the very tight market we have in the Brattleboro area.

I make a point of these specifics because I want to address briefly one of the challenges the Commissioners have faced this year – the difficulties some of our residents have in paying rent, both on time and in full. The last tool we at Brattleboro Housing Partnerships want to use is the one of eviction; it is costly and disrupts people’s lives. Yet the delinquencies limit the funds we have available and do affect all our residents’ lives. We are reaching out through the support program, Family Self Sufficiency, FSS, with a carrot – like escrowing the difference between the old rents and what would be charged with an increase in a resident’s income from employment. This has helped some people move from BHP to homes of their own. Setbacks happen at times to many of us, and BHP is ready to work with residents who know it is a priority to be reliable on rent for everyone’s sake.

BRATTLEBORO HOUSING AUTHORITY D/B/A BRATTLEBORO HOUSING PARTNERSHIPS

Finally I want to share a difficult but important decision the Board of Commissioners made last month, in consultation with local, state, federal and private consultants, that the highest and best use of Melrose Terrace will be to return it to the floodway on which it was built in the 1960's. There are federal funds available that will be used to take down the buildings most at risk. Since Red Clover Commons could not accommodate everyone, the 20+ residents who will remain at Melrose Terrace, will be concentrated in the safest areas of the community.

This leaves us with a very big "To Do" List - to find space, resources, and energy to design and build apartments for the Melrose residents who remain. Having been part of this hard working and thoughtful Board of Commissioners for the last 9 years, I know they and I will put our care and devotion to seeing that to fruition. Thank you for being here."

What we do:

Public Housing: BHP owns and operates 229 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.

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 off Exit 1 at the corner of Canal and Fairground Rd.

Family Self-Sufficiency Coordinators for Public Housing and Housing Choice Voucher Programs. A grant to BHP funds two staff persons who help 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.

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

Christine H. Hart, Executive Director

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 23 homeowners in 2016 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 2016, 56 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. 134 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 2016, we renovated 37 apartments, 29 of which were substantial rehabs of historic properties, and 8 of which were part

of an energy efficiency pilot program.

Rental Housing Management Program-WWHT owns 667 rental apartments with over 1000 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.

68 Birge Street, Brattleboro, VT 05301
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For more information, please visit us
on the web at www.w-wht.org

BRATTLEBORO TOWN CEMETERY COMMITTEE 2016-2017

Some city cemeteries have great name recognition or well-known citizens interred there. Who doesn't know "Who is buried in Grant's Tomb?" Why Ulysses S. Grant, of course.

Brattleboro's properties do not quite have that famous cachet, although our town cemeteries do have many interesting local people buried there and several people whose names and lives are well-known nationally and beyond. In Prospect Hill lies James, whose epitaph is "James, Born a Slave". In contrast within the same cemetery is the grand burial site of James Fisk, also known as Jubilee Jim, one of the Gilded Age robber barons. Google can satisfy anything you may want to know about James Fisk. But, the headstone of James (born a slave) may be all we will ever know of this humble man.

Presently, Brattleboro has responsibility for five cemeteries, with personnel in the Town Clerk's office handling plot sales and working with members of Brattleboro's Cemetery Committee on a variety of efforts meant to maintain the cemeteries properly and implement approved items and improvements to those properties.

For the record, Brattleboro owns the following five cemeteries:

- | | |
|---------------------------|-------------------|
| 1. Prospect Hill Cemetery | South Main Street |
| 2. Morningside Cemetery | Morningside Drive |
| 3. Barrows Cemetery | Barrows Road |
| 4. Carpenter Cemetery | Hamilton Road |
| 5. Glen Cemetery | Glen Street |

All other cemeteries in the town are owned by distinct groups or churches. The town has no responsibility for property maintenance, plot sales, or recordkeeping for those cemeteries.

The Select Board established the Cemetery Committee in 2007. The purpose of the committee is to propose the establishment of rules and regulations governing the Town-owned cemeteries and to advise on the care and maintenance of these properties. The committee reports to the Parks and Recreation Department. As noted earlier, cemetery plot purchase and burial records are housed within the Brattleboro Town Clerk's office. For details concerning the Brattleboro Town-Owned Cemeteries, please see the Amendment to the Code of Ordinances, Chapter 19, Sec. 1-23, effective December 29, 2007. In 2016, the Cemetery Committee supported the establishment of a Cremation Only section. Further projects could include the following:

1. Replacement of the roof and restoration of the historic mausoleum at Morningside Cemetery;
2. Erect a fence at Prospect Hill Cemetery as required by Vermont Statute;
3. Erect name signs at all cemeteries;
4. Erect a solar powered floodlight for the flag at Morningside Cemetery;
5. Multiple trash cans at large cemeteries and dog-do disposable bags for citizen clean-up after their animals;
6. Create a Green Burial space.

The Cemetery Committee appreciates the opportunity to increase the awareness of the Town's cemeteries.

Jacqueline S. Stromberg, Chair

Brian Bannon Karen Kale

Judith Price Kate Snow

Hilary Francis, Town Clerk



**BROOKS MEMORIAL LIBRARY
BOARD OF TRUSTEES**

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

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

The report contains material on the purpose and use of the Board of Trustees' Special Funds, which include various restricted gifts, memorial, patron, corporate 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 2017 is also included.

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

Starr LaTronica, Director
Brooks Memorial Library

Date: January 27, 2017

Brooks Memorial Library Board of Trustees

Pam Becker, President, 2019
Robert Stack, Vice President, 2018
Adam Franklin-Lyons, Treasurer, 2018
Jennifer Lann, Secretary, 2017
Connie Bresnahan, 2017
Howard Burrows, 2019
Jenny Rowe, 2017
Jane Southworth, 2019
Susan Troy, 2018

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 and
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.

Brooks Memorial Library Policy, 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

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

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
•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 & Psychological 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.

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

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.

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

Summary of the Brooks Library Endowment

Current Endowment: \$1,877,416.38

The Brooks Memorial Library endowment was initiated generations ago and has received occasional bequests over time, most notably a sizable gift from Ronald Read in 2015. The above figure combines Brooks Memorial Library's earlier endowment of approximately \$700,000.00 with the investment of funds from the Read bequest from which 4% is drawn annually to supplement the operating budget for essential expenses such as purchasing materials (books and non-print media and periodicals, staff training and professional development, and programming). Through this support via funds from the endowment we have been able to *restore and even extend public service hours* that had been cut in prior years. Next year, we anticipate a 4% annual draw of approximately \$75,000.00.

In addition to the Trustees' prudent stewardship of ensuring the endowment's legacy to sustain support of the library and its services for future generations, the Board has also committed approximately 20% of the Read bequest to invest in maintaining and improving the infrastructure of the library building.

The details of the funds from the Read bequest and Board votes on the use of the money are as follows:

Original Read Endowment Funds

\$1,200,000.00 (Main initial payment) \$ 240,000.00 (First residual payment) \$ 96,000.00 (Final residual payment)

Total of the Read Bequest: \$1,536,000.00

Uses of the Read Bequest:

Restricted to the permanent endowment (Voted by the trustees): \$1,080,000.00

Voted by the trustees for renovations:

FY 2015 \$ 20,000.00 (Short term projects)

FY 2016 \$120,000.00 (Initial vote to move forward with the renovation plans) \$ 160,000.00 (Second installment for the renovation plans) \$ 10,000.00 (Added to owner's contingency fund, specifically to replace carpeting on the first floor)

Total: \$310,000.00

At this time, we have voted to allocate the majority of the Read bequest between the projects listed above.

The final amounts are as follows:

Total allocated including both endowment and renovation project: \$1,390,000.00

Remaining unallocated funds from Read bequest: \$146,000.00

Respectfully submitted,

Adam Franklin-Lyons, Treasurer Brooks Memorial Library Board of Trustees
Starr LaTronica, Director Brooks Memorial Library
December 2016

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

LIBRARY ENDOWMENT REPORT 2016 Calendar Year	1/1-3/31	4/1-6/30		Fiscal Year		
Start of Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Summary	
Beginning Market Value of Assets (BMV)	1,799,855.78	2,004,737.87	2,017,641.94	2,121,202.96	2,051,799.12	1,799,855.78
Gifts, Bequests and other Contributions			96,000.00			96,000.00
Net Income (Dividends, Interest, etc.)		6,368.25	11,616.15	6,669.19	6,497.08	31,150.67
Disbursements						
Withdrawal for Brooks Library (\$47,360.00 total)		-31,840.00	-11,840.00	-118,650.00	-118,650.00	(280,980.00)
Quarterly Mgmt Fee to Prentiss Smith		-2,257.35	-2,404.19	-2,404.19	-2,318.61	(9,384.34)
Foreign Taxes Withheld*		-65.90	-590.26	-137.80	-68.75	(862.71)
Gain (Loss) in Market Value of Assets (MVA)		40,699.07	10,779.32	45,118.96	4,858.31	101,455.66
Investment Endowment	1,599,855.78	1,817,641.94	1,921,202.96	1,851,799.12	1,742,117.15	1,742,117.15
Desposit Account (CD) at BS&L	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Ending Market Value of Assets		2,017,641.94	2,121,202.96	2,051,799.12	1,942,117.15	1,942,117.15
1. Allocation of Assets						
\$ Allocation						
Cash and Equivalent	731,859.85	17,025.20	318,639.52	323,788.68	183,314.64	183,314.64
Fixed Income (Bonds & CDs)	55,999.15	663,780.94	542,182.15	566,830.89	670,230.66	670,230.66
Equities (Stocks)	775,085.29	1,136,835.80	1,060,381.29	961,179.55	888,571.85	888,571.85
Equities (Mutual Funds)	36,911.49	-	-	-	-	-
Total Ending Market Value of Assets	1,599,855.78	1,817,641.94	1,921,202.96	1,851,799.12	1,742,117.15	1,742,117.15
% Allocation						
Cash and Equivalent	45.75%	0.94%	16.59%	17.49%	10.52%	10.52%
Fixed Income	3.50%	36.52%	28.22%	30.61%	38.47%	38.47%
Equities	48.45%	62.54%	55.19%	51.91%	51.01%	51.01%
Mutual Funds	2.31%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Market Value of Assets	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2. Performance Measures						
Total Return = Net Income + Gain in Value		47,067.32	22,395.47	51,788.15	11,355.39	132,606.33
Rate of Return = Total Return / BMV		2.35%	1.11%	2.44%	0.55%	6.45%
Barclay's Balanced Fund Index Comparison						7.64%
Change in Stocks Only Value						
% Change in Stocks Only Value						11.24%
% Change in value of the S&P 500						11.96%
Other Accounts:						
3. xxxx-4868 (Mem & Alloc Funds, etc)	44,725.33	79,157.45	75,603.02	188,960.11	222,932.12	75,603.02
4. xxxx-3811 (Calista & Schorling)	55,615.17	45,264.37	46,182.43	35,908.61	36,357.00	46,182.43
5. xxxx-7577 Loud Fund	25,763.27	26,101.85	26,785.68	27,181.15	20,929.57	26,785.68
6. Xxxx-3335 Brn, Froth, Wyatt, Jerard	40,215.81	39,461.05	40,743.51	39,950.91	40,604.35	40,743.51

BROOKS MEMORIAL LIBRARY BOARD OF TRUSTEES

Brooks Memorial Library Board of Trustees Endowment Budget 2016-2017

Description	ACCT CODE	Designated Budget	Rollover 6/30/2016 Balance	
LIBRARY DONATIONS TO TOWN	BR02	\$6,000.00	\$6,000.00	\$7,500.00
CONFERENCES AND WORKSHOPS (Staff)	BR03	\$5,000.00	\$0.00	\$1,250.00
CONTRACTUAL SERVICES (Adult Programming)	BR04	\$16,000.00	\$5,562.54	\$9,562.54
BOOKS ADULT	BR05	\$16,000.00	\$232.40	\$4,232.40
JUVENILE PROGRAMS	BR06	\$2,000.00	\$0.00	\$500.00
REFERENCE SOURCES	BR07	\$3,000.00	\$905.07	\$1,655.07
LOCAL HISTORY SOURCES	BR08	\$300.00	\$32.00	\$107.00
YOUNG ADULT SOURCES	BR09	\$2,000.00	\$22.54	\$522.54
NON-PRINT	BR10	\$4,500.00	\$1,792.81	\$2,917.81
PERIODICALS	BR11	\$3,775.00	\$1,299.57	\$2,243.32
CONFERENCES AND WORKSHOPS (trustees)	BR12	\$900.00	\$139.50	\$364.50
ADULT PROGRAMS	BR13	\$1,000.00	\$93.40	\$343.40
FINE ARTS	BR14	\$700.00	\$272.50	\$447.50
BOARD APPROVED PROJECTS	BR15	\$10,000.00	-\$1,177.27	\$1,322.73
BOOK CHILDREN	BR16	\$1,200.00		
OUTREACH	BR17	\$1,400.00	-\$128.35	\$221.65
CONSERVATION	BR18	\$825.00	\$48.30	\$254.55
TOTAL		\$74,600.00	\$15,095.01	\$33,445.01
Ronald Read Capital Improvements				
SHORT TERM FUNDS	RR01	\$20,000.00	\$20,000.00	\$20,000.00
CAPITAL IMPROVEMENTS	RR02	\$120,000.00	\$0.00	\$120,000.00

HUMAN SERVICE AGENCIES

AIDS PROJECT OF SOUTHERN VERMONT

The AIDS Project of Southern Vermont (APSV) located at 15 Grove Street, provides direct services to people living with HIV/AIDS, their partners and family members including a nutritious food program. In addition, we provide anonymous HIV and Hep C testing as well as an evidence-based, health promotion intervention for people living with HIV or 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, 2015 – June 30, 2016, we served 360 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

For nearly 100 years, the mission of the American Red Cross in our region has been to help individuals and families prevent, prepare for and respond to emergencies. This has included teaching life-saving skills such as CPR, supporting military families, collecting lifesaving blood and providing assistance to those affected by disasters. In the past fiscal year the American Red Cross has provided assistance to 43 Brattleboro residents through 2 disaster events. We installed 14 free smoke alarms in homes in Brattleboro and worked with the families in those homes to develop life-saving evacuation plans. We hosted 89 health and safety classes and educated 498 residents in skills such as CPR and water safety. 6 Brattleboro service members were supported through our Service to the Armed Forces program and 21 blood drives were held, collecting 1006 pints of much needed blood. In addition, Brattleboro is the home to 12 of our selfless and hardworking volunteers. We sincerely thank the citizens of Brattleboro for their tremendous support of the American Red Cross.

BIG BROTHERS BIG SISTERS

Big Brothers Big Sisters is the most experienced and effective evidence-based youth mentoring organization in the United States. Big Brothers Big Sisters of Windham County (BBBSWC) has been providing caring adult role models (Bigs) for children and youth residing in Brattleboro and throughout Windham County since 1975. Our mission is to provide children facing adversity with strong and enduring, professionally supported 1-to-1 relationships that change their lives for the better, forever. 71 Brattleboro youth were served by BBBSWC between July 1, 2015 and June 30, 2016. 57% of our current mentees (Littles) and 65% of the children on our waiting list reside in Brattleboro.

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. We are excited to be wrapping up our first year of offering Advance Care Planning. "Taking Steps Brattleboro" our advance care planning program reaches into the community to encourage one and all to develop and register advance directives. We train, place and support volunteers to work with those who are interested in being supported to accomplish this. 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.

We are happy to offer this training and care to our friends and neighbors, and are grateful for the

community's support which makes our work possible. In the past year, Brattleboro Area Hospice directly served 49 Brattleboro residents. 126 family members and loved ones were served by our Bereavement Program. 5 of our 10 current board members are Brattleboro residents. 49 Brattleboro residents serve as Hospice Care and/or Bereavement Volunteers. Please call us at 257-0775 with any questions on death or dying or visit us at www.brattleborohospice.org

BRATTLEBORO 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 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 2015-2016, BSM has served over 35,000 meals to 568 individuals (356 are Brattleboro Residents) with 4 paid staff and over 112 volunteers with a budget of \$264,460

THE FAMILY GARDEN

The Family Garden provides high-quality child care to 46 of Windham County's youngest children (ages six weeks to five years) at 861 Western Avenue in Brattleboro, 36 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. 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. TGP is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The center is open Monday through Friday from 8:00 AM to 5:00 PM, and 50% of those we served in the last fiscal year were Brattleboro residents. TGP'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
- 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
- Outreach Services
- Companionship
- Special Events
- Access to transportation and coordination of medical appointments

GREEN MOUNTAIN CROSSROADS

Green Mountain Crossroads (GMC) connects rural LGBTQ people to build community, visibility, knowledge, and power through social events, support groups, political education workshops and study groups, and multi-media projects. GMC lifts up and centers the voices and experiences of rural LGBTQ people at popular events like Played Out! LGBTQ Game Night, Trans Day of Remembrance & Resistance, Trans Book Group, Out in the Open Summit for rural & small town LGBTQ folks, and Friday Night Group for LGBTQ youth. We deepen our understanding of the power of rural LGBTQ people through longer and broader projects like our rural LGBTQ racial justice study group. We are seeking funding for our LGBTQ Community Support programming through which we worked with approximately 500 Brattleboro residents from July 1, 2015-June 30, 2016. More info about us and how to support our work is at: greenmountain-crossroads.org

GROUNDWORKS COLLABORATIVE

Groundworks Collaborative was established in 2015 through a 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. In many ways, Groundworks is on the front lines of providing assistance to people struggling with meeting basic human needs. In this regard, Groundworks is the single point of entry in our community, 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 busiest Food Shelf. Altogether, Groundworks served an estimated 3,389 Brattle-

HUMAN SERVICE AGENCIES

boro residents last year.

HEALTH CARE AND REHABILITATION SERVICES

Health Care and Rehabilitation Services (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 services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and alternatives and emergency services programs. During FY16, HCRS provided 50,393 hours of services to 870 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 Executive 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, serves children and families, caregivers, child care providers, local agencies serving children and families and area visitors, by providing a safe, fun and engaging learning environment for young children in their varying stages of development. This all inclusive community space allows for parents and groups to gather, socialize, celebrate, and nurture their children, while building a connection to the Brattleboro community and a sense of place. Last season KidsPLAYce served over 600 Brattleboro residents, provided 350 free admissions and 15 reduced memberships to area families and the local organizations serving them. Thank you to all of the founders, alumni, volunteers and members who continue to support, love and sustain us. Over 33 years, and still growing!

Michelle Mahin, E.D. Contact: (802) 254-5212
20 Elliot St., PO Box 1093,
Brattleboro, VT 05302
KidsPLAYceVT@gmail.com

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), Snow Days Program, and Y Day Camp provide year-round out-of-school care for elementary school youth and their working parents. Last year, 106 Brattleboro youth and their working parents benefited from these programs for between 9 and 50 hours per week. Forty-three 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 \$91,000 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.

SENIOR SOLUTIONS

Senior Solutions, formerly known as the Council on Aging for Southeastern Vermont, is the most comprehensive non-profit agency serving the elders and family caregivers of Southeastern Vermont. We provide basic critical services for the health and safety of elders and caregivers. Our toll-free Senior HelpLine (1-800-642-5119) answered 1025 calls from Brattleboro in the last year, 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 194 Brattleboro elders last year, totaling 1801 hours of service. More information is available at www.SeniorSolutionsVT.org.

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 856 Brattleboro households, consisting of 1,751 individuals, with 2,258 services. Our Family Services / Crisis Resolution Program, whose Brattleboro Outreach office is supported by this funding, provided a total of 1,357 services to 474 residents, including 127 crisis fuel / utility assists to 240 residents, and 208 emergency housing assists to 345 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, easily accessible to the vulnerable population we serve. Some guests attend treatment programs; some have histories with the correctional system; others may find recovery through 12-step and other supportive programs, some spiritual and some cognitive or behavioral in nature. Drop-in guests seek peer support or a sober environment; others attend educational and

mutual support groups. Since moving to our new permanent downtown site in January 2015, guest visits have increased by 43%, comparing calendar years 2014 and 2015. That's an additional 5,000 visits the first full year! Average monthly meeting attendance has also increased: AA meeting participants up from 138 to 252, and All-Recovery participants up from 128 to 169. Attendance in programming (especially coaching) has steadily increased as we've added services, and now that we're back downtown, we're attracting even more guests and volunteers! Volunteers and coaches invested 8,840 hours (up 6,850 the year prior to our move!) 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.

VERMONT ADULT LEARNING

Vermont Adult Learning is a state-wide, private non-profit corporation with a public mission to provide basic education and literacy skills for Vermonters who are 16 and older who are not enrolled in school and who lack essential skills or a high school credential. Vermont Adult Learning instructors and educational advisors work personally with students to determine the best way for learners to achieve educational and career goals.

Vermont Adult Learning Services include:

- Math & Literacy Basic Skills Education
- High School Completion Program
- GED Preparation and Testing
- English Language Learner (ELL) Classes
- WorkKeys Certificate
- Work Readiness
- College Transitions

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'16 (10/2015-9/2016) show VCIL responded to approximately 102 requests from individuals, agencies and community groups in Brattleboro for information, referral and assistance and program services for individuals living with a disability. 55 individuals called our Information, Referral and Assistance Specialists and VCIL Peer Advocate Counselors (PAC's) provided one-on-one peer counseling to 14 individuals to help increase their independent living skills. Our Home Access Program (HAP) assisted 5 households with assistance to make their bathrooms and/or entrances accessible (5 residents had projects completed at a total cost of \$28,776.00 and 1 other is on the waiting list). 4 residents received information from our Sue Williams Freedom Fund, (1 received assistive technology at a cost of \$275.00 and one resident is on the waiting list for assistive technology), and our Meals on Wheels Program (MOW) delivered 2,182 meals (\$14,183.00) to 20 residents. Our newly acquired VT Telecommunications Equipment Distribution Program (VTEDP) provided 4 Deaf, Deaf-blind or hard of hearing residents with equipment

HUMAN SERVICE AGENCIES

that allows them to communicate by telephone (\$1,821.00).

VISITING NURSE AND HOSPICE FOR VERMONT AND NEW HAMPSHIRE

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. Between July 1, 2015 and June 30, 2016, VNH made 8,923 homecare visits to 334 Brattleboro residents. This included approximately \$288,910 in unreimbursed, charity care to Brattleboro residents.

WINDHAM CHILD CARE ASSOCIATION

Windham Child Care Association (WCCA) is a leading voice for children, families, early educators and communities. We support and strengthen them through education, advocacy, partnerships, and access to services. For 35 years we have been a trusted source of information and services for families, children and early childhood and afterschool professionals ensuring that access to high-quality early care and education programs is available to all families in Windham County. These programs and services include: Professional Development Program for Early Childhood Educators, Child Care Referral, the Child Care Financial Assistance Program, the Child and Adult Care Food Program, and the Early Learning Express bookmobile. Last year, Windham Child Care Association's programs served approximately 1,000 Brattleboro parents,

children, and early care and education providers. For FY18, we are requesting \$5,500 to support our core programming.

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, 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 2016, Safe Place CAC/SUSI served 25 Brattleboro residents and a total of 125 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 the Town of Brattleboro, 909 youth qualify for free or reduced lunch. 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 to make sure the SFSP sites are in compliance with USDA regulations, and operational supplies such as transportation, coolers, thermometers, etc. From July 1, 2015-June 30th, 2016 our program served 14,042 snacks and meals to area youth. Due to Brattleboro having such a high rate of youth who qualify for free and reduced price 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.

BUDGET MESSAGE General Fund Fiscal Year 2018

Preparation of the FY18 proposed budget was a collaborative process in which every member of the Town's management team (and some other Town staff) actively participated and substantively contributed. On November 1, 2016, per the duties and responsibilities set forth in State Statutes and the Town's Charter and Code of Ordinances, Town Manager Elwell submitted staff's proposed budget to the Selectboard. It was considered by the Selectboard, staff, and the public at ten (10) separate Selectboard meetings. On January 17, 2017, the Selectboard unanimously approved the revised proposed budget that is presented in this Town Report.

THE BROADER CONTEXT

We are in the second year of our transition to making current financial decisions in a longer term context. During 2016, we completed the Comprehensive Review of Town Operations (CRTO) and our first Long Term Financial Plan (LTFP). The CRTO identifies 57 separate action items and the LTFP provides a 5-year forecast of Town operating budgets. Our efforts to date have better defined the large and varied body of work through which we will continue to improve Town government operations and services during the years ahead, and have already led to some significant successes, including the following:

- Reducing the annual cost of curbside garbage collection by over \$100,000 by reducing the frequency of curbside garbage collection to every-other-week while maintaining weekly collection of recyclables and compost. In addition to saving money, this change has had the desired impact of materially reducing total tons of garbage and materially increasing total tons of recycling and compost.
- Reducing the annual cost of employee health insurance by more than \$120,000 while maintaining the high value of that program for Town employees and their families.
- Reducing the annual cost of employee retirement benefits by more than \$120,000 while increasing the value of that program for civilian employees and their families.
- Increasing entry-level police officer pay and authorizing limited and strategic overfill of vacant police officer positions. The strategic overfill will be cost neutral for the Town's budget, but will reduce future operating surpluses in the General Fund. The pay increase was partially offset by reduced annual pay increases for more senior officers and other members of their union (including dispatchers and parking enforcement officers). In this way, the Town and its employees are collaborating to improve the Police Department's ability to serve the community without increasing the total number of police officers authorized for the long term.

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. 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.

A few of the ways in which we began our financial management improvements last year will be fundamental to the long-term success of this effort, so each of those is highlighted again this year:

- The Capital Improvement Plan needs to be both realistic and financially sustainable. We are in the process of breaking a long-standing pattern of underfunding the first year and over-loading the out years. Doing this and catching up on deferred needs will take time. This year's plan represents another step forward in this process. We propose a very significant increase both in the overall cash commitment of Town funding for capital (\$2,044,192 in FY18 vs. \$959,000 in FY17) and in the proportion of that commitment that represents a recurring revenue stream (\$744,217 in FY18 vs. \$509,775 in FY17). The out years of our plan are more realistic than last year, but are still overloaded and not yet financially sustainable.
- Two other aspects of our Capital Improvement Plan transition are more about form and clarity than about catching up and providing long-term sustainability. First, proposed capital expenditures are divided into two separate documents. One provides a multi-year schedule (including proposed FY18 funding) for capital improvement projects to address Town infrastructure needs. The other provides an inventory of the Town's vehicles and large equipment and a multi-year replacement schedule (including proposed FY18 funding). Second, this year we have added a separate summary of the infrastructure and equipment investments that are proposed for FY18 to make that list more visible to both decision makers and the public. These three documents appear immediately after the proposed operating budget in this Town Report.
- Use of Fund Balance is included among the FY18 proposed revenues. It is included as an unrestricted revenue but it effectively would provide \$1,099,975 of the proposed \$1,844,192 transfer from the General Fund to the Capital Fund.
- No new borrowing is proposed for FY18 items. We are living within our means.

BUDGET MESSAGE General Fund Fiscal Year 2018

- Staff again reviewed all non-tax revenues. This proposed budget includes only very modest increases in existing fees and does not include any new fees. The limitations imposed by Vermont State Statutes severely constrain our options for increasing municipal non-tax revenue. However, as we proceed with our Regional Economic Hub coalition work in the months ahead, we will learn of creative ways in which other municipalities are raising non-tax revenues. We will review each such revenue source for its applicability in Brattleboro and will provide some recommendations in this regard for the FY19 Proposed Budget. We also hope that the Regional Economic Hub work will eventually lead to legislative action allowing municipalities to exercise broader discretion than the State currently allows for a variety of revenue sources that could reduce the property tax burden for local taxpayers.

THE BOTTOM LINE FOR FY18

The proposed FY18 General Fund Budget includes total revenues and expenditures of \$17,483,841, which is an increase of \$1,195,583 (or 7.3%) over the adopted FY17 General Fund Budget of \$16,288,258. Almost three-quarters (74.0%) of this change is due to a proposed \$885,192 (or 92.3%) increase in the General Fund transfer for capital projects and equipment purchases. The second most significant factor is a \$121,719 (or 8.4%) increase in debt service, which is caused by the first full year of payments on the bonds for the Police-Fire Facilities Project, offset by decreases in other debt and capital leases. Proposed employee salary increases of \$179,337 (or 2.6%) are more than offset by a reduction of \$188,269 (or 6.0%) for employee benefits. This \$8,932 decrease in the total cost of employee compensation is especially significant since the FY18 budget reflects the full impact of the Town's funding obligations for the first year of new 3-year collective bargaining agreements with three of the four employee unions. Non-staff departmental expenses are proposed to increase by \$122,058 (or 6.0%), the vast majority of which is for increased funding of Townwide maintenance costs in the Public Works Department and for new building maintenance costs in the Police Department. Finally, payments to providers of regional services will increase by \$36,700 (or 10.1%) due to a negotiated increase for Rescue Inc. and imposed increases for the Windham Regional Commission and for Windham County.

Funding the FY18 Budget as proposed would require property taxes to increase by \$406,672 (or 2.9%) from \$13,861,274 to \$14,267,946. Assuming no change in the Grand List, this would require a municipal tax rate increase of \$0.035 (3½ cents), which is 49.1% lower than the \$0.0688 increase that was forecast for FY18 when the Selectboard and Representative Town Meeting were approving the FY17 Budget and the Police Fire Facilities Project last year.

REVENUES

Total General Fund Revenues are proposed to increase by \$1,195,583 (or 7.3%) from \$16,288,258 to \$17,483,841. The summary of broad revenue categories is as follows:

	FY16	FY17	FY18	% Change
Property Taxes	\$ 13,473,675	\$ 13,861,274	\$ 14,267,946	2.9%
Rooms & Meals Taxes	\$ 320,000	\$ 320,000	\$ 350,000	9.4%
Transfer from Other Funds	\$ 299,400	\$ 299,400	\$ 328,000	9.6%
Use of Fund Balance	\$ 96,265	\$ 449,225	\$ 1,099,975	144.9%
Other Revenue	\$ 1,343,559	\$ 1,358,359	\$ 1,437,920	5.9%
TOTAL REVENUES	\$ 15,532,899	\$ 16,288,258	\$ 17,483,841	7.3%

Property Taxes

This category represents the Town's portion of total property taxes collected from all sources. The proposed 2.9% municipal property tax increase would cost each individual taxpayer an additional \$35 per \$100,000 of property value in FY18. The total overall increase in property taxes collected by the Town for municipal services would be \$406,672.

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 \$30,000 (or 9.4%) for this category in FY18.

Transfer from Other Funds

This category represents transfers from the Utility Fund and Parking Fund in recognition of services provided by General Fund operations in support of those enterprises. These transfers were carefully recalibrated for FY18, resulting in a \$10,000 increase from the Utility Fund and a \$18,600 increase from the Parking Fund. This category also includes small amounts that are transferred from the Recreation and Parks Department's donated funds to pay for debt service on General Fund financing of past facility improvements. In total, these transfers are proposed to increase by \$28,600 (or 9.6%) for FY18.

Use of Fund Balance

This is the amount of "excess fund balance" (the amount of unassigned General Fund balance that exceeds the Town's adopted reserve guideline of 10% of annual operating expenditures) that is authorized for expenditure in any given fiscal year

BUDGET MESSAGE General Fund Fiscal Year 2018

to avoid collecting more property taxes than necessary for current operations. The FY17 budget included a \$449,225 use of fund balance and the proposed use of fund balance for FY18 is \$1,099,975. This \$650,750 (or 144.9%) increase was made possible by a larger than usual budget surplus at the end of FY16. Use of fund balance is expected to decline sharply for FY19 and to remain lower in the years ahead.

Other Revenue

This category represents the total of all General Fund revenues that are not included in any of the other categories mentioned above. It is proposed to increase by \$79,561 (5.9%) for FY18. That increase includes \$26,400 of rental income and \$7,200 of upfit reimbursement that the Town will receive from New England Newspapers, Inc., for the Brattleboro Reformer's lease of 2,200 square feet at 62 Black Mountain Road. The remainder of the increase is the net impact of small changes in a variety of other revenue sources.

EXPENDITURES

Total General Fund Expenditures are proposed to increase by \$1,195,583 (or 7.3%) from \$16,288,258 to \$17,483,841. The summary of broad expenditure categories is as follows:

	FY16	FY17	FY18	% Change
Staffing	\$ 6,650,658	\$ 6,783,195	\$ 6,962,532	2.6%
Employee Benefits	\$ 3,131,547	\$ 3,174,844	\$ 2,986,575	-6.0%
Risk Management	\$ 691,800	\$ 637,000	\$ 654,650	2.8%
Department Expenses	\$ 2,055,172	\$ 2,054,508	\$ 2,176,566	6.0%
Legal	\$ 107,250	\$ 108,500	\$ 110,000	1.4%
Human Services	\$ 140,765	\$ 140,765	\$ 130,765	-7.1%
Transfer to Solid Waste	\$ 555,500	\$ 397,640	\$ 431,836	8.6%
Transfer to Capital Equipment	\$ 27,000	\$ 264,000	\$ 1,044,000	295.5%
Transfer to Capital Projects	\$ 330,000	\$ 695,000	\$ 800,192	15.1%
Debt/Debt Service	\$ 1,245,205	\$ 1,445,806	\$ 1,567,525	8.4%
Other	\$ 598,002	\$ 587,000	\$ 619,200	5.5%
TOTAL EXPENDITURES	\$ 15,532,899	\$ 16,288,258	\$ 17,483,841	7.3%

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%. In total, this category is proposed to increase by \$179,337 (or 2.6%).

Employee Benefits

This category reflects the total cost of employee benefits. In its entirety, this category is expected to decrease by \$188,269 (or 6.0%) for FY18. The largest components of this category are health insurance and retirement benefits. Health insurance costs are proposed to decrease by \$85,008 (or 4.4%) and retirement costs are proposed to decrease by \$118,000 (or 19.3%) based on changes in both programs that we implemented during the past year. The health insurance benefit was maintained at its prior level of value to employees and their families, but the introduction of an "HRA layer" (through which the Town pays some claims directly before insurance coverage kicks in) is providing substantial savings to Town taxpayers (because the insurance premium savings are far greater than the cost of the HRA claims and administering the HRA layer). The retirement benefit for civilian employees was changed from a defined contribution plan costing the Town approximately 9% of payroll to a defined benefit plan costing the Town 5.5% of payroll. The new plan is VMERS-B, administered by the State of Vermont (which also administers the VMERS-D plan that the Town has provided to police officers and firefighters for the past decade). This is a superior benefit for the civilian employees, achieves greater parity in the benefits offered by the Town to civilian and public safety employees, and is providing substantial savings to Town taxpayers.

Risk Management

The Town's budget for property, liability, and workers' compensation insurance costs is proposed to increase by \$17,650 (or 2.8%) in FY18. This is entirely due to a 19.4% increase in workers' compensation insurance, offset by reductions for general liability and occupational health costs. We noted in the CRTO 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.

BUDGET MESSAGE General Fund Fiscal Year 2018

Department Expenses

This category is the total of all non-staffing expenses that are included in the departments' operating budgets. This category usually is nearly unchanged from year to year. That is true again this year for most line items. However, the overall increase proposed for this category for FY18 is \$122,058 (or 6.0%) due to the following:

- \$87,800 has been added to the Police Department budget to pay for utilities, cleaning, plowing, and landscape maintenance at 62 Black Mountain Road. As noted earlier, a portion of these costs will be recovered through the Reformer's lease payments to the Town.
- The Selectboard and the Traffic Safety Committee have expressed a desire to increase the Town's financial commitment to traffic safety improvements. For FY18, we are proposing \$30,000 of additional funding in the DPW budget, as follows: \$25,000 (up from \$10,000) for sidewalk repair/replacement, \$10,000 for guardrails, and \$10,000 (up from \$5,000) for miscellaneous traffic safety improvements.

Legal

This category includes the fees for the Town Attorney's legal services and some small related costs. The category is forecast to increase by \$1,500 (or 1.4%) from \$108,500 in FY17 to \$110,000 in FY18.

Human Services

This category is level-funded from FY17 to FY18, except for the deletion of the \$10,000 contribution to Brattleboro Climate Protection, which closed during 2016. The detailed agency-by-agency allocations reflect the recommendations of Representative Town Meeting's Human Services Committee.

Transfer to Solid Waste

This category reflects the General Fund's solid waste subsidy, calculated by subtracting anticipated revenue generated by the sale of Pay-As-You-Throw garbage bags from the total cost for solid waste services (including the Town's collection contract with Triple-T and our annual assessment as a member of the Windham Solid Waste Management District [WSWMD]). This subsidy currently is proposed to increase by \$34,196 (or 8.6%) for FY18, primarily because of the Town's estimated \$31,836 share of the cost of closing the WSWMD's materials recycling facility.

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. We have fully transitioned to a pay-as-you-go method of funding these purchases (although exceptions may be made in future years for individual items with an especially high cost and a long useful life). For FY18, this transfer is proposed to increase by \$780,000 (or 295.5%) from \$264,000 to \$1,044,000. The majority (\$550,000 or 70.5%) of that increase is for the cash purchase of a combined pumper/rescue truck for the Fire Department. This vehicle is urgently needed to replace a pumper that had to be taken out of service after it failed inspection in November 2016 due to a cracked frame and other deficiencies. By replacing the obsolete pumper with a combined pumper/rescue truck in FY18, we will eliminate a rescue truck (\$425,000) from the FY19 capital plan and a pumper (\$525,000) from the FY20 capital plan to achieve a net 3-year savings of \$400,000. An aerial ladder truck for the Fire Department also is included in the FY18 capital plan, but that vehicle will only be purchased if a \$950,000 grant is awarded to the Town for that purpose.

Transfer to Capital Projects

This category identifies the transfer from the General Fund to the Capital Fund for infrastructure projects. It is not the only source of funds for these projects. For FY18, we also are forecasting \$325,000 of grant/donation revenue (for the skatepark and dog park) and are recommending the use of \$200,000 of Capital Fund Balance (\$35,000 is restricted to the Municipal Center life safety improvements and \$165,000 is unrestricted). Nevertheless, to comply with our life-safety obligations at the Municipal Center, to address deferred infrastructure needs at the library, to increase funding for traffic safety improvements, and to provide funding for certain energy efficiency improvements, the General Fund transfer for Capital Fund projects is proposed to increase by \$105,192 (or 15.1%) from \$695,000 in FY17 to \$800,192 in FY18. Even at this increased funding level, several needed projects had to be deferred, including Phase 2 of the renovations at the Living Memorial Park swimming pool. The proposed budget also reflects a decrease in the street paving budget (from \$300,000 to \$250,000) due to the extra paving we are accomplishing in FY17 (with a special \$200,000 State grant and very favorable bid pricing) and level funding of sidewalk replacement (at \$50,000) due to the proposed increase for spot sidewalk repair/replacement that is noted in the "Department Expenses" section above.

(A Note Regarding the Two Transfers to Capital)

The proposed General Fund transfer to the Capital Fund for FY18 is \$1,844,192 (an increase of \$885,192 or 92.3% over FY17). \$744,217 of that would use real-time FY18 revenues (an increase of \$234,442 or 46.0% over FY17) while the remaining \$1,099,975 is the amount of "excess General Fund balance" that is proposed as an FY18 revenue (an increase of \$650,750 or 144.9% from FY17). We believe that this commitment of real-time revenues is sustainable. The magnitude of fund balance usage recommended for FY18 is not sustainable, but it is a necessary capital investment and is a prudent use of surplus funds as described in the "Fund Balance" section below.

Debt Service

This category of expenditure reflects the payments the Town must make on debt that was previously incurred and is not yet completely repaid. This category will increase in FY18 by \$121,719 (or 8.4%) from \$1,445,806 in FY17 to \$1,567,525 in FY18. This is caused by a \$407,188 increase for the first full year of principal and interest payments on the Police-Fire Facility bonds, offset by decreases in debt service payments on prior bonds, notes, and equipment leases.

BUDGET MESSAGE General Fund Fiscal Year 2018

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 FY18, this category is proposed to increase by \$32,200 (or 5.5%). This is the net impact of increases for Rescue Inc., the Windham Regional Commission, and Windham County, offset by a very small decrease in other costs allocated to this category.

FUND BALANCE

The unassigned General Fund balance at June 30, 2016 (the end of FY16) was \$2,792,759. In accordance with the Town's guideline to keep 10% of the unassigned General Fund balance available as a "rainy day fund," there is \$1,163,933 of "excess fund balance" available for use in FY18. Since the proposed FY18 Budget identifies \$1,099,975 as a "Use of Fund Balance" revenue item, the proposed budget complies with the Town's 10% guideline. It is important to use unassigned fund balance for non-recurring expenses because it is a non-recurring revenue. We are adhering to that financial management principle in this proposed FY18 budget, since the overall General Fund transfer to the Capital Fund is increasing by more than the increase in the use of fund balance.

PERSONNEL COMPLEMENT

Town staffing is down slightly from last year. One full-time dispatcher position has been replaced by increased use of part-time and on-call dispatchers. Part-time and on-call positions in the library have been reduced from 18 to 14. There currently are 117 full-time employees and 11 part-time employees authorized in the General Fund. An additional 20 full-time employees (unchanged from last year) are authorized in the Town's enterprise funds.

CONCLUSION

The proposed 3½ cent municipal property tax rate increase for FY18 (\$35 for each \$100,000 of property value) is approximately equal to the increase in debt service on the Police-Fire Facilities bonds for the first full year of payments on those bonds. That debt service is, of course, a non-optional increase at this point. There are other non-optional budget increases, such as the operation and maintenance expenses for 62 Black Mountain Road and vehicle maintenance expenses for our aging fleet. However, there also are some optional increases proposed for FY18, notably for capital reinvestment (both for facilities and for equipment) and for traffic safety (emphasizing pedestrian safety). The capital increase, funded primarily by increased use of available fund balance, is a "pay me now or pay me later" choice in which the "pay me later" option often results in emergency situations that increase the total overall cost of maintaining our community's infrastructure. The traffic/pedestrian safety investments will not be extravagant and will be targeted on locations where the additional spending will provide the greatest amount of increased safety to the greatest number of citizens and visitors. The rest of the proposed FY18 budget represents a "steady as she goes" approach to Town government, with increases in some areas and decreases in others but no material changes in the Town's adopted levels of service.

BUDGET SUMMARY General Fund Fiscal Year 2018

TOWN OF BRATTLEBORO 3 YEAR BUDGET COMPARISON BY TYPE OF REVENUE AND EXPENSE

REVENUE	FY16	FY17	FY18	FY17/18 \$ Change	FY17/18 % Change
Taxes/PILOT					
Property Taxes	\$ 13,473,675	\$ 13,861,274	\$ 14,267,946	\$ 406,672	2.9%
Meals/Rooms	\$ 320,000	\$ 320,000	\$ 350,000	\$ 30,000	9.4%
Pilot	\$ 144,000	\$ 144,000	\$ 144,000	\$ -	0.0%
Total	\$ 13,937,675	\$ 14,325,274	\$ 14,761,946	\$ 436,672	3.0%
Penalties/Interest					
Finance	\$ 140,000	\$ 135,000	\$ 140,000	\$ 5,000	3.7%
Assessor	\$ -	\$ 2,000	\$ 1,800	\$ (200)	-10.0%
Library	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
Police	\$ 53,000	\$ 48,000	\$ 40,000	\$ (8,000)	-16.7%
Total	\$ 209,000	\$ 201,000	\$ 197,800	\$ (3,200)	-1.6%
Fees for Service					
Town Clerk	\$ 108,500	\$ 105,000	\$ 106,000	\$ 1,000	1.0%
Library	\$ 19,750	\$ 22,750	\$ 24,700	\$ 1,950	8.6%
Fire	\$ 13,700	\$ 18,700	\$ 21,500	\$ 2,800	15.0%
Town Manager	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
Police	\$ 91,079	\$ 91,079	\$ 128,620	\$ 37,541	41.2%
DPW	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Rec & Parks	\$ 205,700	\$ 215,500	\$ 226,400	\$ 10,900	5.1%
Total	\$ 462,729	\$ 477,029	\$ 531,220	\$ 54,191	11.4%
License/Permits					
Finance	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Town Clerk	\$ 25,500	\$ 27,200	\$ 28,500	\$ 1,300	4.8%
Planning	\$ 35,000	\$ 45,000	\$ 65,000	\$ 20,000	44.4%
Police	\$ 30	\$ 30	\$ -	\$ (30)	-100.0%
Total	\$ 110,530	\$ 122,230	\$ 143,500	\$ 21,270	17.4%
Other					
Governmental	\$ 382,500	\$ 382,500	\$ 395,000	\$ 12,500	3.3%
Fund Balance	\$ 96,265	\$ 449,225	\$ 1,099,975	\$ 650,750	144.9%
Transfers	\$ 299,400	\$ 299,400	\$ 328,000	\$ 28,600	9.6%
Misc	\$ 34,800	\$ 31,600	\$ 26,400	\$ (5,200)	-16.5%
Total	\$ 812,965	\$ 1,162,725	\$ 1,849,375	\$ 686,650	59.1%
TOTAL REVENUE	\$ 15,532,899	\$ 16,288,258	\$ 17,483,841	\$ 1,195,583	7.3%
EXPENDITURES					
Staffing					
Town Manager	\$ 211,350	\$ 217,433	\$ 224,070	\$ 6,637	3.1%
Finance	\$ 286,074	\$ 293,316	\$ 310,354	\$ 17,038	5.8%
Town Clerk	\$ 125,689	\$ 142,340	\$ 128,299	\$ (14,041)	-9.9%
Assessor	\$ 139,711	\$ 142,987	\$ 153,954	\$ 10,967	7.7%
Planning	\$ 182,735	\$ 187,007	\$ 194,525	\$ 7,518	4.0%
Library	\$ 464,946	\$ 456,009	\$ 465,121	\$ 9,112	2.0%
Fire	\$ 1,631,950	\$ 1,652,201	\$ 1,620,581	\$ (31,620)	-1.9%
Municipal Center	\$ 53,417	\$ 55,018	\$ 56,112	\$ 1,094	2.0%
Police	\$ 1,747,689	\$ 1,778,867	\$ 1,874,933	\$ 96,066	5.4%
Dispatch	\$ 441,981	\$ 454,562	\$ 474,483	\$ 19,921	4.4%
DPW	\$ 899,614	\$ 929,123	\$ 965,972	\$ 36,849	4.0%
Rec & Parks	\$ 465,502	\$ 474,332	\$ 494,128	\$ 19,796	4.2%
Total	\$ 6,650,658	\$ 6,783,195	\$ 6,962,532	\$ 179,337	2.6%

BUDGET SUMMARY General Fund Fiscal Year 2018

TOWN OF BRATTLEBORO 3 YEAR BUDGET COMPARISON BY TYPE OF REVENUE AND EXPENSE

	FY16	FY17	FY18	FY17/18 \$ Change	FY17/18 % Change
Employee Benefits					
Salary Increases	\$ 43,530	\$ (2,364)	\$ -	\$ 2,364	-100.0%
Vacation Accrual	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 535,500	\$ 546,000	\$ 556,925	\$ 10,925	2.0%
Employee Retirement	\$ 598,500	\$ 610,000	\$ 492,000	\$ (118,000)	-19.3%
Health Insurance	\$ 1,665,392	\$ 1,732,008	\$ 1,465,000	\$ (267,008)	-15.4%
Opt Out / HSA	\$ 220,500	\$ 220,500	\$ 210,000	\$ (10,500)	-4.8%
HRA Expense	\$ -	\$ -	\$ 172,500	\$ 172,500	100.0%
HRA Administration	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%
Unemployment	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Life insurance	\$ 26,625	\$ 27,200	\$ 28,650	\$ 1,450	5.3%
Dependant Care	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Total	\$ 3,131,547	\$ 3,174,844	\$ 2,986,575	\$ (188,269)	-5.9%
Department Expense					
Town Manager	\$ 8,100	\$ 8,100	\$ 8,100	\$ -	0.0%
Finance	\$ 45,800	\$ 46,100	\$ 46,800	\$ 700	1.5%
Town Clerk	\$ 44,800	\$ 44,800	\$ 44,900	\$ 100	0.2%
Assessor	\$ 17,400	\$ 17,400	\$ 17,600	\$ 200	1.1%
General Services	\$ 206,200	\$ 204,450	\$ 183,250	\$ (21,200)	-10.4%
Planning	\$ 23,450	\$ 20,000	\$ 22,400	\$ 2,400	12.0%
Library	\$ 156,297	\$ 163,258	\$ 162,670	\$ (588)	-0.4%
Fire	\$ 208,550	\$ 211,050	\$ 238,250	\$ 27,200	12.9%
Municipal Center	\$ 126,050	\$ 111,600	\$ 106,400	\$ (5,200)	-4.7%
Police	\$ 206,810	\$ 212,585	\$ 306,200	\$ 93,615	44.0%
Dispatch	\$ 13,450	\$ 13,450	\$ 12,050	\$ (1,400)	-10.4%
DPW	\$ 689,950	\$ 689,600	\$ 728,360	\$ 38,760	5.6%
Rec & Parks	\$ 308,315	\$ 312,115	\$ 299,586	\$ (12,529)	-4.0%
Total	\$ 2,055,172	\$ 2,054,508	\$ 2,176,566	\$ 122,058	5.9%
General					
Debt/Debt Service	\$ 1,245,205	\$ 1,445,806	\$ 1,567,525	\$ 121,719	8.4%
Risk	\$ 691,800	\$ 637,000	\$ 654,650	\$ 17,650	2.8%
Attorney	\$ 107,250	\$ 108,500	\$ 110,000	\$ 1,500	1.4%
Human Services	\$ 140,765	\$ 140,765	\$ 130,765	\$ (10,000)	-7.1%
Street Lights	\$ 160,000	\$ 140,000	\$ 140,000	\$ -	0.0%
Civil Defense	\$ 3,000	\$ 4,000	\$ 2,500	\$ (1,500)	-37.5%
Bus Service	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Ambulance	\$ 203,350	\$ 210,000	\$ 233,500	\$ 23,500	11.2%
Windham Regional	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
County Tax	\$ 78,652	\$ 80,000	\$ 88,200	\$ 8,200	10.3%
Downtown Program	\$ 78,000	\$ 78,000	\$ 75,000	\$ (3,000)	-3.8%
Total	\$ 2,783,022	\$ 2,919,071	\$ 3,082,140	\$ 163,069	5.6%
Transfers					
To Capital	\$ 357,000	\$ 959,000	\$ 1,844,192	\$ 885,192	92.3%
To Solid Waste	\$ 555,500	\$ 397,640	\$ 431,836	\$ 34,196	8.6%
Total	\$ 912,500	\$ 1,356,640	\$ 2,276,028	\$ 919,388	67.8%
TOTAL EXPENDITURES	\$ 15,532,899	\$ 16,288,258	\$ 17,483,841	\$ 1,195,583	7.3%

GENERAL FUND BUDGET Fiscal Year 2018

TOWN OF BRATTLEBORO'S PROPOSED FISCAL YEAR 2018 GENERAL FUND BUDGET

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
REVENUES						
Town Manager's Office						
Donations	\$ -	\$ 50	\$ -	\$ -	\$ -	N/A
MM - Investment Income	\$ 13,000	\$ 9,464	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
In Lieu of Taxes	\$ 144,000	\$ 132,484	\$ 144,000	\$ 144,000	\$ -	0.0%
Miscellaneous Revenue	\$ 2,500	\$ 2,458	\$ 2,500	\$ 2,500	\$ -	0.0%
	\$ 159,500	\$ 144,456	\$ 153,500	\$ 152,500	\$ (1,000)	-0.7%
Taxes						
Current Taxes	\$ 13,473,675	\$ 13,558,736	\$ 13,861,274	\$ 14,267,946	\$ 406,672	2.9%
Meals, Alcohol and Rooms	\$ 320,000	\$ 377,271	\$ 320,000	\$ 350,000	\$ 30,000	9.4%
Interest	\$ 65,000	\$ 58,057	\$ 60,000	\$ 60,000	\$ -	0.0%
Penalty	\$ 55,000	\$ 58,982	\$ 55,000	\$ 55,000	\$ -	0.0%
Collection Charges	\$ 20,000	\$ 26,704	\$ 20,000	\$ 25,000	\$ 5,000	25.0%
	\$ 13,933,675	\$ 14,079,750	\$ 14,316,274	\$ 14,757,946	\$ 441,672	3.1%
Finance Department						
Business Licenses	\$ 50,000	\$ 51,665	\$ 50,000	\$ 50,000	\$ -	0.0%
Reimbursements/Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest on Receivables	\$ -	\$ 555	\$ -	\$ -	\$ -	N/A
Sale of Fixed Assets	\$ -	\$ 185	\$ -	\$ -	\$ -	N/A
	\$ 50,000	\$ 52,405	\$ 50,000	\$ 50,000	\$ -	0.0%
Town Clerk						
Liquor & Tobacco License	\$ 8,500	\$ 8,195	\$ 8,700	\$ 9,000	\$ 300	3.4%
Dog License Revenue	\$ 17,000	\$ 20,404	\$ 18,500	\$ 19,500	\$ 1,000	5.4%
Town Clerk Fees	\$ 108,500	\$ 106,564	\$ 105,000	\$ 106,000	\$ 1,000	1.0%
	\$ 134,000	\$ 135,163	\$ 132,200	\$ 134,500	\$ 2,300	1.7%
Assessor's Office						
Personal Property Fines	\$ -	\$ 1,199	\$ 2,000	\$ 1,800	\$ (200)	-10.0%
Listers Office Misc	\$ 200	\$ 56	\$ 50	\$ -	\$ (50)	-100.0%
	\$ 200	\$ 1,255	\$ 2,050	\$ 1,800	\$ (250)	-12.2%
General Services						
Donations	\$ -	\$ 46,944	\$ -	\$ -	\$ -	N/A
Reimbursements	\$ -	\$ 62	\$ -	\$ -	\$ -	N/A
	\$ -	\$ 47,005	\$ -	\$ -	\$ -	N/A
Risk Management						
Restitution	\$ -	\$ 960	\$ -	\$ -	\$ -	N/A
	\$ -	\$ 960	\$ -	\$ -	\$ -	N/A
Planning						
Planning Permit Fees	\$ 35,000	\$ 66,727	\$ 45,000	\$ 65,000	\$ 20,000	44.4%
Planning Misc Revenue	\$ 100	\$ -	\$ 50	\$ -	\$ (50)	-100.0%
	\$ 35,100	\$ 66,727	\$ 45,050	\$ 65,000	\$ 19,950	44.3%
Library Revenue						
Library Copier Revenue	\$ 3,700	\$ 4,935	\$ 6,700	\$ 6,700	\$ -	0.0%
Library Donations	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100.0%
Reimbursements	\$ -	\$ 1,568	\$ -	\$ -	\$ -	N/A
Library Fines	\$ 16,000	\$ 15,842	\$ 16,000	\$ 16,000	\$ -	0.0%
Non-Resident Fees	\$ 16,000	\$ 16,997	\$ 16,000	\$ 18,000	\$ 2,000	12.5%
Gift Books & Replacement	\$ 3,000	\$ 3,408	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
Library Postage Revenue	\$ 800	\$ 466	\$ 800	\$ 200	\$ (600)	-75.0%
Audio Visual Rental	\$ 50	\$ 27	\$ 50	\$ -	\$ (50)	-100.0%
Miscellaneous Income	\$ 700	\$ 657	\$ 700	\$ 700	\$ -	0.0%
	\$ 46,250	\$ 43,900	\$ 49,250	\$ 45,600	\$ (3,650)	-7.4%
Fire						
Donations - Fire Dept	\$ -	\$ 200	\$ -	\$ -	\$ -	N/A
Tower Rent	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Insurance Proceeds	\$ -	\$ 21,423	\$ -	\$ -	\$ -	N/A
Fire Dept - Banner	\$ 6,200	\$ 6,200	\$ 11,200	\$ 11,100	\$ (100)	-0.9%
Fire Outside Revenue	\$ 7,500	\$ 24,048	\$ 7,500	\$ 10,400	\$ 2,900	38.7%
	\$ 13,700	\$ 51,871	\$ 18,700	\$ 21,500	\$ 2,800	15.0%
Municipal Center						
Municipal Center Rental	\$ 20,000	\$ 19,888	\$ 20,000	\$ 20,000	\$ -	0.0%
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	\$ 20,000	\$ 19,888	\$ 20,000	\$ 20,000	\$ -	0.0%
Police						
Town Ordinance	\$ 50,000	\$ 13,636	\$ 43,000	\$ 37,000	\$ (6,000)	-14.0%
Bicycle Registration	\$ 30	\$ 23	\$ 30	\$ -	\$ (30)	-100.0%
Police Dept Copy Charges	\$ 3,000	\$ 1,915	\$ 3,000	\$ 500	\$ (2,500)	-83.3%
Police Dept Donations	\$ -	\$ 50	\$ -	\$ -	\$ -	N/A
Rental Income	\$ -	\$ -	\$ -	\$ 26,400	\$ 26,400	N/A

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Up-Fit Reimbursement	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	N/A
Reimbursements/Insurance	\$ -	\$ 3,772	\$ -	\$ -	\$ -	N/A
False Alarm Fees	\$ 3,000	\$ 2,775	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%
Miscellaneous Revenue	\$ 2,000	\$ 438	\$ 2,000	\$ 2,000	\$ -	0.0%
Police Outside Revenue	\$ 40,000	\$ 21,222	\$ 40,000	\$ 45,500	\$ 5,500	13.8%
Animal Control	\$ 1,000	\$ 980	\$ 1,000	\$ 1,000	\$ -	0.0%
Rescue Inc Dispatch Fees	\$ 47,079	\$ 45,708	\$ 47,079	\$ 48,020	\$ 941	2.0%
	\$ 146,109	\$ 90,518	\$ 141,109	\$ 170,620	\$ 29,511	20.9%
Public Works						
Insurance/Reimbursements	\$ -	\$ 7,454	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Public Works Outside Reve	\$ -	\$ 602	\$ -	\$ -	\$ -	N/A
Gasoline Sales	\$ 4,000	\$ 435	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 4,000	\$ 8,490	\$ 4,000	\$ 4,000	\$ -	0.0%
Regional						
Railroad Revenue Sharing	\$ 2,500	\$ 5,065	\$ 2,500	\$ 5,000	\$ 2,500	100.0%
State Road Construction	\$ 230,000	\$ 230,584	\$ 230,000	\$ 230,000	\$ -	0.0%
State Current Use Payment	\$ 150,000	\$ 159,132	\$ 150,000	\$ 160,000	\$ 10,000	6.7%
Overweight Permits	\$ -	\$ 275	\$ -	\$ -	\$ -	N/A
	\$ 382,500	\$ 395,056	\$ 382,500	\$ 395,000	\$ 12,500	3.3%
Parks and Recreation						
Basketball	\$ 5,700	\$ 5,150	\$ 5,500	\$ 5,500	\$ -	0.0%
Softball Field Rental	\$ 23,000	\$ 24,016	\$ 23,000	\$ 24,000	\$ 1,000	4.3%
Swimming Pool	\$ 20,000	\$ 23,506	\$ 20,000	\$ 20,000	\$ -	0.0%
Snack Bar	\$ 2,000	\$ 2,030	\$ 2,000	\$ 2,000	\$ -	0.0%
Kiwanis Shelter	\$ 2,800	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
Skating Rink Revenue	\$ 105,500	\$ 124,473	\$ 113,000	\$ 115,000	\$ 2,000	1.8%
Gibson-Aiken Center	\$ 6,000	\$ 5,493	\$ 6,000	\$ 6,200	\$ 200	3.3%
Day Camp	\$ 20,600	\$ 27,176	\$ 20,000	\$ 23,000	\$ 3,000	15.0%
Facilities Use Fees	\$ 1,600	\$ 3,143	\$ 2,000	\$ 2,200	\$ 200	10.0%
Miscellaneous Revenue	\$ 6,500	\$ 13,991	\$ 9,500	\$ 11,000	\$ 1,500	15.8%
Cemetery Plots	\$ 1,500	\$ 3,000	\$ 1,500	\$ 3,000	\$ 1,500	100.0%
Non-Resident Fees	\$ 17,000	\$ 23,882	\$ 19,000	\$ 22,000	\$ 3,000	15.8%
	\$ 212,200	\$ 259,359	\$ 225,000	\$ 237,400	\$ 12,400	5.5%
Reimbursements						
Reimbursements Received	\$ -	\$ 52	\$ -	\$ -	\$ -	N/A
	\$ -	\$ 52	\$ -	\$ -	\$ -	N/A
Fund Balance						
Use of Fund Balance	\$ 96,265	\$ -	\$ 449,225	\$ 1,099,975	\$ 650,750	144.9%
	\$ 96,265	\$ -	\$ 449,225	\$ 1,099,975	\$ 650,750	144.9%
Transfers						
Transfer Rec Self Support	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Transfer Skate Rink Imp	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
Transfer Utility Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 260,000	\$ 10,000	4.0%
Transfer Parking Fund	\$ 36,900	\$ 36,900	\$ 36,900	\$ 55,500	\$ 18,600	50.4%
	\$ 299,400	\$ 299,400	\$ 299,400	\$ 328,000	\$ 28,600	9.6%
TOTAL REVENUE	\$ 15,532,899	\$ 15,696,255	\$ 16,288,258	\$ 17,483,841	\$ 1,195,583	7.3%
EXPENDITURES						
Town Manager's Office						
Department Head Salary	\$ 97,450	\$ 97,641	\$ 99,038	\$ 101,003	\$ 1,965	2.0%
Staff Salaries	\$ 113,900	\$ 114,763	\$ 116,168	\$ 118,667	\$ 2,499	2.2%
Vacation BB - Retire Pay	\$ -	\$ 4,011	\$ 2,227	\$ 4,400	\$ 2,173	97.6%
Equipment	\$ 300	\$ 23	\$ 300	\$ 300	\$ -	0.0%
Training	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.0%
Conferences/Memberships	\$ 500	\$ 145	\$ 500	\$ 500	\$ -	0.0%
Postage Expense	\$ 1,000	\$ 497	\$ 1,000	\$ 1,000	\$ -	0.0%
Office Supplies	\$ 1,000	\$ 766	\$ 1,000	\$ 1,000	\$ -	0.0%
Transportation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 219,450	\$ 222,845	\$ 225,533	\$ 232,170	\$ 6,637	2.9%
Finance						
Department Head Salary	\$ 73,574	\$ 74,290	\$ 75,249	\$ 76,737	\$ 1,488	2.0%
Staff Salaries	\$ 212,500	\$ 214,190	\$ 218,067	\$ 222,617	\$ 4,550	2.1%
Vacation BB - Retire Pay	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	N/A
Equipment	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.0%
Training	\$ 1,500	\$ 736	\$ 1,500	\$ 1,500	\$ -	0.0%
Conferences/Memberships	\$ 1,000	\$ 648	\$ 1,000	\$ 1,000	\$ -	0.0%
Office Equipment Maint	\$ 1,200	\$ 11	\$ 1,200	\$ 1,200	\$ -	0.0%
Computer Supplies	\$ 600	\$ 170	\$ 600	\$ 600	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
NEMRC Services	\$ 27,500	\$ 26,069	\$ 27,500	\$ 28,000	\$ 500	1.8%
Tax Bills	\$ 1,000	\$ 802	\$ 1,000	\$ 1,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Bank Service Charges	\$ 1,000	\$ 686	\$ 1,000	\$ 1,000	\$ -	0.0%
Postage Expense	\$ 7,500	\$ 8,795	\$ 7,800	\$ 8,000	\$ 200	2.6%
Office Supplies	\$ 4,000	\$ 3,508	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 331,874	\$ 329,905	\$ 339,416	\$ 357,154	\$ 17,738	5.2%
Attorney						
Contracted Legal Services	\$ 101,250	\$ 101,170	\$ 102,500	\$ 104,000	\$ 1,500	1.5%
Conferences/Memberships	\$ 1,000	\$ 710	\$ 1,000	\$ 1,000	\$ -	0.0%
Litigation Expenses	\$ 5,000	\$ 934	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 107,250	\$ 102,814	\$ 108,500	\$ 110,000	\$ 1,500	1.4%
Town Clerk						
Department Head Salary	\$ 66,527	\$ 67,017	\$ 67,840	\$ 64,600	\$ (3,240)	-4.8%
Staff Salaries	\$ 55,434	\$ 58,740	\$ 57,160	\$ 63,699	\$ 6,539	11.4%
Vacation BB - Retire Pay	\$ 3,728	\$ 3,803	\$ 17,340	\$ -	\$ (17,340)	-100.0%
Election Salaries	\$ 2,700	\$ 3,916	\$ 6,000	\$ 4,000	\$ (2,000)	-33.3%
Conferences/Memberships	\$ 1,800	\$ 1,052	\$ 1,800	\$ 1,800	\$ -	0.0%
Records Restoration	\$ 6,000	\$ 5,883	\$ -	\$ 6,000	\$ 6,000	N/A
Computer - Land Records	\$ 16,000	\$ 15,446	\$ 14,600	\$ 16,000	\$ 1,400	9.6%
Election Expense	\$ 11,000	\$ 10,414	\$ 16,000	\$ 11,000	\$ (5,000)	-31.3%
Copier Expense	\$ 1,300	\$ 1,440	\$ 1,010	\$ 1,000	\$ (10)	-1.0%
Postage Expense	\$ 2,500	\$ 2,243	\$ 2,600	\$ 2,300	\$ (300)	-11.5%
Office Supplies	\$ 3,000	\$ 3,406	\$ 2,500	\$ 2,500	\$ -	0.0%
Equipment Maintenance	\$ 500	\$ -	\$ 290	\$ 300	\$ 10	3.4%
	\$ 170,489	\$ 173,360	\$ 187,140	\$ 173,199	\$ (13,941)	-7.4%
Assessor's Office						
Department Head Salary	\$ 63,549	\$ 65,242	\$ 65,026	\$ 66,714	\$ 1,688	2.6%
Staff Salaries	\$ 76,162	\$ 73,180	\$ 75,513	\$ 84,840	\$ 9,327	12.4%
Vacation BB - Retire Pay	\$ -	\$ 2,412	\$ 2,448	\$ 2,400	\$ (48)	-2.0%
Board Salaries	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ -	0.0%
Equipment Purchases	\$ 1,800	\$ 1,716	\$ 1,700	\$ 1,750	\$ 50	2.9%
Professional Services	\$ 1,500	\$ 139	\$ 1,200	\$ 1,000	\$ (200)	-16.7%
Training	\$ 1,000	\$ 988	\$ 1,000	\$ 1,200	\$ 200	20.0%
Conferences/Memberships	\$ 900	\$ 946	\$ 950	\$ 1,000	\$ 50	5.3%
Grand List	\$ 300	\$ 128	\$ 150	\$ -	\$ (150)	-100.0%
Tax Map Maintenance	\$ 2,400	\$ 2,400	\$ 2,550	\$ 2,600	\$ 50	2.0%
Annual Software Fees	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,400	\$ 200	4.8%
Postage Expense	\$ 1,000	\$ 624	\$ 1,200	\$ 1,200	\$ -	0.0%
Office Supplies	\$ 900	\$ 974	\$ 950	\$ 950	\$ -	0.0%
Equipment Maintenance Fee	\$ 900	\$ 658	\$ 800	\$ 800	\$ -	0.0%
Transportation	\$ 750	\$ 83	\$ 750	\$ 750	\$ -	0.0%
	\$ 157,111	\$ 155,440	\$ 160,387	\$ 171,554	\$ 11,167	7.0%
General Services						
Board Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%
BCA Salaries	\$ 700	\$ -	\$ 700	\$ 700	\$ -	0.0%
Personell Mgmt Expense	\$ 5,000	\$ 5,549	\$ 5,000	\$ 5,000	\$ -	0.0%
Employee Recognition	\$ -	\$ 1,309	\$ -	\$ -	\$ -	N/A
Conferences/Memberships	\$ 15,500	\$ 19,197	\$ 16,500	\$ 16,500	\$ -	0.0%
School Donation	\$ -	\$ 46,944	\$ -	\$ -	\$ -	N/A
Computer Equipment Maint	\$ 30,000	\$ 30,780	\$ 30,000	\$ 30,000	\$ -	0.0%
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Tax Sale Properties Exp	\$ -	\$ 4,083	\$ -	\$ -	\$ -	N/A
Printing & Public Notices	\$ 11,500	\$ 16,477	\$ 11,500	\$ 11,500	\$ -	0.0%
Professional Services	\$ 18,500	\$ 29,712	\$ 18,500	\$ 18,500	\$ -	0.0%
Town Report	\$ 3,000	\$ 3,699	\$ 3,000	\$ 3,250	\$ 250	8.3%
GIS Mapping	\$ 19,000	\$ 18,997	\$ 19,000	\$ 19,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ 62	\$ -	\$ -	\$ -	N/A
Auditing	\$ 49,500	\$ 34,022	\$ 49,500	\$ 18,000	\$ (31,500)	-63.6%
Telephone	\$ 20,000	\$ 16,877	\$ 17,000	\$ 17,000	\$ -	0.0%
Postage Expense	\$ 2,500	\$ 2,152	\$ 2,750	\$ 2,800	\$ 50	1.8%
Office Supplies	\$ 2,000	\$ 1,269	\$ 2,000	\$ 2,000	\$ -	0.0%
Tax Abatements	\$ 10,000	\$ 32,144	\$ 10,000	\$ 20,000	\$ 10,000	100.0%
Interest Abatements	\$ 1,000	\$ 2,866	\$ 1,000	\$ 1,000	\$ -	0.0%
Penalty Abatements	\$ 1,000	\$ 688	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Abatements	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous	\$ -	\$ 250	\$ -	\$ -	\$ -	N/A
	\$ 206,200	\$ 284,077	\$ 204,450	\$ 183,250	\$ (21,200)	-10.4%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Risk Management						
Worker's Compensation	\$ 326,050	\$ 403,110	\$ 412,500	\$ 492,700	\$ 80,200	19.4%
General Liability	\$ 330,750	\$ 170,928	\$ 189,500	\$ 136,950	\$ (52,550)	-27.7%
Occupational Health	\$ 25,000	\$ 17,504	\$ 25,000	\$ 15,000	\$ (10,000)	-40.0%
Insurance Deductible	\$ 10,000	\$ 8,018	\$ 10,000	\$ 10,000	\$ -	0.0%
	\$ 691,800	\$ 599,561	\$ 637,000	\$ 654,650	\$ 17,650	2.8%
Planning						
Department Head Salary	\$ 68,546	\$ 64,671	\$ 69,919	\$ 71,707	\$ 1,788	2.6%
Staff Salaries	\$ 114,189	\$ 112,504	\$ 117,088	\$ 118,797	\$ 1,709	1.5%
Vacation BB - Retire Pay	\$ -	\$ 7,886	\$ -	\$ 4,021	\$ 4,021	N/A
Equipment	\$ 800	\$ -	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 2,200	\$ 755	\$ 1,800	\$ 2,000	\$ 200	11.1%
Conferences/Memberships	\$ 1,900	\$ 1,142	\$ 2,300	\$ 2,500	\$ 200	8.7%
Computer Supplies	\$ 1,000	\$ 521	\$ 1,000	\$ 1,000	\$ -	0.0%
Legal Notices	\$ 1,750	\$ 2,155	\$ 2,200	\$ 2,400	\$ 200	9.1%
Professional Services	\$ 8,000	\$ 8,588	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
Zoning Consultant	\$ -	\$ 3,237	\$ -	\$ -	\$ -	N/A
Document Production	\$ 1,500	\$ 1,678	\$ 1,800	\$ 2,000	\$ 200	11.1%
Postage Expense	\$ 1,600	\$ 1,217	\$ 1,400	\$ 1,400	\$ -	0.0%
Office Supplies	\$ 2,200	\$ 1,956	\$ 1,800	\$ 1,400	\$ (400)	-22.2%
Equipment Maintenance	\$ 1,000	\$ 450	\$ 1,000	\$ 1,000	\$ -	0.0%
Transportation	\$ 1,000	\$ 1,103	\$ 1,400	\$ 1,400	\$ -	0.0%
Miscellaneous Expenses	\$ 500	\$ 149	\$ 500	\$ 500	\$ -	0.0%
	\$ 206,185	\$ 208,012	\$ 207,007	\$ 216,925	\$ 9,918	4.8%
Total General Government	\$ 2,090,359	\$ 2,076,014	\$ 2,069,433	\$ 2,098,902	\$ 29,469	1.4%
Benefits						
Salary Increases	\$ 43,530	\$ -	\$ (2,364)	\$ -	\$ 2,364	N/A
Vacation Accrual	\$ 30,000	\$ 44,219	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 535,500	\$ 490,730	\$ 546,000	\$ 556,925	\$ 10,925	2.0%
Employee Retirement	\$ 598,500	\$ 543,493	\$ 610,000	\$ 492,000	\$ (118,000)	-19.3%
Health Insurance	\$ 1,665,392	\$ 1,557,661	\$ 1,732,008	\$ 1,465,000	\$ (267,008)	-15.4%
Life Insurance	\$ 26,625	\$ 23,106	\$ 27,200	\$ 28,650	\$ 1,450	5.3%
Opt-Out & HSA Payments	\$ 220,500	\$ 184,092	\$ 220,500	\$ 210,000	\$ (10,500)	-4.8%
HRA Expense	\$ -	\$ 26,528	\$ -	\$ 172,500	\$ 172,500	N/A
HRA Administration	\$ -	\$ 1,364	\$ -	\$ 20,000	\$ 20,000	N/A
Unemployment Compensation	\$ 10,000	\$ 6,130	\$ 10,000	\$ 10,000	\$ -	0.0%
Dependent Care Administration	\$ 1,500	\$ 532	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$ 3,131,547	\$ 2,877,856	\$ 3,174,844	\$ 2,986,575	\$ (188,269)	-5.9%
Bonds/Notes						
Bond Principal	\$ 663,500	\$ 663,333	\$ 648,500	\$ 848,500	\$ 200,000	30.8%
Note Principal	\$ 181,750	\$ 177,333	\$ 232,000	\$ 232,000	\$ -	0.0%
Bond Interest	\$ 198,005	\$ 197,965	\$ 359,656	\$ 351,875	\$ (7,781)	-2.2%
Note Interest	\$ 8,050	\$ 5,264	\$ 11,750	\$ 8,225	\$ (3,525)	-30.0%
Accrued Interest	\$ -	\$ 20,503	\$ -	\$ -	\$ -	N/A
Lease Expense	\$ 193,900	\$ 193,899	\$ 193,900	\$ 126,925	\$ (66,975)	-34.5%
	\$ 1,245,205	\$ 1,258,297	\$ 1,445,806	\$ 1,567,525	\$ 121,719	8.4%
Human Services						
Phoenix House Rise	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	N/A
Senior Solutions	\$ 2,800	\$ 2,800	\$ 2,800	\$ 3,000	\$ 200	7.1%
Brattleboro Senior Meals	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Youth Services	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ -	0.0%
Museum & Art Center	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Windham Child Care Assoc	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%
Morningside House	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	N/A
Women's Freedom Center	\$ 3,765	\$ 3,765	\$ 3,765	\$ 3,765	\$ -	0.0%
Brattleboro Area Hospice	\$ 1,700	\$ 1,700	\$ 1,200	\$ 1,200	\$ -	0.0%
VNA & Hospice of VT & NH	\$ 10,000	\$ 10,000	\$ 7,500	\$ 12,200	\$ 4,700	62.7%
Green Mountain RSVP	\$ 700	\$ 700	\$ 700	\$ -	\$ (700)	-100.0%
Vt Center for Ind Living	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.0%
Drop-In Center	\$ 9,600	\$ 9,600	\$ -	\$ -	\$ -	N/A
Aids Project of So. Vt.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
SEVCA	\$ 9,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ -	0.0%
The Gathering Place	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	100.0%
Boys & Girls Club	\$ 13,220	\$ 13,220	\$ 15,200	\$ -	\$ (15,200)	-100.0%
Vt Assoc for the Blind	\$ 680	\$ 680	\$ -	\$ -	\$ -	N/A
HCRS	\$ 2,000	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	N/A
Summer Lunch Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Kidsplayce	\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000	\$ -	0.0%
Climate Protection	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Turning Point	\$ 6,500	\$ 6,500	\$ 7,000	\$ 8,500	\$ 1,500	21.4%
VT Adult Learning	\$ 700	\$ 700	\$ -	\$ 3,000	\$ 3,000	N/A
American Red Cross	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Family Garden	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	0.0%
Prevent Child Abuse	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	N/A
Windham Co. Safe Place	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Meeting Waters YMCA	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Groundworks Colaborative	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.0%
Vermont Wilderness School	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100.0%
Green Mountain Crossroads	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
	\$ 140,765	\$ 140,765	\$ 140,765	\$ 130,765	\$ (10,000)	-7.1%
Auxilliary Services						
Street Lights	\$ 160,000	\$ 137,385	\$ 140,000	\$ 140,000	\$ -	0.0%
Civil Defense	\$ 3,000	\$ 2,851	\$ 4,000	\$ 2,500	\$ (1,500)	-37.5%
Local Bus Service	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Ambulance Service	\$ 203,350	\$ 203,335	\$ 210,000	\$ 233,500	\$ 23,500	11.2%
	\$ 416,350	\$ 393,571	\$ 404,000	\$ 426,000	\$ 22,000	5.4%
Library						
Department Head Salary	\$ 65,872	\$ 71,009	\$ 67,184	\$ 73,037	\$ 5,853	8.7%
Staff Salaries	\$ 368,517	\$ 356,659	\$ 374,100	\$ 376,894	\$ 2,794	0.7%
Custodian	\$ 14,152	\$ 15,968	\$ 14,725	\$ 15,190	\$ 465	3.2%
Vacation BB - Retire Pay	\$ 16,405	\$ 18,286	\$ -	\$ -	\$ -	N/A
Office Equipment	\$ 500	\$ 1,945	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 200	\$ 242	\$ 200	\$ 200	\$ -	0.0%
Conferences/Memberships	\$ 900	\$ 954	\$ 900	\$ 500	\$ (400)	-44.4%
Lost Book Refund Pmt Fees	\$ 500	\$ 387	\$ 500	\$ 300	\$ (200)	-40.0%
Computer Equipment Maint	\$ 15,000	\$ 13,389	\$ 14,700	\$ 15,000	\$ 300	2.0%
Computer Supplies	\$ 4,400	\$ 3,247	\$ 4,000	\$ 4,000	\$ -	0.0%
Book & Non-Print Supplies	\$ 4,500	\$ 4,500	\$ 4,000	\$ 4,000	\$ -	0.0%
Professional Services	\$ 500	\$ 500	\$ 500	\$ 400	\$ (100)	-20.0%
Bindery Services	\$ 400	\$ 400	\$ 400	\$ 300	\$ (100)	-25.0%
Reimbursable Expense	\$ -	\$ 1,522	\$ -	\$ -	\$ -	N/A
Fuel Expense	\$ 11,050	\$ 14,463	\$ 14,000	\$ 13,200	\$ (800)	-5.7%
Electric	\$ 25,000	\$ 24,534	\$ 25,960	\$ 26,470	\$ 510	2.0%
Utilities	\$ 1,662	\$ 1,689	\$ 1,723	\$ 1,800	\$ 77	4.5%
Building Equip & Maint	\$ 17,240	\$ 14,436	\$ 17,000	\$ 17,000	\$ -	0.0%
Maintenance Supplies	\$ 2,500	\$ 3,000	\$ 2,500	\$ 3,000	\$ 500	20.0%
Telephone	\$ 2,340	\$ 1,689	\$ 2,350	\$ 6,000	\$ 3,650	155.3%
Postage Expense	\$ 9,600	\$ 9,600	\$ 11,000	\$ 7,500	\$ (3,500)	-31.8%
Office Supplies	\$ 3,900	\$ 4,037	\$ 4,100	\$ 4,000	\$ (100)	-2.4%
Books - General	\$ 8,280	\$ 8,465	\$ 8,300	\$ 6,000	\$ (2,300)	-27.7%
Reference Sources	\$ 18,000	\$ 19,397	\$ 18,000	\$ 19,000	\$ 1,000	5.6%
Juvenile Books	\$ 9,200	\$ 8,914	\$ 9,200	\$ 9,000	\$ (200)	-2.2%
Young Adult Sources	\$ 1,200	\$ 1,207	\$ 1,200	\$ 1,500	\$ 300	25.0%
Replacement Books	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,500	\$ 300	25.0%
Periodicals & Newspapers	\$ 6,775	\$ 7,039	\$ 6,775	\$ 7,000	\$ 225	3.3%
Non-Print Materials/Adult	\$ 5,250	\$ 4,975	\$ 5,250	\$ 5,500	\$ 250	4.8%
Non-Print Mat./Children	\$ 3,800	\$ 3,720	\$ 3,800	\$ 3,800	\$ -	0.0%
Special Programs/Adult	\$ 100	\$ 4	\$ 100	\$ -	\$ (100)	-100.0%
Special Programs/Children	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Equipment Maintenance	\$ 2,200	\$ 1,805	\$ 1,500	\$ 1,600	\$ 100	6.7%
	\$ 621,243	\$ 619,281	\$ 619,267	\$ 627,791	\$ 8,524	1.4%
Fire						
Department Head Salary	\$ 80,689	\$ 82,843	\$ 82,301	\$ 83,919	\$ 1,618	2.0%
Staff Salaries	\$ 1,255,471	\$ 1,210,241	\$ 1,280,334	\$ 1,275,776	\$ (4,558)	-0.4%
Vacation BB - Retire Pay	\$ 47,798	\$ 14,940	\$ 36,622	\$ 13,214	\$ (23,408)	-63.9%
Incentive Pay	\$ 50,975	\$ 45,739	\$ 51,630	\$ 53,742	\$ 2,112	4.1%
Overtime	\$ 95,000	\$ 127,311	\$ 96,900	\$ 96,900	\$ -	0.0%
Fire Outside Overtime	\$ 12,000	\$ 14,923	\$ 12,240	\$ 8,000	\$ (4,240)	-34.6%
Banner Outside Overtime	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	N/A
Holiday Pay	\$ 42,427	\$ 35,351	\$ 43,927	\$ 37,991	\$ (5,936)	-13.5%
Auxiliary Staff	\$ 14,000	\$ 9,347	\$ 14,000	\$ 10,000	\$ (4,000)	-28.6%
Clerical	\$ 33,590	\$ 33,228	\$ 34,247	\$ 35,039	\$ 792	2.3%
Equipment	\$ 20,000	\$ 14,775	\$ 20,000	\$ 17,500	\$ (2,500)	-12.5%
Training	\$ 7,500	\$ 4,842	\$ 7,500	\$ 8,000	\$ 500	6.7%
Conferences/Memberships	\$ 4,500	\$ 4,489	\$ 4,500	\$ 5,000	\$ 500	11.1%
Reimbursable Expense	\$ -	\$ 4,509	\$ -	\$ -	\$ -	N/A
Heating Oil Expense	\$ 10,450	\$ 10,624	\$ 13,250	\$ -	\$ (13,250)	-100.0%
Propane	\$ 5,000	\$ 3,475	\$ 5,000	\$ 27,000	\$ 22,000	440.0%
Gasoline	\$ 7,500	\$ 4,566	\$ 7,000	\$ 6,500	\$ (500)	-7.1%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Diesel	\$ 15,000	\$ 8,099	\$ 15,000	\$ 14,500	\$ (500)	-3.3%
Electric	\$ 13,350	\$ 12,570	\$ 13,350	\$ 14,000	\$ 650	4.9%
Utilities	\$ 4,000	\$ 4,109	\$ 4,200	\$ 4,400	\$ 200	4.8%
Building Repairs	\$ 5,500	\$ 9,384	\$ 5,500	\$ 2,000	\$ (3,500)	-63.6%
Telephone	\$ 9,500	\$ 9,279	\$ 9,500	\$ 10,000	\$ 500	5.3%
Postage Expense	\$ 750	\$ 666	\$ 750	\$ 750	\$ -	0.0%
Office Supplies	\$ 7,000	\$ 5,269	\$ 7,000	\$ 14,000	\$ 7,000	100.0%
Operating Supplies	\$ 12,000	\$ 11,492	\$ 12,000	\$ 12,000	\$ -	0.0%
Clothing	\$ 20,000	\$ 19,584	\$ 20,000	\$ 21,000	\$ 1,000	5.0%
Fire Prevention	\$ 600	\$ 394	\$ 600	\$ 600	\$ -	0.0%
Fire Alarm Repair	\$ 18,300	\$ 6,484	\$ 18,300	\$ 15,000	\$ (3,300)	-18.0%
Equipment Maintenance	\$ 6,500	\$ 6,401	\$ 6,500	\$ 6,000	\$ (500)	-7.7%
Vehicle Maintenance	\$ 41,100	\$ 32,114	\$ 41,100	\$ 60,000	\$ 18,900	46.0%
	\$ 1,840,500	\$ 1,747,047	\$ 1,863,251	\$ 1,858,831	\$ (4,420)	-0.2%
Municipal Center						
Staff Salaries	\$ 45,742	\$ 46,589	\$ 46,858	\$ 47,787	\$ 929	2.0%
Vacation BB - Retire Pay	\$ -	\$ 880	\$ -	\$ -	\$ -	N/A
Overtime	\$ 7,675	\$ 5,096	\$ 8,160	\$ 8,325	\$ 165	2.0%
Equipment	\$ 3,000	\$ 2,841	\$ 3,000	\$ 3,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fuel Expense	\$ 23,250	\$ 18,724	\$ 29,500	\$ 23,600	\$ (5,900)	-20.0%
Electric	\$ 45,000	\$ 34,359	\$ 40,000	\$ 40,500	\$ 500	1.3%
Utilities	\$ 5,300	\$ 4,886	\$ 5,500	\$ 5,600	\$ 100	1.8%
Building Repairs	\$ 15,000	\$ 7,391	\$ 15,000	\$ 15,000	\$ -	0.0%
Maintenance Supplies	\$ 6,000	\$ 5,710	\$ 6,100	\$ 6,000	\$ (100)	-1.6%
Maintenance Contracts	\$ 26,000	\$ 8,243	\$ 10,000	\$ 10,200	\$ 200	2.0%
Grounds Maintenance	\$ 1,500	\$ 693	\$ 1,500	\$ 1,500	\$ -	0.0%
Clothing	\$ 350	\$ 258	\$ 350	\$ 350	\$ -	0.0%
Automotive Maintenance	\$ 650	\$ 649	\$ 650	\$ 650	\$ -	0.0%
	\$ 179,467	\$ 136,320	\$ 166,618	\$ 162,512	\$ (4,106)	-2.5%
Police						
Police Department						
Department Head Salary	\$ 84,747	\$ 91,695	\$ 90,110	\$ 94,341	\$ 4,231	4.7%
Staff Salaries	\$ 1,339,216	\$ 1,115,720	\$ 1,349,426	\$ 1,451,119	\$ 101,693	7.5%
Vacation BB - Retire Pay	\$ 5,172	\$ 14,230	\$ 8,160	\$ 6,500	\$ (1,660)	-20.3%
Educational Incentive	\$ 21,756	\$ 20,922	\$ 29,028	\$ 21,724	\$ (7,304)	-25.2%
Overtime	\$ 122,000	\$ 225,560	\$ 124,440	\$ 125,000	\$ 560	0.5%
Police Outside Overtime	\$ 40,000	\$ 17,885	\$ 40,800	\$ 35,000	\$ (5,800)	-14.2%
Holiday Pay	\$ 27,639	\$ 23,565	\$ 27,543	\$ 30,496	\$ 2,953	10.7%
Auxiliary Staff	\$ 2,000	\$ 790	\$ 2,040	\$ 2,000	\$ (40)	-2.0%
Clerical	\$ 105,159	\$ 106,225	\$ 107,320	\$ 108,753	\$ 1,433	1.3%
Equipment	\$ 8,000	\$ 7,886	\$ 8,000	\$ 8,000	\$ -	0.0%
Poundkeeper	\$ 10,000	\$ 8,973	\$ 10,000	\$ 10,000	\$ -	0.0%
Training	\$ 23,000	\$ 20,974	\$ 23,000	\$ 23,000	\$ -	0.0%
Conferences/Memberships	\$ 3,500	\$ 3,301	\$ 3,500	\$ 4,000	\$ 500	14.3%
Computer Supplies	\$ 7,000	\$ 4,946	\$ 7,000	\$ 12,000	\$ 5,000	71.4%
Reimbursements/Insurance	\$ -	\$ 1,424	\$ -	\$ -	\$ -	N/A
Heating Fuel	\$ -	\$ -	\$ -	\$ 18,800	\$ 18,800	N/A
Gasoline	\$ 40,685	\$ 22,766	\$ 40,685	\$ 32,000	\$ (8,685)	-21.3%
Electric	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	N/A
Utilities	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
Building Maintenance	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	N/A
Maintenance Supplies	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	N/A
Grounds Maintenance	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	N/A
Telephone	\$ 20,000	\$ 19,687	\$ 20,000	\$ 20,400	\$ 400	2.0%
VIBRS/VLETS	\$ 19,900	\$ 13,287	\$ 19,900	\$ 25,000	\$ 5,100	25.6%
Office Furniture	\$ 1,000	\$ 375	\$ 1,000	\$ 1,000	\$ -	0.0%
Copier Expense	\$ 3,700	\$ 3,282	\$ 3,700	\$ 6,000	\$ 2,300	62.2%
Postage Expense	\$ 2,300	\$ 2,221	\$ 2,300	\$ 2,000	\$ (300)	-13.0%
Office Supplies	\$ 7,300	\$ 7,370	\$ 7,300	\$ 6,000	\$ (1,300)	-17.8%
Books/Reference	\$ 200	\$ -	\$ 200	\$ -	\$ (200)	-100.0%
Operating Supplies	\$ 10,500	\$ 9,520	\$ 10,500	\$ 10,500	\$ -	0.0%
Clothing	\$ 15,000	\$ 9,785	\$ 19,000	\$ 23,000	\$ 4,000	21.1%
Equipment Maintenance	\$ 5,000	\$ 2,984	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
Automotive Equipment	\$ 2,500	\$ 275	\$ 2,500	\$ 2,000	\$ (500)	-20.0%
Automotive Maintenance	\$ 20,000	\$ 18,608	\$ 20,000	\$ 20,000	\$ -	0.0%
Prisoner Expense	\$ 2,225	\$ 3,763	\$ 3,000	\$ 3,500	\$ 500	16.7%
Crime Prevention	\$ 2,000	\$ 1,962	\$ 2,000	\$ 2,000	\$ -	0.0%
Transportation	\$ 3,000	\$ 3,646	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 1,954,499	\$ 1,783,626	\$ 1,991,452	\$ 2,181,133	\$ 189,681	9.5%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Police Dispatch						
Chief Dispatcher	\$ 43,675	\$ 47,045	\$ 47,749	\$ 48,755	\$ 1,006	2.1%
Staff Salaries	\$ 308,801	\$ 293,416	\$ 314,977	\$ 332,086	\$ 17,109	5.4%
Vacation Buy	\$ -	\$ 3,672	\$ 1,836	\$ 1,900	\$ 64	3.5%
Educational Incentive	\$ 6,233	\$ 5,810	\$ 4,904	\$ 5,732	\$ 828	16.9%
Overtime	\$ 76,000	\$ 89,458	\$ 77,520	\$ 79,070	\$ 1,550	2.0%
Holiday Pay	\$ 7,272	\$ 4,875	\$ 7,576	\$ 6,940	\$ (636)	-8.4%
Equipment	\$ 4,000	\$ 2,870	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 3,500	\$ 221	\$ 3,500	\$ 3,500	\$ -	0.0%
Telephone	\$ 1,200	\$ 263	\$ 1,200	\$ 600	\$ (600)	-50.0%
Office Supplies	\$ 500	\$ 582	\$ 500	\$ 500	\$ -	0.0%
Operating Supplies	\$ 1,750	\$ 1,740	\$ 1,750	\$ 1,750	\$ -	0.0%
Uniforms	\$ -	\$ -	\$ -	\$ 200	\$ 200	N/A
Equipment Maintenance	\$ 2,500	\$ 2,349	\$ 2,500	\$ 1,500	\$ (1,000)	-40.0%
	<u>\$ 455,431</u>	<u>\$ 452,298</u>	<u>\$ 468,012</u>	<u>\$ 486,533</u>	<u>\$ 18,521</u>	<u>4.0%</u>
Total Police	\$ 2,409,930	\$ 2,235,924	\$ 2,459,464	\$ 2,667,666	\$ 208,202	8.5%
Public Works						
Public Works Admin						
Department Head Salary	\$ 41,795	\$ 45,231	\$ 42,620	\$ 43,443	\$ 823	1.9%
Staff Salaries	\$ 563,480	\$ 550,707	\$ 581,391	\$ 612,135	\$ 30,744	5.3%
Mechanics Staff Salaries	\$ 147,639	\$ 151,133	\$ 151,849	\$ 155,934	\$ 4,085	2.7%
Vacation BB - Retire Pay	\$ 5,730	\$ 3,913	\$ 1,020	\$ 1,020	\$ -	0.0%
Overtime	\$ 80,000	\$ 56,236	\$ 91,800	\$ 92,000	\$ 200	0.2%
Holiday/Weekend Pay	\$ 14,600	\$ 15,029	\$ 15,137	\$ 15,440	\$ 303	2.0%
Clerical	\$ 46,370	\$ 44,573	\$ 45,306	\$ 46,000	\$ 694	1.5%
Conferences/Memberships	\$ 3,000	\$ 466	\$ 3,000	\$ 3,000	\$ -	0.0%
Professional Services	\$ 10,000	\$ 14,215	\$ 10,000	\$ 10,000	\$ -	0.0%
Equip Rental - Outside	\$ 16,000	\$ 15,730	\$ 17,000	\$ 17,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ 12,127	\$ -	\$ -	\$ -	N/A
Telephone	\$ 5,400	\$ 4,892	\$ 5,400	\$ 5,400	\$ -	0.0%
Copier Expense	\$ 800	\$ 807	\$ 800	\$ 800	\$ -	0.0%
Postage Expense	\$ 300	\$ 268	\$ 300	\$ 300	\$ -	0.0%
Office Supplies	\$ 3,900	\$ 3,906	\$ 3,900	\$ 3,900	\$ -	0.0%
Clothing	\$ 6,200	\$ 5,518	\$ 5,200	\$ 5,500	\$ 300	5.8%
Safety Equipment	\$ 6,000	\$ 5,528	\$ 6,000	\$ 6,000	\$ -	0.0%
Grant Repayment-BarrowsRd	\$ -	\$ 7,766	\$ -	\$ -	\$ -	N/A
	<u>\$ 951,214</u>	<u>\$ 938,045</u>	<u>\$ 980,723</u>	<u>\$ 1,017,872</u>	<u>\$ 37,149</u>	<u>3.8%</u>
Public Works Bridges						
Painting & Repair						
	\$ 8,000	\$ 7,624	\$ 8,000	\$ 8,200	\$ 200	2.5%
	<u>\$ 8,000</u>	<u>\$ 7,624</u>	<u>\$ 8,000</u>	<u>\$ 8,200</u>	<u>\$ 200</u>	<u>2.5%</u>
Public Works Drainage						
Pipes						
	\$ 7,000	\$ 6,892	\$ 6,000	\$ 6,600	\$ 600	10.0%
Grates & Risers	\$ 5,000	\$ 4,758	\$ 4,500	\$ 4,500	\$ -	0.0%
Other Materials	\$ 9,000	\$ 10,164	\$ 9,000	\$ 10,000	\$ 1,000	11.1%
	<u>\$ 21,000</u>	<u>\$ 21,813</u>	<u>\$ 19,500</u>	<u>\$ 21,100</u>	<u>\$ 1,600</u>	<u>8.2%</u>
Public Works Equipment						
Parts						
	\$ 87,000	\$ 109,428	\$ 87,000	\$ 90,000	\$ 3,000	3.4%
Tires & Accessories	\$ 12,000	\$ 11,238	\$ 12,000	\$ 12,000	\$ -	0.0%
Small Tools	\$ 5,500	\$ 5,374	\$ 5,500	\$ 5,600	\$ 100	1.8%
	<u>\$ 104,500</u>	<u>\$ 126,040</u>	<u>\$ 104,500</u>	<u>\$ 107,600</u>	<u>\$ 3,100</u>	<u>3.0%</u>
Public Works Gas & Oil						
Gasoline Pump Maintenance						
	\$ -	\$ 435	\$ -	\$ -	\$ -	N/A
Gasoline	\$ 8,000	\$ 5,302	\$ 8,000	\$ 8,000	\$ -	0.0%
Diesel	\$ 90,000	\$ 39,949	\$ 80,000	\$ 80,000	\$ -	0.0%
Lube & Oil	\$ 7,500	\$ 8,158	\$ 7,500	\$ 7,500	\$ -	0.0%
	<u>\$ 105,500</u>	<u>\$ 53,844</u>	<u>\$ 95,500</u>	<u>\$ 95,500</u>	<u>\$ -</u>	<u>0.0%</u>
Public Works Summer Roads						
Chloride						
	\$ 26,000	\$ 20,541	\$ 26,000	\$ 26,000	\$ -	0.0%
Hot Mix	\$ 32,000	\$ 25,092	\$ 32,000	\$ 32,000	\$ -	0.0%
Cold Patch	\$ 900	\$ -	\$ 900	\$ 900	\$ -	0.0%
Gravel	\$ 30,000	\$ 40,983	\$ 30,000	\$ 31,500	\$ 1,500	5.0%
Guard Rails	\$ -	\$ 5,871	\$ -	\$ 10,000	\$ 10,000	N/A
	<u>\$ 88,900</u>	<u>\$ 92,486</u>	<u>\$ 88,900</u>	<u>\$ 100,400</u>	<u>\$ 11,500</u>	<u>12.9%</u>
Public Works Sidewalks						
Sidewalk Repairs						
	\$ 10,000	\$ 10,144	\$ 10,000	\$ 25,000	\$ 15,000	150.0%
	<u>\$ 10,000</u>	<u>\$ 10,144</u>	<u>\$ 10,000</u>	<u>\$ 25,000</u>	<u>\$ 15,000</u>	<u>150.0%</u>
Public Works Streets Misc						
Retaining Walls & Rails						
	\$ 8,000	\$ 5,554	\$ 10,000	\$ 11,000	\$ 1,000	10.0%
Signs & Street Markings	\$ 16,000	\$ 15,591	\$ 12,000	\$ 12,500	\$ 500	4.2%
Broom Material	\$ 4,800	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Traffic Safety	\$ 5,000	\$ 4,390	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
Line Striping	\$ 26,000	\$ 24,402	\$ 26,000	\$ 27,300	\$ 1,300	5.0%
Tree Care & Removal	\$ 8,000	\$ 11,400	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
	\$ 67,800	\$ 61,337	\$ 66,000	\$ 75,800	\$ 9,800	14.8%
Public Works Winter Roads						
Salt	\$ 120,000	\$ 70,839	\$ 130,000	\$ 120,000	\$ (10,000)	-7.7%
Sand	\$ 28,000	\$ 26,290	\$ 28,000	\$ 29,000	\$ 1,000	3.6%
Chains & Blades	\$ 15,000	\$ 14,068	\$ 15,000	\$ 15,600	\$ 600	4.0%
Equipment Maintenance	\$ 20,000	\$ 23,036	\$ 20,000	\$ 21,000	\$ 1,000	5.0%
	\$ 183,000	\$ 134,234	\$ 193,000	\$ 185,600	\$ (7,400)	-3.8%
Public Works Yard Expense						
Fuel Expense	\$ 11,050	\$ 10,713	\$ 14,000	\$ 11,200	\$ (2,800)	-20.0%
Electric	\$ 10,600	\$ 10,549	\$ 10,600	\$ 10,600	\$ -	0.0%
Utilities	\$ 5,300	\$ 5,711	\$ 5,300	\$ 5,600	\$ 300	5.7%
Building Repairs	\$ 13,000	\$ 11,338	\$ 13,000	\$ 20,000	\$ 7,000	53.8%
Maintenance Supplies	\$ 1,500	\$ 1,066	\$ 1,500	\$ 1,500	\$ -	0.0%
Refuse Charges	\$ 1,200	\$ 565	\$ 1,200	\$ 1,200	\$ -	0.0%
	\$ 42,650	\$ 39,942	\$ 45,600	\$ 50,100	\$ 4,500	9.9%
Public Works Traffic Light						
Electric	\$ 4,000	\$ 3,825	\$ 4,000	\$ 4,160	\$ 160	4.0%
Contractual Repairs	\$ 1,000	\$ 14,741	\$ 1,000	\$ 1,000	\$ -	0.0%
Parts	\$ 2,000	\$ 1,420	\$ 2,000	\$ 2,000	\$ -	0.0%
	\$ 7,000	\$ 19,987	\$ 7,000	\$ 7,160	\$ 160	2.3%
Total Public Works	\$ 1,589,564	\$ 1,505,496	\$ 1,618,723	\$ 1,694,332	\$ 75,609	4.7%
Regional						
Windham Regional	\$ 25,000	\$ 22,180	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
County Tax	\$ 78,652	\$ 78,652	\$ 80,000	\$ 88,200	\$ 8,200	10.3%
	\$ 103,652	\$ 100,832	\$ 105,000	\$ 118,200	\$ 13,200	12.6%
Parks and Recreation						
Recreation Administration						
Department Head Salary	\$ 65,891	\$ 66,388	\$ 67,204	\$ 68,524	\$ 1,320	2.0%
Staff Salaries	\$ 65,707	\$ 66,596	\$ 67,020	\$ 70,655	\$ 3,635	5.4%
Vacation BB - Retire Pay	\$ 3,775	\$ 3,767	\$ 3,851	\$ 3,927	\$ 76	2.0%
Overtime	\$ 3,800	\$ 2,862	\$ 3,876	\$ 3,800	\$ (76)	-2.0%
Clerical	\$ 30,389	\$ 30,730	\$ 31,002	\$ 31,009	\$ 7	0.0%
Conferences/Memberships	\$ 755	\$ 757	\$ 755	\$ 755	\$ -	0.0%
Telephone	\$ 9,800	\$ 6,809	\$ 8,000	\$ 7,500	\$ (500)	-6.3%
Postage Expense	\$ 900	\$ 339	\$ 900	\$ 900	\$ -	0.0%
Office Supplies	\$ 3,800	\$ 3,970	\$ 3,800	\$ 3,800	\$ -	0.0%
Transportation	\$ 2,300	\$ 1,014	\$ 2,300	\$ 2,300	\$ -	0.0%
	\$ 187,117	\$ 183,231	\$ 188,708	\$ 193,170	\$ 4,462	2.4%
Gibson-Aiken Center						
Staff Salaries	\$ 33,051	\$ 37,237	\$ 33,709	\$ 36,052	\$ 2,343	7.0%
Vacation BB - Retire Pay	\$ 612	\$ 624	\$ 624	\$ 640	\$ 16	2.6%
Fuel Expense	\$ 18,750	\$ 16,823	\$ 23,750	\$ 19,000	\$ (4,750)	-20.0%
Electric	\$ 17,370	\$ 15,905	\$ 17,370	\$ 17,717	\$ 347	2.0%
Utilities	\$ 4,400	\$ 4,083	\$ 4,600	\$ 4,784	\$ 184	4.0%
Building Repairs	\$ 13,000	\$ 11,733	\$ 13,000	\$ 13,000	\$ -	0.0%
Maintenance Supplies	\$ 4,000	\$ 3,664	\$ 4,000	\$ 4,000	\$ -	0.0%
	\$ 91,183	\$ 90,069	\$ 97,053	\$ 95,193	\$ (1,860)	-1.9%
Parks						
Staff Salaries	\$ 148,534	\$ 146,797	\$ 151,505	\$ 156,836	\$ 5,331	3.5%
Vacation BB - Retire Pay	\$ 991	\$ 967	\$ 1,010	\$ 1,020	\$ 10	1.0%
Overtime	\$ 7,000	\$ 8,461	\$ 7,140	\$ 14,153	\$ 7,013	98.2%
Holiday/Weekend Pay	\$ 10,632	\$ 5,221	\$ 10,845	\$ 7,324	\$ (3,521)	-32.5%
Seasonal Employees	\$ 18,720	\$ 17,262	\$ 18,720	\$ 20,138	\$ 1,418	7.6%
Equipment	\$ 7,000	\$ 5,279	\$ 7,000	\$ 7,000	\$ -	0.0%
Contractual Repairs	\$ 800	\$ 590	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 600	\$ 425	\$ 600	\$ 600	\$ -	0.0%
Propane	\$ 6,000	\$ 3,201	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
Gasoline	\$ 8,500	\$ 5,145	\$ 8,500	\$ 8,500	\$ -	0.0%
Electric	\$ 22,265	\$ 20,953	\$ 22,265	\$ 22,710	\$ 445	2.0%
Utilities	\$ 4,300	\$ 4,493	\$ 4,500	\$ 4,680	\$ 180	4.0%
Building Repairs	\$ 9,500	\$ 9,695	\$ 9,500	\$ 9,500	\$ -	0.0%
Maintenance Supplies	\$ 1,300	\$ 1,401	\$ 1,300	\$ 1,400	\$ 100	7.7%
Refuse/Landfill	\$ 300	\$ 673	\$ 300	\$ 300	\$ -	0.0%
Grounds Maintenance	\$ 18,500	\$ 19,034	\$ 17,500	\$ 17,500	\$ -	0.0%
Equipment Parts	\$ 4,000	\$ 4,145	\$ 4,000	\$ 4,000	\$ -	0.0%
Tires	\$ 800	\$ 215	\$ 800	\$ 800	\$ -	0.0%

GENERAL FUND BUDGET Fiscal Year 2018

	Budget FY2016	Actual FY2016	Budget FY2017	Budget FY2018	FY17/18 \$ Change	FY17/18 % Change
Clothing	\$ 1,200	\$ 1,394	\$ 1,200	\$ 1,300	\$ 100	8.3%
Safety Equipment	\$ 1,400	\$ 627	\$ 1,400	\$ 1,400	\$ -	0.0%
Lube & Oil	\$ 1,500	\$ 698	\$ 1,500	\$ 1,300	\$ (200)	-13.3%
Lawn and Tree Care	\$ 6,000	\$ 5,359	\$ 6,000	\$ 6,000	\$ -	0.0%
Miscellaneous	\$ 2,500	\$ 3,393	\$ 2,500	\$ 2,700	\$ 200	8.0%
	\$ 282,342	\$ 265,427	\$ 284,885	\$ 294,961	\$ 10,076	3.5%
Cemetery Maintenance						
Contractual Repairs	\$ 24,000	\$ 22,335	\$ 24,000	\$ 24,000	\$ -	0.0%
Lawn & Tree Care	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
	\$ 27,000	\$ 22,335	\$ 27,000	\$ 27,000	\$ -	0.0%
Gibson Aiken Programs						
Staff Salaries	\$ 6,700	\$ 7,697	\$ 6,834	\$ 8,000	\$ 1,166	17.1%
	\$ 6,700	\$ 7,697	\$ 6,834	\$ 8,000	\$ 1,166	17.1%
Senior Center						
Building Maint Contract	\$ 1,800	\$ 1,721	\$ 1,800	\$ 1,800	\$ -	0.0%
Operating Supplies	\$ 2,200	\$ 2,388	\$ 2,200	\$ 2,200	\$ -	0.0%
	\$ 4,000	\$ 4,109	\$ 4,000	\$ 4,000	\$ -	0.0%
Skating Rink						
Staff Salaries	\$ 8,500	\$ 12,744	\$ 9,180	\$ 9,800	\$ 620	6.8%
Propane	\$ 26,000	\$ 17,550	\$ 26,000	\$ 18,500	\$ (7,500)	-28.8%
Electric	\$ 28,000	\$ 27,821	\$ 28,500	\$ 29,060	\$ 560	2.0%
Utilities	\$ 6,700	\$ 3,266	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
Building Repairs	\$ 7,000	\$ 8,233	\$ 7,000	\$ 7,500	\$ 500	7.1%
Operating Supplies	\$ 12,000	\$ 11,431	\$ 12,000	\$ 11,500	\$ (500)	-4.2%
	\$ 88,200	\$ 81,046	\$ 89,680	\$ 82,360	\$ (7,320)	-8.2%
Day Camp						
Staff Salaries	\$ 30,600	\$ 28,440	\$ 30,600	\$ 30,000	\$ (600)	-2.0%
	\$ 30,600	\$ 28,440	\$ 30,600	\$ 30,000	\$ (600)	-2.0%
Pool						
Staff Salaries	\$ 30,600	\$ 30,788	\$ 31,212	\$ 32,250	\$ 1,038	3.3%
Electric	\$ 5,075	\$ 5,069	\$ 5,075	\$ 5,380	\$ 305	6.0%
Utilities	\$ 10,000	\$ 9,704	\$ 10,400	\$ 9,200	\$ (1,200)	-11.5%
Building Repairs	\$ 1,000	\$ 1,473	\$ 1,000	\$ 1,500	\$ 500	50.0%
Operating Supplies	\$ 10,000	\$ 14,177	\$ 10,000	\$ 10,700	\$ 700	7.0%
	\$ 56,675	\$ 61,211	\$ 57,687	\$ 59,030	\$ 1,343	2.3%
Total Parks and Recreation	\$ 773,817	\$ 743,564	\$ 786,447	\$ 793,714	\$ 7,267	0.9%
Downtown Association						
Downtown Alliance	\$ 78,000	\$ 78,000	\$ 78,000	\$ 75,000	\$ (3,000)	-3.8%
	\$ 78,000	\$ 78,000	\$ 78,000	\$ 75,000	\$ (3,000)	-3.8%
Transfers						
Transfer to Capital Fund	\$ 357,000	\$ 357,000	\$ 959,000	\$ 1,844,192	\$ 885,192	92.3%
Transfer to Solid Waste	\$ 555,500	\$ 555,500	\$ 397,640	\$ 431,836	\$ 34,196	8.6%
	\$ 912,500	\$ 912,500	\$ 1,356,640	\$ 2,276,028	\$ 919,388	67.8%
TOTAL EXPENDITURES	\$ 15,532,899	\$ 14,825,467	\$ 16,288,258	\$ 17,483,841	\$ 1,195,583	7.3%
Annual Surplus/(Deficit)	\$ -	\$ 870,787	\$ -	\$ -	\$ -	N/A

CAPITAL REQUEST Fiscal Year 2018

FY 18 CAPITAL REQUEST

Projects		
MC	Municipal Center Life Safety Phase 3	\$ 280,000
MC	Energy Savings Measures	\$ 70,929
BML	Air Handler/ Boiler/ Energy Savings Measures	\$ 204,263
DPW	Engineering Evaluation & Design DPW Site	\$ 30,000
DPW	Street Paving & Improvements	\$ 250,000
DPW	Williams Street Intersection	\$ 35,000
DPW	Sidewalk Repair & Replacement	\$ 50,000
Rec	Skatepark	\$ 300,000
Rec	Dog Park	\$ 25,000
Rec	Window Replacement	\$ 30,000
Rec	Gibson Aiken Center Parking Lot Repairs	\$ 50,000
Vehicles/Equipment		
General	Hardware Upgrade	\$ 25,000
FD	Ladder Truck	\$ 1,000,000
FD	Thermal Imaging	\$ 14,000
FD	Pumper/Resuce	\$ 550,000
PD	Ballistic Vests	\$ 10,000
PD	Body Worn Cameras	\$ 15,000
DPW	1 ton Dump	\$ 115,000
DPW	Sweeper	\$ 265,000
		\$ 3,319,192
Use of Undesignated Capital FB		\$ (165,000)
Use of Remaining FY15 RTM Designated Funds		\$ (35,000)
Grant Funds Rec & Parks		\$ (325,000)
Grant Funds Fire		\$ (950,000)
Transfer from General Fund		\$ 1,844,192

CAPITAL PROJECT PLAN (2016-2023)

Town of Brattleboro Capital Project Plan (2016-2023)		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
20 - GENERAL SERVICES									
Land/Buildings									
	Municipal Center								
	Municipal Center Life Safety Phase 2		\$ 160,000						
	Municipal Center Life Safety Phase 3			\$ 280,000					
	Energy Savings Measures			\$ 70,929					
	Roof coating					\$ 40,000			
	Window replacement								\$ 100,000
	Handicap Bathroom					\$ 20,000			
	Elevator					\$ 50,000			
	Museum and Art Center								
	Slate roof work		\$ 160,000	\$ 350,929		\$ 10,000			\$ 100,000
	General Services Totals	\$ -	\$ 160,000	\$ 350,929	\$ -	\$ 120,000	\$ -	\$ -	\$ 100,000
28 - LIBRARY									
Land/Buildings									
	Brooks Memorial Library								
	Air handler/Boiler / Energy Savings Measures			\$ 204,263					
	Fascia soffit Trim				\$ 27,825				
	Window replacement (phase 1)					\$ 62,000			
	Window replacement (phase 2)					\$ 62,000			
	Roof replacement				\$ 45,000				
	Install sprinkler system in boiler room				\$ 47,500				
	Library Renovations - Phase 1		\$ 250,000						
	Library Renovations - Phase 2		\$ 50,000						
	Library Totals	\$ -	\$ 300,000	\$ 204,263	\$ 120,325	\$ 124,000	\$ -	\$ -	\$ -
60 - DPW HIGHWAY PROJECTS									
Land/Buildings									
	DPW FACILITY IMPROVEMENTS								
	ENGINEERING EVALUATION & DESIGN DPW SITE			\$ 30,000					
	DPW SALT SHED				\$ 200,000				
	DPW BUILDING UPGRADE						\$ 2,000,000		
	DPW MAINTENANCE BUILDING					\$ 200,000			
Infrastructure									
	STREETS								
	STREET PAVING AND IMPROVEMENTS	\$ 300,000	\$ 300,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 450,000	\$ 500,000
	INTERSECTION IMPROVEMENTS								
	WILLIAMS STREET INTERSECTION			\$ 35,000	\$ 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	\$ 300,000
	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	\$ 150,000							\$ 300,000

CAPITAL PROJECT PLAN (2016-2023)

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
DRAINAGE								
MAIN STREET DRAINAGE ENG. & DESIGN								
SIDEWALK								
SIDEWALK REPAIR AND REPLACEMENT		\$ 50,000	\$ 50,000	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 100,000
DPW Highway Subtotals	\$ 300,000	\$ 500,000	\$ 365,000	\$ 930,000	\$ 1,100,000	\$ 3,020,000	\$ 1,870,000	\$ 1,300,000
70 - RECREATION & PARKS DEPARTMENT								
Land/Buildings								
Skating Rink								
Rink Roof Replacement					\$ 250,000			
Dehumidifier					\$ 50,000			
60 HP Compressor Rebuild							\$ 10,000	
100 HP Compressor Rebuild					\$ 10,000			
Energy Savings Measures				\$ 95,575				
Memorial Park								
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			\$ 300,000					
Dog Park			\$ 25,000					
Picnic Shelter - Guilford Street								
Playgrounds								
Gibson Aiken Center								
Replacement G.A. Center Roof Include Insulation				\$ 75,000				
Window Replacement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				
LUL.A (Modernization Upgrade)					\$ 75,000			
Upgrade Fire Alarm Panel & Smoke Alarm				\$ 27,000				
Gibson Aiken Center Parking Lot Repairs			\$ 50,000			\$ 15,000		
Energy Savings Measures								\$ 365,000
Pellet Boiler								\$ 75,000
Generator								
Pool								
Pool Renovations Phase 1 (Main Pool)		\$ 165,000						
Pool Renovations Phase 2 (Bathroom)				\$ 125,000				
Pool Renovations Phase 3 (Wading Pool Filter Plant)					\$ 200,000			
Pool Renovations Phase 4 (Support Room)						\$ 75,000		
West River Park								
Recreation & Parks Department - Totals	\$ 30,000	\$ 195,000	\$ 405,000	\$ 379,575	\$ 370,000	\$ 495,000	\$ 37,000	\$ 515,000
General Fund Subtotal	\$ 330,000	\$ 1,155,000	\$ 1,325,192	\$ 1,429,900	\$ 1,714,000	\$ 3,515,000	\$ 1,907,000	\$ 1,915,000

	\$ 325,000
Grant Funded	
Bond	
Lease/Loan	
Donations	\$ 300,000
Fund Balance	\$ 160,000
Transfer from General Fund	\$ 800,192

CAPITAL EQUIPMENT PLAN (2016-2023)

Town of Brattleboro Capital Equipment Plan (2016-2023)		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
20 - GENERAL SERVICES									
Machinery/Equipment	Hardware Upgrade		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
General Services Totals		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
35- FIRE DEPARTMENT									
Vehicles									
ME00015	1994 ENGINE Simon						\$ 550,000		
ME00017	2008 ENGINE Pierce								
ME00018	2012 Pierce								
	Pumper/Rescue			\$ 550,000					
ME00022	2003 Pace Decom Trailer								
ME00019	1965 ENGINE 6								
ME00020	1991 LADDER Pierce			\$ 1,000,000					
ME00024	2004 Bucket TRUCK							\$ 150,000	
ME00025	2011 Pickup Truck								\$ 40,000
ME00023	2005 Utility Truck								\$ 45,000
ME00011	2012 Ford Explorer								
ME00012	2015 GMC Sierra PU	\$ 38,000							
ME00013	2006 Chev Impala (FROM PD)								
ME00014	2006 BOAT w/ Trailer								
Equipment									
	PPE(bunker gear)			\$ 14,000	\$ 15,000			\$ 16,500	
	THERMAL IMAGING				\$ 35,000				
	RESCUE TOOL (JAWS) #1								
	PHONE SYSTEM								
	FA CONSOLE					\$ 15,000			
	SCBA AIR COMPRESSOR						\$ 35,000		
	AIR BAGS								
	DIGITIZE COMMUNICATION SITES							\$ 17,500	
	RADIO REPLACEMENT								
	HOSE								
	HOSE- WASHER/DRYER								
	PPE-WASHER/DRYER								
Fire Totals		\$ 38,000	\$ -	\$ 1,564,000	\$ 50,000	\$ 15,000	\$ 585,000	\$ 184,000	\$ 85,000
55- POLICE DEPARTMENT									
Vehicles									
ME00192	2009 GMC Canyon Animal Control								
ME00044	2005 Chevy Suburban				\$ -			\$ 35,000	
ME00055	2002 Polaris all terrain vehicle				\$ 40,000				
	S-2								
	2014 Ford Explorer				\$ 42,000				
	S-1								
	2014 Ford Explorer				\$ 42,000				
	P-2		\$ 42,000				\$ 42,000		\$ 42,000
	P-3		\$ 42,000					\$ 42,000	
	P-6		\$ 42,000						
	P-4				\$ 42,000				
	P-7						\$ 42,000		
	P-5				\$ 42,000				
	P-1		\$ 42,000					\$ 42,000	
ME00184	2008 Dodge Charger								
	D-1								\$ 35,000
Equipment									
	Guns/Holsters (24)			\$ 10,000					
	Ballistic Vests (27@ \$1,000 each)								
	Cruiser cameras (\$7,000 each)								
	Body Worn Cameras			\$ 15,000					
	License Plate Reader								
	Phone System								
	Radio console						\$ 15,000		
	Upgrade/replace server								
	Upgrade evidence storage								
	Barcode system								
	Live-scan Biometric Fingerprint scanner								
Police Totals		\$ 84,000	\$ 84,000	\$ 25,000	\$ 124,000	\$ 30,000	\$ 99,000	\$ 119,000	\$ 77,000

CAPITAL EQUIPMENT PLAN (2016-2023)

Town of Brattleboro Capital Equipment Plan (2016-2023)

60 - DPW HIGHWAY

EQUIPMENT LIST - HIGHWAY

Vehicles	Year	Model	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
HD-2	2013	Pickup Truck								
HD-3	2009	Dump Truck				\$ 195,000	\$ 48,000			
HD-4	2004	Dump Truck		\$ 155,000						
HD-5	2008	Pickup Truck				\$ 45,000				
HD-6	2005	772D Grader					\$ 380,000			
HD-7	2003	Dump Truck	\$ 208,000							
HD-8	2014	Dump Truck							\$ 215,000	
HD-9	2012	Dump Truck								
HD-10	2003	1 ton Dump			\$ 115,000					\$ 215,000
HD-11	2013	Dump Truck								
HD-12	2010	Dump Truck								
HD-14	2013	Pickup Truck						\$ 240,000		
HD-15	1993	Catchbasin				\$ 150,000				
HD-18	2001	Backhoe/Loader								
HD-71	1995	726A Grader	\$ 340,000							
HD-80	2008	544K Loader						\$ 150,000		\$ 150,000
HD-66	2006	L70E Loader								
Machinery/Equipment										
HD-19	2013	Chipper								
HD-20	1992	Trailer								
HD-25	2005	Sweeper			\$ 265,000					
HD-34		Road Rake					\$ 15,000	\$ 49,000		
HD-42	2009	Hotbox Trailer								
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 Snoogo								
HD-77	1993	Air Compressor				\$ 20,000				
HD-60	2010	Gledhill A-Plow								
DPW Highway Subtotals			\$ 548,000	\$ 155,000	\$ 380,000	\$ 410,000	\$ 443,000	\$ 439,000	\$ 592,000	\$ 570,000
70 - RECREATION & PARKS DEPARTMENT										
Vehicles										
ME00092	Truck 401	2011 Dodge 3500 1 Ton Pick-Up								
ME00091	Truck 400	2015 Ford F350								\$ 45,000
ME00189	Truck 402	2008 Chevy 1 Ton Silverado					\$ 42,000			
Equipment										
ME00099		1990 Ford 1530 Tractor				\$ 25,000				
		1992 Zamboni				\$ 90,000				
		425 John Deere 1994								
		425 John Deere 1996								
ME00203		2009 Bobcat Compact Tractor								
		Exmark Mower					\$ 15,000			
West River Park										
Machinery/Equipment										
		Zero Turn and Walk Behind								\$ 15,000
Recreation & Parks Department - Totals			\$ -	\$ -	\$ 1,994,000	\$ 724,000	\$ 689,000	\$ 1,148,000	\$ 920,000	\$ 817,000
General Fund Subtotal			\$ 670,000	\$ 264,000	\$ 1,994,000	\$ 724,000	\$ 689,000	\$ 1,148,000	\$ 920,000	\$ 817,000

Grant Funded Bond \$ 950,000

Lease/Loan \$ 632,000

Donations \$ 11,000

Fund Balance \$ 27,000

Transfer from General Fund \$ 264,000

Fund Balance \$ 1,044,000

TOWN OF BRATTLEBORO, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2016
AND
INDEPENDENT AUDITOR'S REPORT

TOWN OF BRATTLEBORO, VERMONT

JUNE 30, 2016

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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, 2016, 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, 2016, 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.

Bonnie K. Batchelder • Certified Public Accountant

Other Information

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the funding progress for the OPEB Plan in schedule 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedules 1 through 6 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying schedules 1 through 7 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 accompanying schedules 1 through 7 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 15, 2016, 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 15, 2016

TOWN OF BRATTLEBORO, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

This discussion and analysis is intended to serve as an introduction of 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.

Financial Highlights

- The net position of the Town's governmental activities increased by \$1,658,397, or approximately 9.5%. The net position of the Town's business-type activities decreased by \$85,785, or approximately 0.3%.
- The cost of all of the Town's programs was \$24,512,677, with no new programs added this year. Program costs were up \$1,916,373 this year over the previous year due, in large part, to costs associated with \$1,579,241 in VCDP grants for the G.S. Precision expansion project and the Windham Windsor Housing Trust Rehabilitation Loan Fund.
- The General Fund reported an increase in fund balance this year of \$870,787, which was \$967,052 better than was budgeted. This variance was due to favorable budget variances in tax revenue; the fire department, the police department, public works department, employee benefits and insurance expenses.
- The unassigned fund balance of the General Fund was \$2,792,759 as of June 30, 2016. This represents the amount of funds available for future budgets. The committed fund balance of \$494,500 was the remaining balance of the original commitment for the Town's portion of the Tropical Storm Irene expenditures and \$449,225 to fund two 2017 capital projects and offset fiscal year 2017 operating expenditures. The non-spendable fund balance was \$570,384, including \$551,113 in prepaid expenditures and inventories of \$19,271.
- The Development Fund reported an increase in fund balance this year of \$565,206, compared to an increase of \$117,061 in the prior year. This increase was largely due to the early repayment of a loan.
- The Capital Projects Fund reported a decrease in fund balance this year of \$932,349, compared to an increase of \$226,188 in the prior year. The decrease from the previous year was primarily due to the completion of capital projects in fiscal year 2016 with funding provided in previous fiscal years.

Financial Statements

The accompanying financial statements for the year ended June 30, 2016 include two separate presentations of financial statements. Government-wide financial statements (the Statement of Net Position and the Statement of Activities) present the financial picture of the Town from the "economic resources" measurement focus using the accrual basis of accounting. The Statement of Net Position includes all assets of the Town, including capital assets net of depreciation, and all liabilities, including long-term debt, and deferred inflows of resources with the balance 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 Town is improving or deteriorating. The Statement of Activities focuses on the programs of the Town and presents information showing how the Town's net position changed during the year.

Both types of government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The fund financial statements include statements that present activities by fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental funds primarily focus on near-term inflows and outflows of spendable resources and their balance at the end of the fiscal year. The Town's main governmental fund is the General Fund. Other governmental funds are presented in the governmental funds financial statements and schedules.

The proprietary funds of the Town are enterprise funds; they report the same functions presented as business-type activities in the government-wide financial statements. The Town uses the proprietary funds to account for the resources and operation of the Utilities (water and sewer) Fund and the Parking Fund.

The Town also reports fiduciary funds, but does not include the fiduciary balances and activity in the government-wide financial statements because the resources of those funds are not available to support the Town's programs. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government.

Government-wide Financial Analysis

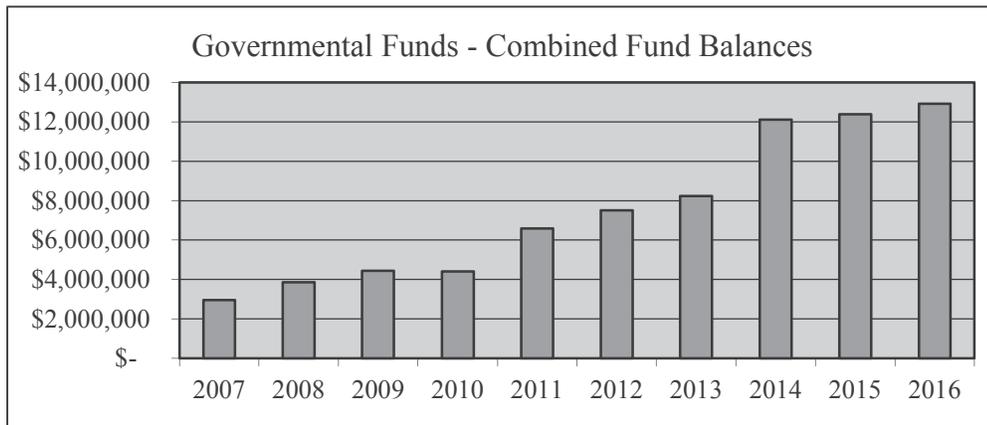
The Statement of Net Position as of June 30, 2016 shows total recorded assets of the Town are \$98,839,667. This includes the net value of capital assets of \$73,917,914. Total assets reported in 2015 were \$97,987,672. Of the 2016 assets, \$21,847,821 are current assets. The noncurrent assets are the 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, 2016 totaled \$44,564,396 including \$4,992,029 in current liabilities, and \$39,572,367 in noncurrent liabilities. The liabilities of the Town at June 30, 2015 totaled \$43,283,419 including \$4,060,069 in current liabilities, and \$39,223,350 in noncurrent liabilities. Deferred inflows of the Town at June 30, 2016 totaled \$3,969,877.

The Statement of Activities reports total operating expenses for 2016 of \$24,512,677 which includes depreciation of capital assets of \$3,696,274. Total expenses for 2015 were \$22,596,304 (including depreciation of capital assets of \$3,611,902). 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.

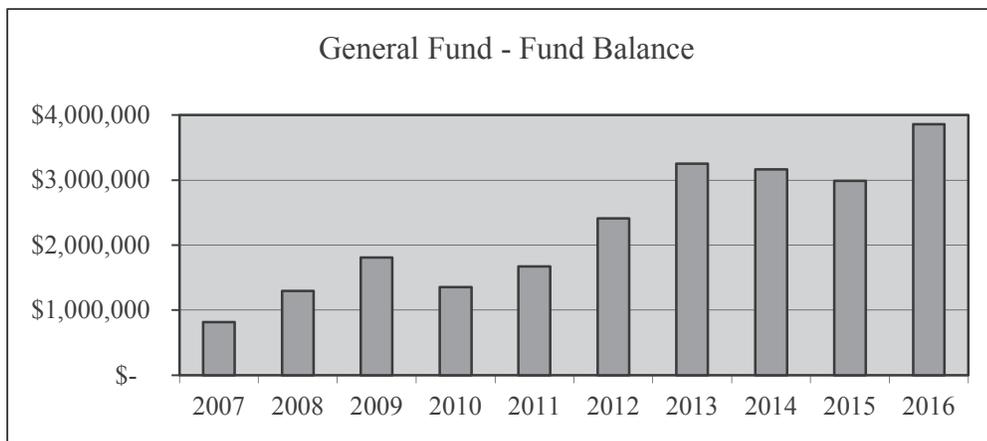
General revenues are mainly the Town property taxes of \$13,961,609 and \$13,963,956 for 2016 and 2015, respectively. Property taxes are reported net of the education taxes required to be collected by the Town for the benefit of others. For the year ending June 30, 2016, the Town's total revenues exceeded expenses by \$1,572,612 and increased net position at June 30, 2016 to \$51,274,734. For the year ending June 30, 2015, revenues exceeded expenses, increasing government-wide net position by \$777,324.

Governmental Funds

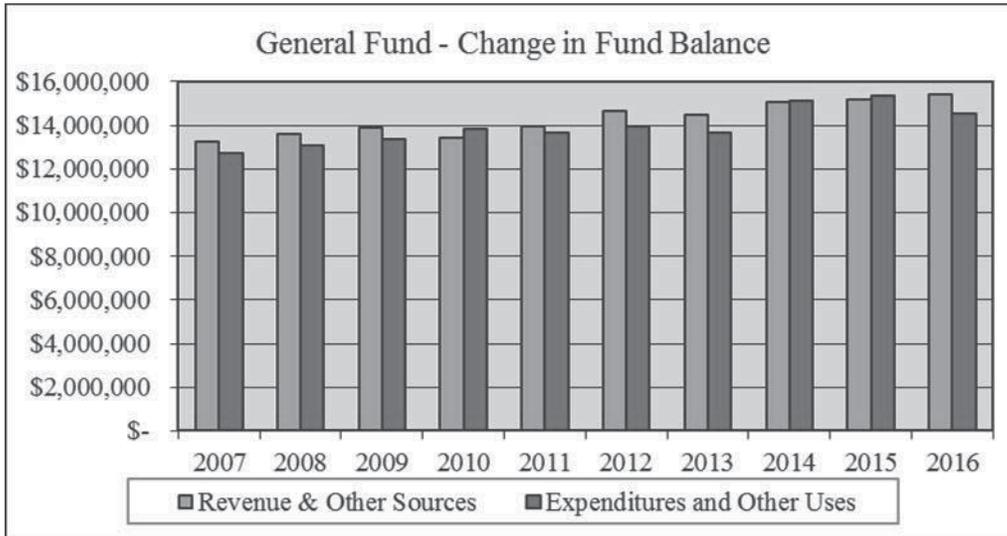
The Town's governmental funds reported combined ending fund balances of \$12,912,454 at June 30, 2016, an increase of \$520,382 for the year then ended.



In 2015 the General Fund experienced a decrease in fund balance of \$176,168. In 2016 the General Fund recorded an increase in fund balance of \$870,787, resulting in a June 30, 2016 fund balance of \$3,857,643, of which \$570,384 was non-spendable, \$494,500 was committed and \$2,792,759 was unassigned.



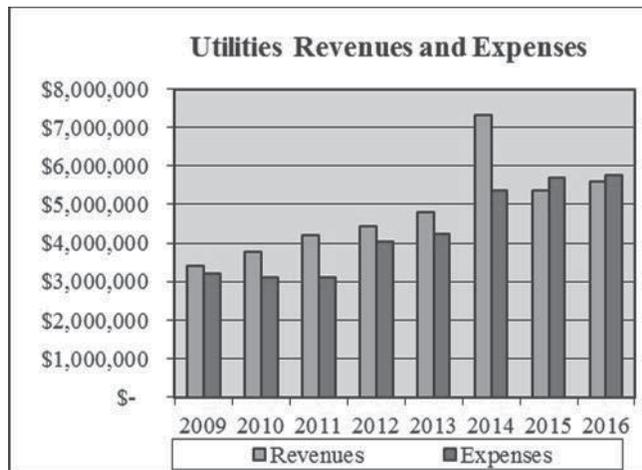
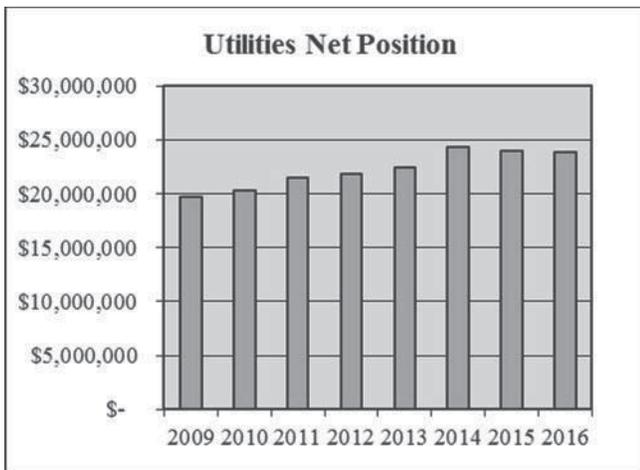
The 2016 increase in fund balance was a result of favorable budget variances in tax revenues, employee benefits, insurance expense, police department, fire department and public works department expenditures. The 2015 decrease in fund balance resulted from unbudgeted transfers of \$554,413 to the Capital Projects Fund and Other Governmental Funds offset, in part, by lower benefits, risk management and town manager, police and fire department expenditures than were budgeted.



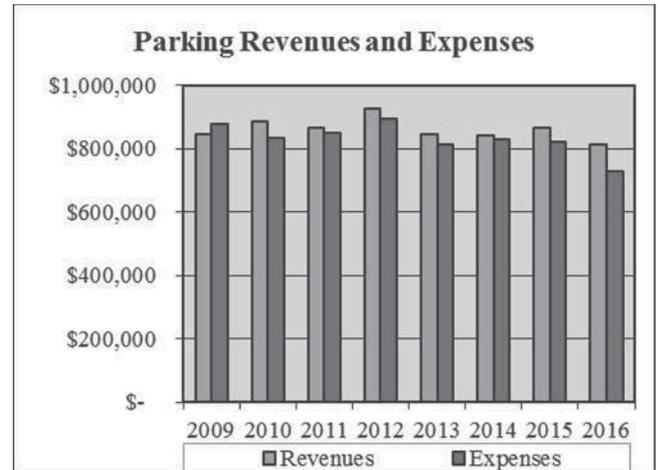
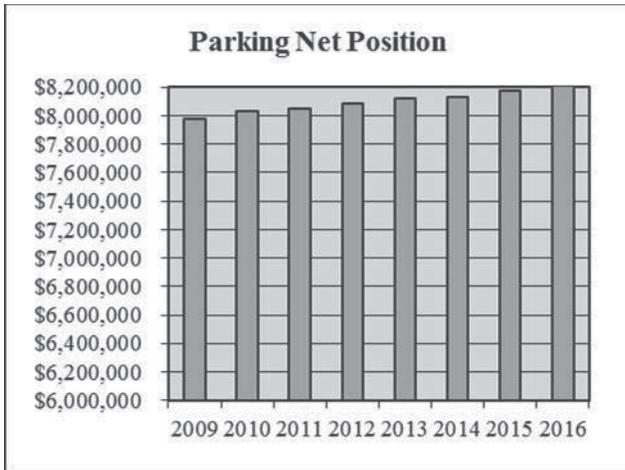
As shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund, revenues exceeded the budget by \$259,621. Actual expenditures were less than the budgeted expenditures by \$707,431. Monitoring of expenditures and revenues is conducted on an on-going basis with financial reports being reviewed on a monthly basis by the Selectboard.

Proprietary Funds:

The Utilities Fund net position decreased by \$170,466 in 2016. Operating revenues exceeded operating expenses by \$737,846 and non-operating revenue was \$29,911 in 2016 compared to \$16,273 in 2015. Non-operating expense for interest for the years ending June 30, 2016 and 2015 were \$688,223 and \$713,678, respectively. Transfers out were \$250,000 in 2016 compared to \$176,800 in 2015. This fund remains on target as it continues to build cash balance in preparation for current and future debt repayment.



The Parking Fund showed an increase in net position of \$84,681. Operating revenue decreased by \$52,438 from the previous year due to declines in parking meter and ticket revenue. Operating expenses decreased by \$81,159, primarily due to decreased maintenance expense related to the parking facilities. Non-operating expenses decreased by \$14,978 and transfers increased \$3,827 from the prior year.



Capital Assets and Debt Administration

Capital Assets

At June 30, 2016, the Town had \$73,917,914 compared to \$72,941,740 at June 30, 2015 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 \$976,174 from last year.

Debt Administration

As of June 30, 2016, the Governmental Activities had \$7,095,798 in debt and capital leases outstanding compared to \$7,476,536 at June 30, 2015, a net decrease of \$380,738 (5.1%). This decrease is the result of \$632,000 in new debt to finance capital equipment and principal payments on governmental debt (\$840,667) and leases (\$172,071). As of June 30, 2016, the Utilities Fund had \$29,520,428 in debt and capital leases outstanding compared to \$30,216,684 at June 30, 2015, a decrease of \$696,256 (2.3%). This decrease is due to principal payments of \$1,444,545 offset by an increase in new debt for the wastewater upgrade project of \$748,289. As of June 30, 2016, the Parking Fund had \$1,000,000 in outstanding debt compared to \$1,200,000 at June 30, 2015, representing a decrease of \$200,000 (16.7%). 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 2017, 56% 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 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 2017.

Total fiscal year 2017 General Fund budgeted expenditures approved by the Town Meeting Members was \$16,288,258 which represents an increase of \$755,359 from the fiscal year 2016 budgeted expenditures. This increase is primarily the result of increases in benefits and debt service expenses and a transfer to the Capital Fund. The municipal portion of the Town’s property taxes approved by Town Meeting Members as part of the

overall fiscal year 2017 budget was \$13,861,274 which represents an increase of \$387,599 from the property taxes approved in fiscal year 2016. The fiscal year 2017 municipal property tax rate (including the local agreement rate) was \$1.1907 per \$100.00 of valuation. This represents an increase of \$0.0300 per \$100.00 of valuation (2.6%).

Total fiscal year 2017 Utility Fund budgeted expenditures approved by the Selectboard was \$5,937,902, which represents an increase of \$87,892 from the fiscal year 2016 budgeted expenditures. Total fiscal year 2017 Utility Fund budgeted revenues are \$5,605,327, which is up 4.3% over fiscal year 2016 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
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2016
(Page 1 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 15,724,825	\$ 440,196	\$ 16,165,021
Investments	2,078,814	-	2,078,814
Receivables:			
Property taxes	478,546	-	478,546
Accounts	913,987	1,355,859	2,269,846
Due from (to) other activities	(5,957,518)	5,957,518	-
Prepaid expenses	555,813	123,344	679,157
Inventory	19,271	157,166	176,437
Total current assets	<u>13,813,738</u>	<u>8,034,083</u>	<u>21,847,821</u>
Noncurrent assets -			
Loans receivable, net of allowance of \$256,247 in the SBAP loan fund	3,073,932	-	3,073,932
Capital assets	45,512,938	86,338,940	131,851,878
less - accumulated depreciation	<u>(28,564,552)</u>	<u>(29,369,412)</u>	<u>(57,933,964)</u>
Total noncurrent assets	<u>20,022,318</u>	<u>56,969,528</u>	<u>76,991,846</u>
Total assets	<u>33,836,056</u>	<u>65,003,611</u>	<u>98,839,667</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	<u>969,340</u>	<u>-</u>	<u>969,340</u>
LIABILITIES:			
Current liabilities -			
Warrants and accounts payable	774,081	814,469	1,588,550
Accrued liabilities:			
Payroll	95,635	15,654	111,289
Compensated absences	134,589	113,206	247,795
Other	48,275	206,900	255,175
Due to fiduciary funds	30,000	-	30,000
Current portion of capital lease liability	176,035	26,196	202,231
Current portion of long-term debt	<u>880,333</u>	<u>1,676,656</u>	<u>2,556,989</u>
Total current liabilities	<u>2,138,948</u>	<u>2,853,081</u>	<u>4,992,029</u>
Noncurrent liabilities -			
Accrued compensated absences	394,366	-	394,366
Other postemployment benefits	2,797,923	-	2,797,923
Net pension liability	1,523,072	-	1,523,072
Capital lease liability	591,430	-	591,430
Long-term debt	<u>5,448,000</u>	<u>28,817,576</u>	<u>34,265,576</u>
Total noncurrent liabilities	<u>10,754,791</u>	<u>28,817,576</u>	<u>39,572,367</u>
Total liabilities	<u>12,893,739</u>	<u>31,670,657</u>	<u>44,564,396</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2016
(Page 2 of 2)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred revenue	2,720,398	1,222,650	3,943,048
Deferred pension credits	<u>26,829</u>	<u>-</u>	<u>26,829</u>
Total deferred inflows of resources	<u>2,747,227</u>	<u>1,222,650</u>	<u>3,969,877</u>
NET POSITION:			
Net investment in capital assets	9,852,588	26,449,100	36,301,688
Restricted	8,661,773	-	8,661,773
Unrestricted	<u>650,069</u>	<u>5,661,204</u>	<u>6,311,273</u>
Total net position	<u>\$ 19,164,430</u>	<u>\$ 32,110,304</u>	<u>\$ 51,274,734</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, 2016**

FUNCTIONS/PROGRAMS:	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
Governmental activities -							
General government	\$ 8,933,534	\$ 1,975,253	\$ 427,089	\$ -	\$ (6,531,192)	\$ -	\$ (6,531,192)
Public safety	5,186,940	305,036	142,139	1,555	(4,738,210)	-	(4,738,210)
Public works	2,112,368	940,281	8,765	-	(1,163,322)	-	(1,163,322)
Culture and recreation	1,841,797	12,113	509,686	-	(1,319,998)	-	(1,319,998)
Recycling and solid waste	-	-	417,818	-	417,818	-	417,818
Other	245,560	445	-	56,586	(188,529)	-	(188,529)
Total governmental activities	<u>18,320,199</u>	<u>3,233,128</u>	<u>1,505,497</u>	<u>58,141</u>	<u>(13,523,433)</u>	<u>-</u>	<u>(13,523,433)</u>
Business-type activities -							
Utilities	5,502,454	86,528	5,421,946	64,760	-	70,780	70,780
Parking	690,024	-	804,115	6,790	-	120,881	120,881
Total business-type activities	<u>6,192,478</u>	<u>86,528</u>	<u>6,226,061</u>	<u>71,550</u>	<u>-</u>	<u>191,661</u>	<u>191,661</u>
	<u>\$ 24,512,677</u>	<u>\$ 3,319,656</u>	<u>\$ 7,731,558</u>	<u>\$ 129,691</u>	<u>(13,523,433)</u>	<u>191,661</u>	<u>(13,331,772)</u>
GENERAL REVENUES							
- PROPERTY TAXES					13,961,609	-	13,961,609
- INVESTMENT INCOME (LOSS)					933,320	9,454	942,774
- TRANSFERS IN (OUT), NET					286,900	(286,900)	-
					<u>15,181,829</u>	<u>(277,446)</u>	<u>14,904,383</u>
CHANGE IN NET POSITION					1,658,397	(85,785)	1,572,612
NET POSITION, July 1, 2015					17,506,033	32,196,089	49,702,122
NET POSITION, June 30, 2016					<u>\$ 19,164,430</u>	<u>\$ 32,110,304</u>	<u>\$ 51,274,734</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

(Page 1 of 3)

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 11,730,504	\$ -	\$ 3,990,450	\$ 3,871	\$ 15,724,825
Investments	-	2,078,814	-	-	2,078,814
Receivables:					
Property taxes	478,546	-	-	-	478,546
Loans net of allowance of \$256,247 in the SBAP loan fund	-	3,073,932	-	-	3,073,932
Accounts receivable - other	170,785	-	556,840	186,362	913,987
Due from other funds	-	924,328	573,257	876,550	2,374,135
Prepaid expenditures	551,113	-	-	4,700	555,813
Inventory	19,271	-	-	-	19,271
Total assets	\$ 12,950,219	\$ 6,077,074	\$ 5,120,547	\$ 1,071,483	\$ 25,219,323

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND EQUITY**

LIABILITIES:					
Warrants and accounts payable	\$ 391,970	\$ -	\$ 283,359	\$ 98,752	\$ 774,081
Accrued liabilities -					
Payroll	93,303	-	-	2,332	95,635
Compensated absences	134,589	-	-	-	134,589
Other	48,275	-	-	-	48,275
Due to other funds	8,232,300	-	47,561	81,792	8,361,653
Total liabilities	8,900,437	-	330,920	182,876	9,414,233

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016
(Page 2 of 3)

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
DEFERRED INFLOWS OF RESOURCES:					
Deferred property taxes	172,238	-	-	-	172,238
Deferred revenue and grants	19,901	2,536,600	21,300	142,597	2,720,398
Total deferred inflows of resources	<u>192,139</u>	<u>2,536,600</u>	<u>21,300</u>	<u>142,597</u>	<u>2,892,636</u>
FUND EQUITY:					
Fund balances -					
Nonspendable	570,384	537,332	-	-	1,107,716
Restricted	-	2,791,050	3,880,789	271,128	6,942,967
Committed	494,500	212,092	-	474,882	1,181,474
Assigned	-	-	887,538	-	887,538
Unassigned	2,792,759	-	-	-	2,792,759
Total fund balances	<u>3,857,643</u>	<u>3,540,474</u>	<u>4,768,327</u>	<u>746,010</u>	<u>12,912,454</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>12,950,219</u>	\$ <u>6,077,074</u>	\$ <u>5,120,547</u>	\$ <u>1,071,483</u>	\$ <u>25,219,323</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

(Page 3 of 3)

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 12,912,454
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	45,512,938
Accumulated depreciation	(28,564,552)
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.	(394,366)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Other postemployment benefits	(2,797,923)
Capital lease liability - current	(176,035)
Capital lease liability - noncurrent	(591,430)
Long-term debt - current	(880,333)
Long-term debt - noncurrent	(5,448,000)
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	969,340
Deferred pension credits	(26,829)
Net pension liability	(1,523,072)
Deferred property taxes are reported in the governmental funds to offset uncollected property taxes which are not available financial resources.	
	172,238
Net position of governmental activities - Government-wide Statement of Net Position	\$ 19,164,430

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, 2016

(Page 1 of 4)

	General Fund	Development Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:					
Property taxes	\$ 14,079,750	\$ -	\$ -	\$ -	\$ 14,079,750
Licenses and permits	201,890	-	-	-	201,890
Investment income (loss)	9,464	923,102	245	509	933,320
Intergovernmental	395,056	-	545,210	2,224,357	3,164,623
Donations	-	-	7,946	13,145	21,091
Other departmental revenue	710,695	445	54,596	643,426	1,409,162
Total revenues	<u>15,396,855</u>	<u>923,547</u>	<u>607,997</u>	<u>2,881,437</u>	<u>19,809,836</u>
EXPENDITURES:					
Current -					
General government	2,391,166	358,341	-	2,873,444	5,622,951
Human services	140,765	-	-	143,932	284,697
Public safety	4,376,542	-	-	158,898	4,535,440
Public works	1,505,497	-	-	15,618	1,521,115
Culture and recreation	1,362,845	-	-	215,807	1,578,652
Recycling and solid waste	-	-	-	-	-
Pension and benefits	2,877,856	-	-	-	2,877,856
Capital outlay	-	-	2,529,346	-	2,529,346
Debt service - Principal	840,666	-	-	-	840,666
- Capital lease principal	172,071	-	-	-	172,071
- Interest	245,560	-	-	-	245,560
Total expenditures	<u>13,912,968</u>	<u>358,341</u>	<u>2,529,346</u>	<u>3,407,699</u>	<u>20,208,354</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>1,483,887</u>	<u>565,206</u>	<u>(1,921,349)</u>	<u>(526,262)</u>	<u>(398,518)</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, 2016

(Page 2 of 4)

	<u>General Fund</u>	<u>Development Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Totals Governmental Funds</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from borrowing	-	-	632,000	-	632,000
Operating transfers in (out), net	<u>(613,100)</u>	<u>-</u>	<u>357,000</u>	<u>543,000</u>	<u>286,900</u>
Total other financing sources (uses)	<u>(613,100)</u>	<u>-</u>	<u>989,000</u>	<u>543,000</u>	<u>918,900</u>
NET CHANGE IN FUND BALANCES	870,787	565,206	(932,349)	16,738	520,382
FUND BALANCES, July 1, 2015	<u>2,986,856</u>	<u>2,975,268</u>	<u>5,700,676</u>	<u>729,272</u>	<u>12,392,072</u>
FUND BALANCES, June 30, 2016	<u>\$ 3,857,643</u>	<u>\$ 3,540,474</u>	<u>\$ 4,768,327</u>	<u>\$ 746,010</u>	<u>\$ 12,912,454</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, 2016

(Page 3 of 4)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	\$	520,382
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 those assets is allocated over their estimated useful lives as depreciation expense.		
Additions to capital assets, net		2,529,347
Depreciation		(1,144,327)
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		(290,379)
Current year		172,238
Accrued compensated absences are fully accrued for the governmental activities, exceeding the limited accrual for fund accounting by these amounts.		
Prior year		438,711
Current year		(394,366)
Increase in long-term obligation for other postemployment benefits is a cost accrued in the government-wide statements but only reported as an expenditure when paid on the fund statements.		
Prior year		2,360,188
Current year		(2,797,923)
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		(632,000)
Debt service - principal		840,667
Capital lease - principal		172,071

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, 2015**

(Page 4 of 4)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (CONTINUED):**

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

(116,212)

Change in net position of governmental activities - Government-wide Statement of Activities

\$ 1,658,397

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis</u>	Variance Over (Under) <u>(Under)</u>
REVENUES:			
Taxes	\$ 13,933,675	\$ 14,079,750	\$ 146,075
Interest income	13,000	9,464	(3,536)
Departmental revenue -			
Town Manager	146,500	134,992	(11,508)
Finance	50,000	52,405	2,405
Town Clerk	134,000	135,163	1,163
Listers	200	1,255	1,055
General services	-	47,005	47,005
Risk management	-	960	960
Planning	35,100	66,727	31,627
Library	46,250	43,900	(2,350)
Fire	13,700	51,871	38,171
Refuse/recycle	-	-	-
Municipal Center	20,000	19,888	(112)
Police	146,109	90,518	(55,591)
Public works	4,000	8,490	4,490
Parks and recreation	212,200	259,359	47,159
Reimbursements	-	52	52
Intergovernmental - regional	<u>382,500</u>	<u>395,056</u>	<u>12,556</u>
Budgeted revenues	<u>15,137,234</u>	<u>15,396,855</u>	<u>259,621</u>
EXPENDITURES:			
Administration -			
Town Manager	219,450	222,845	3,395
Finance	331,874	329,905	(1,969)
Town Attorney	107,250	102,814	(4,436)
Town Clerk	170,489	173,360	2,871
Listers	157,111	155,440	(1,671)
General services	206,200	284,077	77,877
Risk management	691,800	599,561	(92,239)
Planning	206,185	208,012	1,827
Employee benefits	3,131,547	2,877,856	(253,691)
Debt service - bonds, notes, lease	1,245,205	1,258,297	13,092
Human services	140,765	140,765	-

The notes to financial statements are an integral part of this statement.

**TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

(Page 2 of 2)

	Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over <u>(Under)</u>
EXPENDITURES (CONTINUED):			
Auxiliary services	416,350	393,571	(22,779)
Library	621,243	619,281	(1,962)
Fire Department	1,840,500	1,747,047	(93,453)
Recycling and solid waste	-	-	-
Municipal center	179,467	136,320	(43,147)
Police Department	1,954,499	1,783,626	(170,873)
Police dispatch	455,431	452,298	(3,133)
Public works	1,589,564	1,505,497	(84,067)
Regional	103,652	100,832	(2,820)
Recreation and parks	773,817	743,564	(30,253)
Assessment - BABB	<u>78,000</u>	<u>78,000</u>	<u>-</u>
Total expenditures	<u>14,620,399</u>	<u>13,912,968</u>	<u>(707,431)</u>
EXCESS OF REVENUES OR (EXPENDITURES)			
	<u>516,835</u>	<u>1,483,887</u>	<u>967,052</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from borrowing	-	-	-
Proceeds from borrowing - capital lease	-	-	-
Operating transfers in	299,400	299,400	-
Operating transfers out	<u>(912,500)</u>	<u>(912,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(613,100)</u>	<u>(613,100)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES			
	\$ <u>(96,265)</u>	\$ <u>870,787</u>	\$ <u>967,052</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2016

	<u>Utilities Fund</u>	<u>Parking Fund</u>	<u>Totals Proprietary Funds</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 440,146	\$ 50	\$ 440,196
Accounts receivable:			
Accounts net of allowance for uncollectibles of \$10,075 in the Utilities Fund	1,355,859	-	1,355,859
Other	-	-	-
Due from other funds	5,557,302	400,216	5,957,518
Inventory	157,166	-	157,166
Prepaid expenses	104,974	18,370	123,344
Total current assets	<u>7,615,447</u>	<u>418,636</u>	<u>8,034,083</u>
Noncurrent assets -			
Capital assets	74,497,784	11,841,156	86,338,940
less - accumulated depreciation	<u>(26,397,485)</u>	<u>(2,971,927)</u>	<u>(29,369,412)</u>
Total noncurrent assets	<u>48,100,299</u>	<u>8,869,229</u>	<u>56,969,528</u>
Total assets	<u>55,715,746</u>	<u>9,287,865</u>	<u>65,003,611</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	805,577	8,892	814,469
Accrued liabilities:			
Payroll	13,788	1,866	15,654
Compensated absences	96,277	16,929	113,206
Other	206,900	-	206,900
Current portion of capital lease liability	26,196	-	26,196
Current portion of long-term debt	<u>1,476,656</u>	<u>200,000</u>	<u>1,676,656</u>
Total current liabilities	<u>2,625,394</u>	<u>227,687</u>	<u>2,853,081</u>
Noncurrent liabilities -			
Long-term debt	<u>28,017,576</u>	<u>800,000</u>	<u>28,817,576</u>
Total noncurrent liabilities	<u>28,017,576</u>	<u>800,000</u>	<u>28,817,576</u>
Total liabilities	<u>30,642,970</u>	<u>1,027,687</u>	<u>31,670,657</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred revenue	<u>1,222,650</u>	-	<u>1,222,650</u>
NET POSITION:			
Net investment in capital assets	18,579,871	7,869,229	26,449,100
Unrestricted	<u>5,270,255</u>	<u>390,949</u>	<u>5,661,204</u>
Total net position	<u>\$ 23,850,126</u>	<u>\$ 8,260,178</u>	<u>\$ 32,110,304</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Utilities <u>Fund</u>	Parking <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
Charges for services	\$ 5,421,946	\$ 804,115	\$ 6,226,061
Interest and penalties	36,305	-	36,305
Intergovernmental	86,528	-	86,528
Miscellaneous	<u>7,298</u>	<u>6,790</u>	<u>14,088</u>
Total operating revenues	<u>5,552,077</u>	<u>810,905</u>	<u>6,362,982</u>
OPERATING EXPENSES:			
Personnel services	1,312,114	225,360	1,537,474
Contractual services	392,907	45,485	438,392
Supplies and materials	199,192	21,882	221,074
Maintenance	288,961	67,479	356,440
Heat, light and power	304,703	29,198	333,901
Depreciation	2,307,329	244,618	2,551,947
Miscellaneous	<u>9,025</u>	<u>-</u>	<u>9,025</u>
Total operating expenses	<u>4,814,231</u>	<u>634,022</u>	<u>5,448,253</u>
Operating income	<u>737,846</u>	<u>176,883</u>	<u>914,729</u>
NONOPERATING REVENUES (EXPENSES):			
Gain on sale of assets	21,157	-	21,157
Investment income	8,754	700	9,454
Interest expense	<u>(688,223)</u>	<u>(56,002)</u>	<u>(744,225)</u>
Total nonoperating revenues (expenses)	<u>(658,312)</u>	<u>(55,302)</u>	<u>(713,614)</u>
INCOME (LOSS) BEFORE TRANSFERS	79,534	121,581	201,115
Operating transfers out	<u>(250,000)</u>	<u>(36,900)</u>	<u>(286,900)</u>
CHANGE IN NET POSITION	(170,466)	84,681	(85,785)
NET POSITION, July 1, 2015	<u>24,020,592</u>	<u>8,175,497</u>	<u>32,196,089</u>
NET POSITION, June 30, 2016	<u>\$ 23,850,126</u>	<u>\$ 8,260,178</u>	<u>\$ 32,110,304</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, 2016

(Page 1 of 2)

	Utilities <u>Fund</u>	Parking <u>Fund</u>	Totals Proprietary <u>Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 5,483,167	\$ 810,905	\$ 6,294,072
Cash paid to suppliers for goods and services	(643,612)	(165,222)	(808,834)
Cash payments to employees for services	<u>(1,354,213)</u>	<u>(231,109)</u>	<u>(1,585,322)</u>
Net cash provided (used) by operating activities	<u>3,485,342</u>	<u>414,574</u>	<u>3,899,916</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments	<u>8,754</u>	<u>700</u>	<u>9,454</u>
Net cash provided (used) by investing activities	<u>8,754</u>	<u>700</u>	<u>9,454</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
(Increase)Decrease in pooled cash due from other funds	74,405	66,031	140,436
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>(175,595)</u>	<u>29,131</u>	<u>(146,464)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of capital assets, net	(1,933,541)	(188,403)	(2,121,944)
Contributed capital - intergovernmental grants	-	-	-
Proceeds from borrowing	748,289	-	748,289
Payments on bonds and bond anticipation note	(1,444,545)	(200,000)	(1,644,545)
Interest expense on bonds and notes	<u>(688,223)</u>	<u>(56,002)</u>	<u>(744,225)</u>
Net cash provided (used) by capital and related financing activities	<u>(3,318,020)</u>	<u>(444,405)</u>	<u>(3,762,425)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	481	-	481
CASH AND CASH EQUIVALENTS, July 1, 2015	<u>439,665</u>	<u>50</u>	<u>439,715</u>
CASH AND CASH EQUIVALENTS, June 30, 2016	<u>\$ 440,146</u>	<u>\$ 50</u>	<u>\$ 440,196</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, 2016

(Page 2 of 2)

	<u>Utilities</u> <u>Fund</u>	<u>Parking</u> <u>Fund</u>	<u>Totals</u> <u>Proprietary</u> <u>Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS)			
TO NET CASH PROVIDED (USED) BY			
OPERATING ACTIVITIES:			
Operating income	\$ 737,846	\$ 176,883	\$ 914,729
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation expense	2,307,329	244,618	2,551,947
(Increase) decrease in accounts receivable	17,461	-	17,461
(Increase) decrease in inventory	(7,236)	-	(7,236)
(Increase) decrease in prepaid expenses	(9,214)	(899)	(10,113)
Increase (decrease) in accounts payable	567,626	(279)	567,347
Increase (decrease) in deferred revenue	(86,371)	-	(86,371)
Increase (decrease) in accrued liabilities	<u>(42,099)</u>	<u>(5,749)</u>	<u>(47,848)</u>
Net cash provided (used) by operating activities	\$ <u>3,485,342</u>	\$ <u>414,574</u>	\$ <u>3,899,916</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	Public Trust Funds Held By <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>
ASSETS:			
Cash and cash equivalents	\$ 12,978	\$ 18,827	\$ 623,088
Investments, at fair value	198,319	-	1,688,142
Due from other funds	<u>30,000</u>	<u>-</u>	<u>-</u>
Total assets	<u>241,297</u>	<u>18,827</u>	<u>2,311,230</u>
LIABILITIES:			
Accounts payable	-	9,077	15,236
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>9,077</u>	<u>15,236</u>
NET POSITION:			
Held in trust for specific purpose	241,297	5,000	2,295,994
Held in trust for restricted purpose	<u>-</u>	<u>4,750</u>	<u>-</u>
Total net position	<u>\$ 241,297</u>	<u>\$ 9,750</u>	<u>\$ 2,295,994</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Public Trust Funds Held by <u>Trustees</u>	Lundberg and Auditorium <u>Fund</u>	Library Trust <u>Fund</u>
ADDITIONS:			
Investment earnings -			
Investment income	\$ 10,810	\$ 9	\$ 33,264
Net increase (decrease) in fair value of investments	<u>(3,926)</u>	<u>-</u>	<u>34,494</u>
Total investment earnings	6,884	9	67,758
Operating transfers in	-	-	-
Contributions	<u>-</u>	<u>-</u>	<u>337,246</u>
Total additions	<u>6,884</u>	<u>9</u>	<u>405,004</u>
DEDUCTIONS:			
Broker fees	-	-	10,023
Miscellaneous	<u>3,091</u>	<u>9</u>	<u>59,785</u>
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>3,091</u>	<u>9</u>	<u>69,808</u>
CHANGE IN NET POSITION	3,793	-	335,196
NET POSITION, July 1, 2015	<u>237,504</u>	<u>9,750</u>	<u>1,960,798</u>
NET POSITION, June 30, 2016	\$ <u>241,297</u>	\$ <u>9,750</u>	\$ <u>2,295,994</u>

The notes to financial statements are an integral part of this statement.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies:

Organization - The Town of Brattleboro, Vermont (the Town) was chartered in 1753. The Town operates under a Selectboard/Representative form of government and provides the following services as authorized by its charter: public safety - police and fire, highways and streets, water, health and social services, culture - recreation, public improvements, planning and zoning, and general administrative services.

Reporting entity - The Town is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Town.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Town. 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 Town is consolidated and incorporates capital assets as well as long-term debt and benefit obligations. The Government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are summarized in a single column.

Basis of presentation - The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues and expenditures or expenses, as appropriate.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies (continued):

Basis of presentation (continued) -

The Town reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be 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.

The Town reports the following major proprietary funds:

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 activities of the Town parking lots and metered street parking, as well as the new Town Transportation Center.

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 and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is made.

Property taxes are recorded as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year end. Licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received because they are generally not measurable prior to collection. Investment earnings and certain intergovernmental grants are recorded as earned.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies (continued):

Measurement focus and basis of accounting (continued) -

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Unbilled service revenue is accrued in the Utilities Fund.

Budgets and budgetary accounting - The Town of Brattleboro follows these procedures in establishing the General Fund budgetary data reflected in the financial statements:

Prior to October 1, the Town departments submit to the Finance Director, Town Manager and Selectboard a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

Hearings are conducted by the Selectboard prior to the Town budget meeting to discuss the proposed budget.

The budget is legally enacted at the annual Town Meeting by vote of the Town Meeting Members in March.

Appropriations expire at the end of the fiscal year. However, appropriations for certain capital projects and capital equipment not fully expended at the fiscal year end are carried forward, with specific authority from the Selectboard, as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.

Appropriations may be transferred by the Town Manager between accounts or departments as long as the total budget for all expenditures in the General Fund does not change.

Additional appropriations for unbudgeted grants or donations must be approved by the Selectboard prior to expenditure.

A copy of the budget is published in the Annual Report of the Town of Brattleboro, Vermont.

The tax rate is determined by the Selectboard based on the education and municipal grand lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town does not legally adopt budgets for other governmental funds.

Property taxes - Attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by-Town Meeting Members at the Annual Representative Town and Town School District Meeting and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2016 were payable in four installments due August 17, 2015, November 16, 2015, February 16, 2016 and May 16, 2016.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies (continued):

Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Risk management - The Town 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 others; environmental liability; and natural disasters. The Town manages these risks through a combination of commercial insurance packages purchased in the name of the Town, and participation in risk pools administered by the Vermont League of Cities and Towns. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

Cash, cash equivalents and investments - The Town pools cash from several funds for investment purposes; note 5 describes the effect on interfund balances at year end. The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the Town are reported at fair market value.

Inventory - Inventory in the governmental funds is valued at cost and is recorded as an expenditure at the time individual inventory items are consumed (consumption method). Inventory in the Utilities Fund is valued at cost using the first in/first out method. Inventory is recorded as an expense when consumed rather than when purchased.

Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary funds financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 (more than \$50,000 for infrastructure and utilities systems) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	20 - 50 years
Infrastructure and utilities systems	20 - 50 years
Machinery and equipment	5 - 20 years
Parking lot improvements	40 years

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies (continued):

Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources (previously reported as assets) and deferred inflows of resources (previously reported as liabilities), if applicable, are reported as separate sections in the Government-wide Statement of Net Position and the Balance Sheet - Governmental Funds. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period. The Town reports deferred pension expense as deferred outflows of resources and deferred pension credits as deferred inflows of resources. The Town also reports property taxes which have not been collected within 60 days following year end as deferred property taxes, certain state and federal grants which are restricted for specified purposes as deferred grant revenue upon receipt until they are expended and grant funds loaned for community development projects which are recorded as deferred loans receivable as deferred inflows of resources.

Compensated absences - Employees are granted vacation and sick leave in varying amounts. Upon retirement, termination or death, certain employees are compensated for unused vacation (subject to certain limitations) at their then current rates of pay. Sick leave accruals in excess of 90 days up to a maximum of 120 days will be paid to any Town employee who retires after a minimum of 20 consecutive years of service. Accrued compensated absences have been recorded in the General Fund and proprietary funds and included in accrued expenses on the Government-wide Statement of Net Position.

Long-term obligations - In the government-wide financial statements and proprietary fund financial statements, governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable Statement of Net Position. In the fund financial statements, governmental fund types report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

Fund equity - Governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the Town Meeting Members, as a result of articles passed at the Annual or Special Representative Town Meetings.

Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Selectboard.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Summary of significant accounting policies (continued):

Fund equity(continued) -

Unassigned fund balance is the residual classification for the government's General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Selectboard specifies otherwise.

New accounting standards - In fiscal year 2015 the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The impact on these financial statements is to include the Town's proportionate share of the Vermont Municipal Employees' Retirement System's (VMERS) net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. Fund financial statements have not been affected by this change.

2. Deposits 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, 2016, 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, 2016 are as follows:

	<u>Governmental</u> <u>Activities</u>	<u>Fiduciary</u> <u>Funds</u>	<u>Total</u>
Certificates of deposit	\$ -	\$ 200,000	\$ 200,000
U.S. Government obligations	\$ 2,078,814	\$ 263,250	\$ 2,342,064
International obligations	-	-	-
Municipal obligations	-	32,811	32,811
Corporate obligations	-	304,139	304,139
Common and preferred stock	-	1,035,175	1,035,175
Mutual funds - various	-	251,088	251,088
	<u>\$ 2,078,814</u>	<u>\$ 2,086,463</u>	<u>\$ 4,165,277</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

2. Deposits and investments (continued):

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, 2016 are as follows:

	Fair Value	Investment Maturity			
		Less than One Year	1 to 5 Years	6 to 10 Years	Over 10 Years
U.S. Government obligation	\$ 2,342,064	\$ 231,541	\$ -	\$ 2,110,522	\$ -
International obligations	-	-	-	-	-
Municipal obligations	32,811		11,190	-	21,621
Corporate obligations	304,139	-	170,691	50,944	82,504
	<u>\$ 2,679,013</u>	<u>\$ 231,541</u>	<u>\$ 181,881</u>	<u>\$ 2,161,466</u>	<u>\$ 104,125</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, 2016, the Town holds \$2,078,814 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.

Investment policy - The Town's investment policy allows the investment of Town funds in savings accounts, certificates of deposit, money market accounts, repurchase agreements with qualified public depositories, bankers acceptances, 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, 2016

4. Capital assets: - Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance			Balance
	July 1, 2015	Increase	Decrease	June 30, 2016
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 1,416,716	\$ -	\$ -	\$ 1,416,716
Construction in process	<u>175,896</u>	<u>1,351,916</u>	<u>490,446</u>	<u>1,037,366</u>
Total capital assets, not depreciated	<u>1,592,612</u>	<u>1,351,916</u>	<u>490,446</u>	<u>2,454,082</u>
Capital assets, depreciated:				
Buildings and improvements	7,383,602	23,646	603,916	6,803,332
Improvements, other	4,909,200	490,446	-	5,399,646
Machinery and equipment	7,874,976	655,476	242,513	8,287,939
Infrastructure	<u>21,490,714</u>	<u>1,077,225</u>	<u>-</u>	<u>22,567,939</u>
Total capital assets, depreciated	<u>41,658,492</u>	<u>2,246,793</u>	<u>846,429</u>	<u>43,058,856</u>
Less accumulated depreciation for:				
Buildings and improvements	3,424,761	185,439	25,000	3,585,200
Improvements, other	2,869,248	221,542	-	3,090,790
Machinery and equipment	5,459,494	452,582	242,513	5,669,563
Infrastructure	<u>15,934,235</u>	<u>284,764</u>	<u>-</u>	<u>16,218,999</u>
Total accumulated depreciation	<u>27,687,738</u>	<u>1,144,327</u>	<u>267,513</u>	<u>28,564,552</u>
Total capital assets, depreciated, net	<u>13,970,754</u>	<u>1,102,466</u>	<u>578,916</u>	<u>14,494,304</u>
Capital assets, net, governmental	<u>15,563,366</u>	<u>2,454,382</u>	<u>1,069,362</u>	<u>16,948,386</u>
Business-type activities -				
Capital assets, not depreciated:				
Land	1,364,025	-	-	1,364,025
Construction in process	<u>648,932</u>	<u>1,380,835</u>	<u>-</u>	<u>2,029,767</u>
Total capital assets, not depreciated	<u>2,012,957</u>	<u>1,380,835</u>	<u>-</u>	<u>3,393,792</u>
Capital assets, depreciated:				
Utilities - water	22,252,073	424,393	128,554	22,547,912
Utilities - sewer	49,016,584	149,470	-	49,166,054
Parking	<u>11,042,779</u>	<u>188,403</u>	<u>-</u>	<u>11,231,182</u>
Total capital assets, depreciated	<u>82,311,436</u>	<u>762,266</u>	<u>128,554</u>	<u>82,945,148</u>
Less accumulated depreciation for:				
Utilities - water	10,606,158	604,425	128,554	11,082,029
Utilities - sewer	13,612,552	1,702,904	-	15,315,456
Parking	<u>2,727,309</u>	<u>244,618</u>	<u>-</u>	<u>2,971,927</u>
Total accumulated depreciation	<u>26,946,019</u>	<u>2,551,947</u>	<u>128,554</u>	<u>29,369,412</u>
Total capital assets, depreciated, net	<u>55,365,417</u>	<u>(1,789,681)</u>	<u>-</u>	<u>53,575,736</u>
Capital assets, net, business-type	<u>57,378,374</u>	<u>(408,846)</u>	<u>-</u>	<u>56,969,528</u>
Capital assets, net	<u>\$ 72,941,740</u>	<u>\$ 2,045,536</u>	<u>\$ 1,069,362</u>	<u>\$ 73,917,914</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

4. Capital assets (continued):

Depreciation expense of \$1,144,327 in the governmental activities was allocated to expenses of the general government (\$76,164), public safety (\$213,765), public works (\$591,253) and culture and recreation (\$263,145) programs based on capital assets assigned to those functions.

Depreciation expense of \$2,551,947 in the business-type activities was recorded in the Utilities Fund (\$2,307,329) and the Parking Fund (\$244,618) 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, 2016 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 8,232,300
Development Fund	924,328	-
Capital Projects Fund	573,257	47,561
Other Governmental Funds	<u>876,550</u>	<u>81,792</u>
	<u>2,374,135</u>	<u>8,361,653</u>
Proprietary funds -		
Utilities Fund	5,557,302	-
Parking Fund	<u>400,216</u>	<u>-</u>
	<u>5,957,518</u>	<u>-</u>
Fiduciary funds	<u>30,000</u>	<u>-</u>
	<u>\$ 8,361,653</u>	<u>\$ 8,361,653</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, 2016 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 299,400	\$ 912,500
Development Fund	-	-
Capital Projects Fund	357,000	-
Other Governmental Funds	555,500	12,500
Utilities Fund	-	250,000
Parking Fund	-	36,900
Fiduciary funds	<u>-</u>	<u>-</u>
	<u>\$ 1,211,900</u>	<u>\$ 1,211,900</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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 \$555,500 to Other Governmental Funds, and \$357,000 to the Capital Projects Fund.

7. Long-term debt:

Outstanding long-term debt for the year ended June 30, 2016 consisted of:

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016	Due Within One Year
Governmental activities -					
Notes payable (1.44 - 2.06%):					
Fire Equipment Note					
payments through April 2018	222,000	-	74,000	148,000	74,000
Highway Equipment Note					
payments through September 2015	\$ 103,333	\$ -	\$ 103,333	\$ -	\$ -
Highway Equipment Note					
payments through July 2020	-	632,000	-	632,000	158,000
General obligation bonds (0.44% - 5.24%):					
General purpose, maturities through -					
November 2017	155,000	-	60,000	95,000	50,000
General purpose, maturities					
November 2022	230,000	-	35,000	195,000	30,000
November 2028	4,666,667	-	333,334	4,333,333	333,333
November 2031	<u>1,160,000</u>	<u>-</u>	<u>235,000</u>	<u>925,000</u>	<u>235,000</u>
Total governmental activities	\$ <u>6,537,000</u>	\$ <u>632,000</u>	\$ <u>840,667</u>	\$ <u>6,328,333</u>	\$ <u>880,333</u>
Business-type activities -					
General obligation bonds (2.0% - 5.64%):					
Parking, through December 2020	\$ 1,200,000	\$ -	\$ 200,000	\$ 1,000,000	\$ 200,000
Wastewater, Revolving Loan Fund -					
RF1-127, through December 2033	12,431,119	-	544,256	11,886,863	555,141
RF1-024, through September 2031	2,282,268	-	114,045	2,168,223	116,325
RF1-171, through June 2036	38,080	748,289	-	786,369	32,364
Wastewater, Recovery Zone Economic					
Development, through December 2030	11,230,000	-	585,000	10,645,000	595,000
Special obligation bonds (-3.0% - 2.0%):					
Tri-Park Water, through June 2043	1,799,532	-	64,269	1,735,263	64,269
Tri-Park Sewer, through June 2033	<u>2,383,845</u>	<u>-</u>	<u>111,331</u>	<u>2,272,514</u>	<u>113,557</u>
Total business-type activities	\$ <u>31,364,844</u>	\$ <u>748,289</u>	\$ <u>1,618,901</u>	\$ <u>30,494,232</u>	\$ <u>1,676,656</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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 highway equipment note of \$310,000 was obtained in September 2012 to finance the purchase of various pieces of highway equipment. The note is payable over three years with an interest rate of 2.06%. The note was fully repaid in fiscal year 2016.

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 bonds have a net interest cost of 3.508%. 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.

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, 2016

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. \$786,369 was borrowed at June 30, 2016. The loan is payable in twenty annual installments of \$48,092 from June 2017 to June 2036.

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 \$998,210 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>
2017	\$ 880,333	\$ 186,624	\$ 1,676,657	\$ 660,969
2018	690,333	172,523	1,703,005	619,594
2019	571,334	157,981	1,734,680	588,343
2020	571,333	148,342	1,761,688	542,817
2021	408,333	133,635	1,794,037	529,775
2022-2026	1,941,667	460,758	8,517,798	2,107,286
2027-2031	1,225,000	102,440	9,556,609	981,020
2032-2036	40,000	29	3,299,875	118,270
2037-2041	-	-	321,345	-
2042-2044	-	-	128,538	-
	<u>\$ 6,328,333</u>	<u>\$ 1,362,332</u>	<u>\$ 30,494,232</u>	<u>\$ 6,148,074</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

8. Capital leases:

The Town has entered into lease agreements as lessee for financing the acquisition of energy efficiency improvements in several buildings and the acquisition of equipment. These lease agreements qualify as capital leases 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 capital leases is the present value of the future lease payments. Leased building improvements (\$1,094,917) and equipment (\$312,654) are included in governmental capital assets. Equipment (\$124,249) is included in Utilities Fund capital assets.

The capital lease liabilities are also reported on the Government-wide Statement of Net Position and the Statement of Net Position - Proprietary Funds as the net present value of the minimum lease payments remaining under the leases.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016 are as follows:

	<u>Governmental Funds</u>	<u>Utilities Fund</u>	<u>Totals</u>
Year ending June 30,			
2017	\$ 193,899	\$ 26,617	\$ 220,516
2018	126,920	-	126,920
2019	126,920	-	126,920
2020	126,920	-	126,920
2021	126,920	-	126,920
Thereafter	<u>126,920</u>	<u>-</u>	<u>126,920</u>
Total minimum lease payments	828,499	26,617	855,116
Less: amount representing interest	<u>61,034</u>	<u>421</u>	<u>61,455</u>
Present value of minimum lease payments	<u>\$ 767,465</u>	<u>\$ 26,196</u>	<u>\$ 793,661</u>

9. Fund balances:

The General Fund reported a nonspendable fund balance (\$570,384) for inventory and prepaid expenditures. The General Fund also reported a \$494,500 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 2017 and (\$315,000) to fund two capital projects in fiscal year 2017. The General Fund's unassigned fund balance was \$2,792,759 as of June 30, 2016.

The Development Fund reported a nonspendable fund balance (\$537,332) for those loan balances not offset by deferred revenue; the remaining balance of these programs are restricted (\$2,791,050) by program regulations or committed (\$212,092) by Town Meeting Members.

The Capital Projects Fund reported a restricted fund balance (\$3,880,789), and an assigned fund balance (\$887,538) for capital projects which has not been used and may be released to the General Fund.

The Other Governmental Funds reported restricted or committed fund balances for the individual funds that are shown in the combining balance sheet at schedule 3.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

10. Pension plans:

Defined Contribution Plan - 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 all full time employees (excluding sworn police officers and certified firefighters who are participating in the Vermont Municipal Employees’ Retirement System) after completing 1 year of service. 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, 2016:

Number of active plan participants		<u>89</u>
Current year covered payroll	\$	<u>4,181,772</u>
Current year total payroll	\$	<u>8,020,525</u>
Contributions by Town (8.6% of covered payroll)	\$	<u>363,083</u>
Contributions by employees (3.3% of covered payroll)	\$	<u>210,156</u>

Vermont Municipal Employees’ Retirement System (VMERS) - The Town contributes to VMERS Plan D for sworn police officers and certified firefighters.

Plan description: The Town contributes to 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>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the four groups included in the plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: VMERS members are required to contribute 2.5% (Group A), 4.75% (Group B), 9.625% (Group C) or 11.25% (Group D) of their annual covered salary, and the Town is required to contribute 4% (Group A), 5.375% (Group B), 7.0% (Group C) or 9.75% (Group D) of the employees' compensation. Defined Contribution Plan members are required to contribute 5% of their annual covered salary and the Town is required to contribute an equal dollar amount.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

10. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Contributions (continued): The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2016, 2015, and 2014 were \$301,643, \$276,153, and \$266,442, respectively. The amounts contributed were equal to the required contributions for each year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: In 2015, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The impact on these financial statements is to include the Town's proportionate share of the VMERS' net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, 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 2016, but may be affected by certain estimates or accruals in future years. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on their calculation of the Town's 1.97556% proportionate share of VMERS.

Town's share of VMERS net pension liability	\$	1,523,072
Deferred outflow of resources - Deferred pension expense	\$	969,340
Deferred inflow of resources - Deferred pension credits	\$	26,829

Other information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

Required supplementary information: Implementation of GASB Statement No. 68 requires reporting of ten years of historical pension information by employers. This information will be built up by year for the next ten years in schedules of the *Town's Proportionate Share of Net Pension Liability of VMERS* and *Town Contributions to VMERS*. The required information for the year ended June 30, 2016 is as follows:

Town's proportion of the net pension liability		1.9756%
Town's proportionate share of the net pension liability	\$	1,523,072
Town's covered-employee payroll	\$	3,062,370
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll		49.74%
VMERS net position as a percentage of the total pension liability		87.42%
Contractually required contribution (fully paid)	\$	301,643
Contributions as a percentage of covered-employee payroll		9.85%

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

11. Other postemployment benefit (OPEB) plan:

Retirement Health Plan for Brattleboro Firefighters and Police Unions - 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.

Plan description: In addition to the pension benefits described in note 10, the Town administers a single employer defined benefit healthcare plan for retired members of the Brattleboro Professional Firefighters Association and members of the New England Police Benevolent Association. 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, 2016, the Town's plan included 68 members, with 10 retirees or spouses receiving benefits and 58 active employees who could be eligible to receive future benefits. Thirty-one spouses are also included in the plan census because the plan provides for two-person health coverage. The plan does not issue a separate financial report.

Funding policy: Members of either Association who has attained the age of 50 and who has worked for the Town continuously for 20 years shall be eligible for Town medical insurance coverage as set forth in applicable union contracts until said employee is eligible for Medicare or any State or Federal medical insurance program. The cost shall be shared by the Town and the employee as follows: 40% of the monthly premium paid by Town; once the employee reaches age 55 the Town will pay 60% of the monthly premium. The retiree/employee contributions and employer contributions are governed by the terms of the applicable union contracts.

Annual OPEB costs and net OPEB obligation: The Town's annual OPEB cost for retiree healthcare is required to be calculated based on the annual required contribution of the employer. The annual required contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover both (1) the normal costs attributed to the current year of service, and (2) an amortization payment, which is a catch-up payment for past service costs to fund the unfunded actuarial accrued liability related to the prior years of service. The catch-up cost is calculated to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years. The Town is not required to pay the annual required contribution each year, but it does need to be calculated and reported in the annual financial statements. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation:

Annual required contribution	\$ 531,342
Interest on net OPEB obligation	35,403
Adjustment to annual required contribution	(96,824)
Amortization of actuarial (gains)/losses	<u>45,061</u>
Annual OPEB Cost	514,982
Contributions made (12.5%)	<u>(77,247)</u>
Increase in OPEB obligation	437,735
Net OPEB obligation, July 1, 2015	<u>2,360,188</u>
Net OPEB obligation, June 30, 2016	<u>\$ 2,797,923</u>

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

11. Other postemployment benefit (OPEB) plan (continued):

Retirement Health Plan for Brattleboro Firefighters and Police (continued) -

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the two preceding fiscal years were as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Expected</u> <u>Contributions</u> <u>Made</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net</u> <u>OPEB</u> <u>Obligation</u>
June 30, 2014	\$ 484,629	\$ 46,169	9.5%	\$ 1,923,218
June 30, 2015	\$ 499,277	\$ 62,307	12.5%	\$ 2,360,188
June 30, 2016	\$ 514,982	\$ 77,247	15.0%	\$ 2,797,923

Funded status and funding progress: An independent actuary valued the Town's OPEB liabilities as of June 30, 2014. The actuarial accrued liability for the postemployment healthcare benefits promised to eligible retired firefighter and police employees was \$4,666,583 as of June 30, 2016, all of which was unfunded. The covered 2016 payroll (annual payroll of active employees covered by the plan) was \$3,348,679, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 139%. The schedule of funding progress is presented as required supplementary information in schedule 7. It presents multi-year trend information about whether the actuarial accrued liability for benefits is increasing or decreasing over time.

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.

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 2014 actuarial valuation used the projected unit credit actuarial cost method. Current employees and retirees only are considered; no provision is made for future hires. The actuarial assumptions include a 1.5% investment rate of return and a healthcare inflation rate of 5.0%. The annual inflation assumption was 2.5% and the annual compensation increase assumption was 3.0%. The amortization costs for the initial unfunded actuarial accrued liability were calculated using a 4.5% increased amortization per year over a period of 30 years.

TOWN OF BRATTLEBORO, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2017 through 2024 the contractual commitments are \$461,380, \$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 2017.

Legal services - The Town has a one-year retainer contract for legal services through March 2017. The annual cost of the contract is \$102,010 from March 20, 2016 to March 20, 2017.

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 postclosure 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, 2016

14. Joint venture (Continued):

Summary financial information for the District as of and for the fiscal year ended June 30, 2015 is provided below because audited financial statements for the fiscal year ended June 30, 2016 were not available as of the date of this report.

Assets	\$ <u>2,200,769</u>
Liabilities	\$ 464,594
Net position	<u>1,736,175</u>
	\$ <u>2,200,769</u>
Operating revenues	\$ 1,253,621
Operating expenses	<u>1,586,353</u>
Operating loss	(332,732)
Nonoperating revenue, net	<u>46,743</u>
Change in net position	\$ <u>(285,989)</u>

15. Tropical Storm Irene:

On August 28, 2011 the Town of Brattleboro was struck by Tropical Storm Irene. The Town experienced flooding and severe infrastructure damage in a number of areas. As a result of the storm and widespread damage throughout the State of Vermont, Windham County, along with the most of the other counties in the state, were declared disaster areas by the President of the United States. This declaration allowed the Town to access federal emergency management funds from FEMA and the Federal Highway Administration to assist with recovery efforts. As of June 30, 2016, the Town had received approval of \$1,870,898 in federal and state disaster recovery assistance. All projects related to Tropical Storm Irene have been completed and billed to the State of Vermont. Receivable due to the General Fund is \$81,791; Receivable due to the Utilities fund is \$14,404. The Town's portion of the Tropical Storm Irene recovery effort was \$138,569 as of June 30, 2016.

16. Subsequent events:

Subsequent to year end, the Town issued a \$7,800,000 bond through the Vermont Municipal Bond Bank for construction and renovations to police and fire facilities. The bonds have a net interest cost of 2.732%. The annual debt service ranges from \$580,000 to \$402,000 from November 2017 through November 2036.

At the June 21, 2016 Selectboard meeting, the Board approved collective bargaining agreements with the employees in the Police department (local 412), Public Works and Recreation and Parks departments (Steelworkers Union local 944) and Administrative departments (Engineers local 98); effective 7/1/2016 thru 6/30/2019. These agreements included enrollment in Vermont Municipal Employees Retirement System (VMERS) Plan B effective October 1, 2016. Additionally, the Board approved a motion to authorize Non-Union employees enrollment. Group B - members make pre-tax contributions equal to 4.875% of pay. Employer's contributions equal 5.5%.

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - DEVELOPMENT FUND
JUNE 30, 2016

	Disaster Relief	Rental Housing	SBAP	UDAG Holstein	VCDP 1st Generation Active	VCDP 1st Generation Deferred	Total
ASSETS							
Due from other funds	\$ 45,574	\$ 166,518	\$ 166,126	\$ -	\$ 546,110	\$ -	\$ 924,328
Investments	-	-	-	2,078,814	-	-	2,078,814
Loans receivable, net	<u>1,962</u>	<u>26,648</u>	<u>693,822</u>	<u>-</u>	<u>-</u>	<u>2,351,500</u>	<u>3,073,932</u>
Total assets	\$ <u>47,536</u>	\$ <u>193,166</u>	\$ <u>859,948</u>	\$ <u>2,078,814</u>	\$ <u>546,110</u>	\$ <u>2,351,500</u>	\$ <u>6,077,074</u>
LIABILITIES:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	-	-	<u>185,100</u>	-	-	<u>2,351,500</u>	<u>2,536,600</u>
FUND EQUITY:							
Fund balances -							
Nonspendable	1,962	26,648	508,722	-	-	-	537,332
Restricted	-	-	166,126	2,078,814	546,110	-	2,791,050
Committed	<u>45,574</u>	<u>166,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,092</u>
Total fund balances	\$ <u>47,536</u>	\$ <u>193,166</u>	\$ <u>674,848</u>	\$ <u>2,078,814</u>	\$ <u>546,110</u>	\$ <u>-</u>	\$ <u>3,540,474</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>47,536</u>	\$ <u>193,166</u>	\$ <u>859,948</u>	\$ <u>2,078,814</u>	\$ <u>546,110</u>	\$ <u>2,351,500</u>	\$ <u>6,077,074</u>

**TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - DEVELOPMENT FUND
FOR THE YEAR ENDED JUNE 30, 2016**

		<u>Disaster Relief</u>	<u>Rental Housing</u>	<u>SBAP</u>	<u>UDAG Holstein</u>	<u>VCDP 1st Generation Active</u>	<u>VCDP 1st Generation Deferred</u>	<u>Total</u>
REVENUES:								
Investment income/change in value	\$	152	\$ 1,344	\$ 13,432	\$ 166,132	\$ 742,042	\$ -	\$ 923,102
Departmental and other revenue		<u>-</u>	<u>180</u>	<u>265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445</u>
Total revenues		152	1,524	13,697	166,132	742,042	-	923,547
EXPENDITURES:								
General government		<u>-</u>	<u>25</u>	<u>18,500</u>	<u>-</u>	<u>339,816</u>	<u>-</u>	<u>358,341</u>
EXCESS OF REVENUES OR (EXPENDITURES)		152	1,499	(4,803)	166,132	402,226	-	565,206
Operating transfers in (out)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES		152	1,499	(4,803)	166,132	402,226	-	565,206
FUND BALANCES, July 1, 2015		<u>47,384</u>	<u>191,667</u>	<u>679,651</u>	<u>1,912,682</u>	<u>143,884</u>	<u>-</u>	<u>2,975,268</u>
FUND BALANCES, June 30, 2016	\$	<u><u>47,536</u></u>	<u><u>193,166</u></u>	<u><u>674,848</u></u>	<u><u>2,078,814</u></u>	<u><u>546,110</u></u>	<u><u>-</u></u>	<u><u>\$ 3,540,474</u></u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2016

	Grants Fund	Community Restorative Justice	Solid Waste Disposal	Tropical Storm Irene	Energy Efficiency Fund	Union Station Project	Agricultural Land Trust Preservation Fund
ASSETS							
Cash and cash equivalents	\$ 100	\$ 200	\$ 530	\$ -	\$ -	\$ -	\$ -
Accounts receivable	65,950	-	38,620	81,792	-	-	-
Prepaid expenditures	-	750	-	-	-	-	-
Due from other funds	80,739	27,181	67,534	-	12,610	369	50,454
Total assets	<u>\$ 146,789</u>	<u>\$ 28,131</u>	<u>\$ 106,684</u>	<u>\$ 81,792</u>	<u>\$ 12,610</u>	<u>\$ 369</u>	<u>\$ 50,454</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ 27,052	\$ 132	\$ 59,225	\$ -	\$ 1,950	\$ 369	\$ -
Accrued liabilities	-	2,332	-	-	-	-	-
Due to other funds	-	-	-	81,792	-	-	-
Total liabilities	<u>27,052</u>	<u>2,464</u>	<u>59,225</u>	<u>81,792</u>	<u>1,950</u>	<u>369</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	119,737	22,395	-	-	-	-	-
FUND EQUITY:							
Fund balances -							
Restricted	-	3,272	-	-	-	-	-
Committed	-	-	47,459	-	10,660	-	50,454
Total fund balances	<u>-</u>	<u>3,272</u>	<u>47,459</u>	<u>-</u>	<u>10,660</u>	<u>-</u>	<u>50,454</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 146,789</u>	<u>\$ 28,131</u>	<u>\$ 106,684</u>	<u>\$ 81,792</u>	<u>\$ 12,610</u>	<u>\$ 369</u>	<u>\$ 50,454</u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2016

	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
ASSETS							
Cash and cash equivalents	\$ 3,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,871
Accounts receivable	-	-	-	-	-	-	186,362
Prepaid expenditures	3,950	-	-	-	-	-	4,700
Due from other funds	246,905	214,179	45,156	107,209	15,228	8,986	876,550
Total assets	<u>\$ 253,896</u>	<u>\$ 214,179</u>	<u>\$ 45,156</u>	<u>\$ 107,209</u>	<u>\$ 15,228</u>	<u>\$ 8,986</u>	<u>\$ 1,071,483</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ 10,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,752
Accrued liabilities	-	-	-	-	-	-	2,332
Due to other funds	-	-	-	-	-	-	81,792
Total liabilities	<u>10,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,876</u>
DEFERRED INFLOWS OF RESOURCES:							
Deferred revenue	-	465	-	-	-	-	142,597
FUND EQUITY:							
Fund balances -							
Restricted	-	213,714	45,156	-	-	8,986	271,128
Committed	243,872	-	-	107,209	15,228	-	474,882
Total fund balances	<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>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 253,896</u>	<u>\$ 214,179</u>	<u>\$ 45,156</u>	<u>\$ 107,209</u>	<u>\$ 15,228</u>	<u>\$ 8,986</u>	<u>\$ 1,071,483</u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Grants Fund	Community Restorative Justice	Solid Waste Disposal	Tropical Storm Irene	Energy Efficiency Fund	Union Station Project	Agricultural Land Trust Preservation Fund
REVENUES:							
Investment income/change in value	\$ -	\$ -	\$ 77	\$ -	\$ 30	\$ -	\$ 75
Intergovernmental	2,036,181	145,214	-	-	-	-	-
Donations and grants	5,840	-	-	-	7,280	-	-
Departmental and other revenues	-	1,990	417,818	-	-	-	-
Total revenues	<u>2,042,021</u>	<u>147,204</u>	<u>417,895</u>	<u>-</u>	<u>7,310</u>	<u>-</u>	<u>75</u>
EXPENDITURES:							
General government	1,826,587	-	982,666	-	34,238	-	-
Human services	-	143,932	-	-	-	-	-
Public safety	158,898	-	-	-	-	-	-
Public works	11,110	-	-	-	-	4,508	-
Culture and recreation	45,426	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>2,042,021</u>	<u>143,932</u>	<u>982,666</u>	<u>-</u>	<u>34,238</u>	<u>4,508</u>	<u>-</u>
EXCESS OF REVENUES OR (EXPENDITURES)	-	3,272	(564,771)	-	(26,928)	(4,508)	75
OTHER FINANCING SOURCES (USES):							
Operating transfers in (out)	-	-	555,500	-	-	-	-
NET CHANGE IN FUND BALANCES	-	3,272	(9,271)	-	(26,928)	(4,508)	75
FUND BALANCES, June 30, 2015	-	-	56,730	-	37,588	4,508	50,379
FUND BALANCES, June 30, 2016	<u>\$ -</u>	<u>\$ 3,272</u>	<u>\$ 47,459</u>	<u>\$ -</u>	<u>\$ 10,660</u>	<u>\$ -</u>	<u>\$ 50,454</u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Recreation Programs	Reappraisal Reserve	Records Restoration	Skating Risk Improvements	Trees Program	Other Funds	Total
REVENUES:							
Investment income/change in value	\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509
Intergovernmental	-	42,962	-	-	-	-	2,224,357
Donations and grants	-	-	-	-	25	-	13,145
Departmental and other revenues	169,017	-	15,636	37,410	-	1,555	643,426
Total revenues	<u>169,344</u>	<u>42,962</u>	<u>15,636</u>	<u>37,410</u>	<u>25</u>	<u>1,555</u>	<u>2,881,437</u>
EXPENDITURES:							
General government	-	98	29,255	-	600	-	2,873,444
Human services	-	-	-	-	-	-	143,932
Public safety	-	-	-	-	-	-	158,898
Public works	-	-	-	-	-	-	15,618
Culture and recreation	143,183	-	-	27,198	-	-	215,807
Miscellaneous	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>143,183</u>	<u>98</u>	<u>29,255</u>	<u>27,198</u>	<u>600</u>	<u>-</u>	<u>3,407,699</u>
EXCESS OF REVENUES OR (EXPENDITURES)	26,161	42,864	(13,619)	10,212	(575)	1,555	(526,262)
OTHER FINANCING SOURCES (USES):							
Operating transfers in (out)	(5,000)	-	-	(7,500)	-	-	543,000
NET CHANGE IN FUND BALANCES	21,161	42,864	(13,619)	2,712	(575)	1,555	16,738
FUND BALANCES, June 30, 2015	<u>222,711</u>	<u>170,850</u>	<u>58,775</u>	<u>104,497</u>	<u>15,803</u>	<u>7,431</u>	<u>729,272</u>
FUND BALANCES, June 30, 2016	<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>

TOWN OF BRATTLEBORO, VERMONT
COMBINING BALANCE SHEET - CAPITAL PROJECTS FUND
JUNE 30, 2016

Schedule 5

ASSETS	Capital Projects Fund	West River Park Fund	Skateboard Dog Park Fund	Fire and Police Station	<u>Total</u>
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 3,990,450	\$ 3,990,450
Accounts receivable	556,840	-	-	-	556,840
Due from other funds	<u>501,425</u>	<u>24,700</u>	<u>47,132</u>	-	<u>573,257</u>
Total assets	<u>\$ 1,058,265</u>	<u>\$ 24,700</u>	<u>\$ 47,132</u>	<u>\$ 3,990,450</u>	<u>\$ 5,120,547</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY					
LIABILITIES:					
Accounts payable	\$ 220,259	\$ 1,000	\$ -	\$ 62,100	\$ 283,359
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,561</u>	<u>47,561</u>
Total liabilities	<u>220,259</u>	<u>1,000</u>	<u>-</u>	<u>109,661</u>	<u>330,920</u>
 DEFERRED INFLOWS OF RESOURCES:					
Deferred revenue	<u>-</u>	<u>-</u>	<u>21,300</u>	<u>-</u>	<u>21,300</u>
 FUND EQUITY:					
Fund balances -					
Restricted	838,006	23,700	-	3,880,789	3,880,789
Assigned	<u>838,006</u>	<u>23,700</u>	<u>25,832</u>	<u>-</u>	<u>887,538</u>
Total fund balances	<u>838,006</u>	<u>23,700</u>	<u>25,832</u>	<u>3,880,789</u>	<u>4,768,327</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 1,058,265</u>	<u>\$ 24,700</u>	<u>\$ 47,132</u>	<u>\$ 3,990,450</u>	<u>\$ 5,120,547</u>

TOWN OF BRATTLEBORO, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Capital Projects Fund	West River Park Fund	Skateboard Dog Park Fund	Fire and Police Station	Total
REVENUES:					
Investment income/change in value	\$ -	\$ -	\$ -	\$ 245	\$ 245
Intergovernmental	545,210	-	-	-	545,210
Donations and grants	-	3,133	4,813	-	7,946
Departmental and other revenues	54,596	-	-	-	54,596
Total revenues	<u>599,806</u>	<u>3,133</u>	<u>4,813</u>	<u>245</u>	<u>607,997</u>
EXPENDITURES:					
Capital outlay	<u>2,323,866</u>	<u>36,466</u>	<u>4,353</u>	<u>164,661</u>	<u>2,529,346</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>(1,724,060)</u>	<u>(33,333)</u>	<u>460</u>	<u>(164,416)</u>	<u>(1,921,349)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from borrowing	632,000	-	-	-	632,000
Operating transfers in (out), net	<u>357,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>357,000</u>
Total other financing sources (uses)	<u>989,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>989,000</u>
NET CHANGE IN FUND BALANCES	<u>(735,060)</u>	<u>(33,333)</u>	<u>460</u>	<u>(164,416)</u>	<u>(932,349)</u>
FUND BALANCES, July 1, 2015	<u>1,573,066</u>	<u>57,033</u>	<u>25,372</u>	<u>4,045,205</u>	<u>5,700,676</u>
FUND BALANCES, June 30, 2016	<u>\$ 838,006</u>	<u>\$ 23,700</u>	<u>\$ 25,832</u>	<u>\$ 3,880,789</u>	<u>\$ 4,768,327</u>

TOWN OF BRATTLEBORO, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION -
FUNDING PROGRESS FOR OPEB PLAN
JUNE 30, 2016

Schedule 7

Retirement Health Plan for Brattleboro Firefighters and Police -

The Town has performed two actuarial valuations, the latest as of June 30, 2014. The actuarial accrued liability, the unfunded actuarial accrued liability (UAAL), the covered payroll and the UUAL as a percentage of covered payroll for fiscal year 2016 and the two preceding valuations are as follows:

<u>Annual Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UUAL as a Percentage of Covered Payroll</u>
As of June 30,						
2014	\$ -	\$ 3,871,810	\$ 3,871,810	0%	\$ 3,403,715	114%
2015	\$ -	\$ 4,273,241	\$ 4,273,241	0%	\$ 3,379,839	126%
2016	\$ -	\$ 4,666,583	\$ 4,666,583	0%	\$ 3,348,679	139%

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

When you first start to look at the Brattleboro Town School budget, you'll see an overall decrease in our total budget of 9.8% from last year. You'll also see that our tax rate is projected to go down slightly, by 0.4%.

But before you start rejoicing, however, there are some things to know in order to really understand those first two facts.

First, special education revenues and expenses are now located in the supervisory union budget. This change is the largest impact that leads to the overall decrease in the total budget... and we are still paying these same costs. Now, however, due to a legislatively mandated accounting change, our special education expenditure are presented as net of State Aid revenues. In the current budget we showed special ed costs of \$3,323,841 and State Aid revenues of \$1,764,961. In the Proposed budget the State will send the special ed aid to the Windham Southeast Supervisory Union (WSESU). The WSESU has reduced the FY18 assessment billed to the school district with these revenues and assessed the net amount of \$1,609,130, which is a decrease of \$1,714,711. The good news here, however, is that the total WSESU Special Ed Costs have actually decreased in the proposed budget vs. the current year. One main reason for this is the ability to share staff after the state decided that the special education staff are employed by the supervisory union, which led to \$300,000 of decreased costs through our supervisory union in the first year (implemented in 2015). Another reason for this decline is our laser focus on giving extra support to children very early on.

Brattleboro's newest school is over 50 years old, and as would be expected, they need maintenance. Based upon recommendations by energy efficiency experts (included in the Heating Energy Audit Report, June 2016) we have included replacement of the Green Street's 1924 steam heating system (now 93 years old) at an estimated project cost of \$946,000. We've worked closely with Windham Wood Heat, and other granting agencies to assist with grants estimated to be \$145,000. (This is shown in the revenue budget which reduces the local school tax rate). We have included \$451,000 in local operating funds and are requesting authorization to borrow up to \$350,000 to complete the financing of this project.

Also, please note that this budget shows debt payments completed on our last bond. Following the recommendations of our busi-

ness manager, and the foresight and planning of the Brattleboro Town School board and the Brattleboro town representatives from a few years ago, we are able to use the capital reserve monies to fund the Academy School Boiler Project, completed in 2015.

As was expected from contractual obligations, teacher salaries increased by 2.4% and benefits by 4.6%. Staff benefits and salaries make up 62% of our entire budget. Staffing has largely remained the same, with the exception of the cut of a .2 time counselor, and two new positions.

As a board, we have been carefully watching the increase in poverty level and the opioid drug addiction crisis. We have truly been alarmed by the trauma our teachers and staff have seen in our students. We have made it a priority to support our administrators with their needs to manage some of the accompanying effects.

The board also oversees the Early Head Start and Head Start programs, with locations in Brattleboro and Westminster as well. We've been looking at how well our current system helps our youngest children, particularly the four year olds as they prepare to enter public school. In the fall of 2017, we will start a combined Head Start and public preschool children at Oak Grove School.

In winter of 2016, Academy School received a federal school improvement grant to fund the position of a full-time social worker, based in the school. All have been pleased by how this position has supported children and families in crisis. As the grant runs out at the end of this school year, the board agreed to fund this new position for the following year.

We have also agreed to bring a technology integration specialist position into our budget. Green Street and Oak Grove School have been sharing a school improvement grant-funded position, and, after a year of this position, the administrators wanted it to continue. The position supports the use of technology in the classrooms, increasing our students' familiarity and comfort with the wired world they are growing up in.

Our "real" enrollment is actually down by only one student, from 862 in 2016 to 861 in 2017. In 2015, we were at 867. As a part of the Act 46 process, we've looked hard at this downward trend. In Brattleboro, our K-6 elementary school population has fallen from 792 in 2002 to 696 in 2016, a 12% decline (excludes Pre K).

But, as we all know, our tax rates are de-

termined by equalized student numbers. Last year, state calculations increased our equalized student number (even though our actual numbers decreased). As we stated last year, we assumed that this year would not be as favorable—which it is not. Our equalized student number in 2016 was 876.87. In 2017, we have only 788.24. That shows a decrease of 10%. There are many reasons behind this change, but the primary reason can be attributed to Act 166 (universal Pre K law). No matter what we think about this calculation, the state sends us this number, and we do not control it.

However, we do have a bit of good news here in Brattleboro. Previously, the Brattleboro town representatives had created a reserve fund, where we have rolled over some of our budget surpluses in the past years. Due to that foresight, we are not facing a major tax increase. By taking \$130,000 out of the general reserve fund, we have offset the effect from the drop in equalized student number, and our overall taxes do not go up.

The adage is always that "money makes the world go round." However, while this report has largely been about the financials of our schools, the vast majority of our time as a board is spent on what happens in our schools. During our meetings, we listen to reports about the "fun stuff", like winter sports programs, field trips and spelling bees. We look at the rising student proficiency test scores, which include the year-end evaluations and the benchmark data and near daily feedback that staff utilize to guide their teaching all year long. We see the children's joy in learning when they present to the board about their collaboration on composting, when they report back on their leadership programs, and when we walk through their schools and see their artwork proudly displayed in the halls.

Thanks to tracking by our principals, we monitor free & reduced lunch counts (even though all children in our public schools can now receive free breakfast and lunch, no matter their socio-economic level). We hear how many times the schools have called the Vermont Department of Children & Families in concern for a child's welfare... how many children are homeless... how many are in foster care. We follow the behavioral programs' progress, even next year supporting a new program of Antioch University students joining staff in order to train other teachers about the programs we have been utilizing.

As a board, we are all immensely grateful

BRATTLEBORO TOWN SCHOOL DISTRICT

to all those who work with our town's children, for their dedication and compassion, their diligence and determination for every child to achieve to his or her fullest potential. It's not hyperbole to say that lives are being changed--for the better--by what is happening in our local schools. And while this is all typically carried out within the schools and not directly by every one of us, we, the townspeople, are fundamental in our financial support. In that way, money truly does make the world go round.

Academy School

Academy School is one of the most diverse elementary schools in Southern Vermont. We are a diverse group of students and adults of different colors, religions, orientations, customs and nationalities, in a community, learning together. We have numerous students who speak two or more languages, and have more than twenty students in school who hail from another nation.

Our school values and embraces all families. Academy School families include single mom and single dad families, foster families, step and blended families, two dad and two mom families, adopted families, multi and biracial families as well as grandfamilies. We want our learners to know that regardless of the make-up of their family, what matters most is the love within their family. We welcome and embrace all families.

At Academy School we have students and families who practice many different religions and have myriad beliefs and customs. In our school we want to be able to learn with and from children who have different experiences, perspectives and values. We believe that we are members of a global family and want all of our children to learn the skills necessary to live peacefully and productively, because they are the stakeholders of the future. To that end we will continue to make Academy School a welcoming and safe school for all of our students and families.

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 so proud to be a part of the Brattleboro community and are thankful for the strong support that we receive.

Throughout the 2016-2017 school year we have continued with our development of a number of new initiatives with a primary focus for this school year being the creation of our MTSS (Multiple Tiered System of Support) master schedule which allows us to support the wide ranging academic needs of our students. We have continued to focus as a staff on the importance of providing dynamic instruction that leads to high rates of student engagement. We are also 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 have 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. Our teamwork and collaboration is essential in meeting the needs of our students.

We are in our seventh year as a PBIS (Positive Behavior Interventions and Supports) school. As a collective staff we routinely teach and re-teach 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 for older and younger students to work together. The strength of our school community continues to grow throughout the school year.

Green Street School also offers an extensive after-school program focused on providing intervention and enrichment opportunities for our students. This program has many options; including, math and literacy tutoring, Fitness Club, Running Club, Drama Club, School Musical, Art Club, TV Production Club, Makers Space, Town School Theatre with NEYT, and more. We are continuously looking at new and different ways to educate and inspire our students and the evolution of our after school programs continue to be a highlight.

There is a proud tradition of family participation and volunteerism here at Green Street School. Our strong and 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 fifth 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.

This year marks the 92nd year that Green Street School has been serving the Brattleboro community! 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. We are so grateful for your on-going support and are honored to serve the Brattleboro community.

Oak Grove School

Oak Grove is a PBIS school dedicated to our guiding principles: Be Safe, Be Responsible, Be Respectful and Be Kind. These principles are embedded in our daily work, in our instruction and in our philosophy of education. We believe that the purpose of our work is to advance the learning and achievement of all of our students by providing them with opportunities that are socially productive and academically vigorous. We use these principles to help guide our students as they grow up to be active, thoughtful, creative and productive members of our community.

Oak Grove continues to strive for academic excellence for all students while providing opportunities for enrichment and creativity in and out of the classroom. This past year, Oak Grove students in grades 3-6 demonstrated their progress in meeting Vermont State Standards in reading and math. Seventy-five percent of Oak Grove students in grades 3-4 were proficient in literacy as compared to 53% in Vermont. In the math assessment, Oak Grove fourth graders were stellar with 85.7% being proficient compared to 49.8% across Vermont.

The professional learning community at our school is guided by the principles of a multi-

tiered system of support (MTSS) providing high quality instruction matched with on-going assessments to measure student's level of proficiency. Vertical teaching teams meet bi-weekly to review data in order to provide effective interventions to support both academic and behavioral needs. Structures are in place at Oak Grove to encourage involvement in the decision making process and shared leadership opportunities through participation on committees such as our Leadership Council, MTSS Committee, PBIS Committee, Parent Teacher Organization and other community partnership committees.

Highlights from our maintenance department can be seen as soon as you enter our building and accolades from our parent climate survey recognizing the cleanliness and daily upkeep of our building. Last summer, our student bathrooms were totally gutted and new fixtures, flooring, ceiling insulation, lighting, and tile were installed. Our kindergarten room also received a new insulated ceiling along with other summer projects in preparation to start a new school year. The Oak Grove community is very proud of our building and we will continue to invest in improvements to become more energy efficient with insulation, new window upgrades, roofing, and boiler maintenance over the next couple of years.

We would also like to acknowledge the positive family and community connections that are essential to the success of our school. For children to do well in school, it is important for families and schools to work together to support student's social, emotional, physical and mental well-being. Through commitment and dedication from our teachers and families, Oak Grove is pleased to provide numerous opportunities for community members to gather throughout the school year. The staff at Oak Grove want to say, "thank you" for choosing us.

Early Education Services

Early Education Services (EES) opened a second Early Head Start (EHS) classroom at our Westminster site and a new EHS classroom at Canal Street School this year. The new classrooms joined with our existing centers located at Birge Street and the Brattleboro Union High School, to bring our EHS classroom capacity to a total of 72 infants and toddlers who receive year-round, full-day, comprehensive, quality early care and education. Additionally, we provide Home Based EHS programming for 40 families, for a grand total of Early Head Start programming for 112 infants, toddlers and pregnant mothers.

Head Start classrooms now provide year round, school day and half day programming for 24 preschoolers in Westminster and 48 in Brattleboro. This year we reduced enrollment from 16 students per classroom to 12 in order to better address the rising needs of many students who are struggling with socio-emotional and behavioral challenges. Smaller groups and increased support will help to improve every Head Start child's school readiness abilities.

New funds through Vermont's Agency of Education, enabled us to provide a parity step adjustment to increase teacher salaries toward the goal of aligning with those of public school teacher wages. Teacher qualification requirements also adjusted to be more commensurate with those of public school teachers.

BRATTLEBORO TOWN SCHOOL DISTRICT

EES Head Start and Early Head Start children again demonstrated steady progress, measured by Teaching Strategies Gold Data assessments collected in the fall, winter and spring last year, in all learning domains. This success was due to a focus on teaching with intentionality, utilizing curriculum rich with social/emotional foundations and working with parents to reinforce school readiness skills at home. Our Behavior Specialist, funded with Vermont Strengthening Families funds, created opportunities for teachers to learn more about responding to the unique needs of highly stressed children and provided direct individualized support for children to have successful school experiences. This year Head Start children showed significant gains in all areas, including language, literacy, math, physical, socio-emotional development and Early Head Start children again ranked high

in language and cognitive skills.

EES also provided direct supports for parents to improve their parenting skills and work toward their self-sufficiency goals with the continuation of our Dedicated Dads, Parenting Journey, Young Parents Groups, Playgroups, Teddy Bear Teas (kindergarten transition), Reach-Up case management services and a host of other opportunities built to support our Windham County families.

Our dedicated staff provide quality services for our program families every day. This has become increasingly more difficult given the rise of societal stressors and trauma experienced by families in our communities. Professional development opportunities are accessed regularly in order to keep us informed and skilled at addressing current social afflictions and their impact on young children. We honor and appreciate the strong partnerships

we share with our local schools and agencies in the greater Brattleboro area, enabling us to be "The first door to open all others."

*Jill Stahl Tyler, Chair
Mark Truhan, Vice-Chair
Kim Price, Clerk
David Schoales
Todd Roach*

*Ron Stahley, Ed.D., WSESU Superintendent
Frank Rucker, Ed.D., WSESU Business Administrator
Andrew Paciulli, Academy School Principal
Mary Ross, Academy School Assistant Principal
Mark Speno, Green Street School Principal
Jeri Curry, Oak Grove School Principal
Debra Gass, Early Education Services Director*

Academy School

Andrew Paciulli
Mary Ross
Victoria Linn
Susan Durkin

Laura Casey (.50 fte)
Emily Marker (.50 fte)
Ellen Nam
Maureen Parzych
Jennifer Oliver
Laureen Reavey
Patricia Walior
Elizabeth Casarella
Wendy Cusimano
Jean Schultz
Kelly Dias
Orly Hasbani
Kelly Junno
Anne Moore Odell
Katherine Rabideau
Andrew Speno
Christine Biolsi
Teresa Peterson
Christina Szpila
Eric Cummings
Kyle Hoard
Christine Wilson
Colleen Carrasquillo
Kathryn Cassin
Cameron Elliott
Rachel Glickman
Deborah Hall
Lynda Jewett-Bell
Mary Beth Porter
Jain Gavin*
Katherine Hansen*
Whitney Lynde*
Deborah Moranski*
Jonathan Sessions*
Megan Boraski *
Eileen Parks
Amy Majer
Elizabeth Motta (.40 fte)
Judith Palmeri
Wendy Windle
Rita Corey (.20 fte)
Matthew Johnson
Sharon Johnson*
Jody Mattulke*
Heidi Pancake*
Maribeth Fonda *
Richard Aither
Miranda Bohl*
Jeff Brewer
John Callahan
Shellie Doubleday
Megan Dupille
Regina Dyer
Patricia Gilbert
Laurie Given
Aracelis Gonzalez
Margaret Hansen

Principal
Assistant Principal
Administrative Assistant
Office Clerk

Kindergarten
Kindergarten
Kindergarten
Kindergarten
Grade 1
Grade 1
Grade 1
Grade 2
Grade 2
Grade 2
Grade 2
Grade 3
Grade 3
Grade 3
Grade 4
Grade 4
Grade 4
Grade 5
Grade 5
Grade 5
Grade 6
Grade 6
Grade 6

Academic Support
Special Educator
Special Educator
Special Educator
Special Educator
Special Educator
Speech/Language Pathologist
Librarian/Media
Nurse
School Counselor
School Counselor
Art
Music
Physical Education
Teacher of the Deaf
Family Engagement and Education Coordinator
ESOL Teacher
STEP Behavior Interventionist
Lead Custodian
Registered Behavior Technician
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator
Paraeducator

Sondra Haskins
Thomas Heisler*
Rebecca Holmes
Julie Houghton
Mary Rodriguez
Stephanie Kendall*
Mary Leary
Mariah Lesure*
John Lonardo
Pamela Morton*
John Murphy
Susan North
Sheila Overman
Curtis Patterson
Heidi Risner
Amy Stevens Russo
Kathryn Sleeman*
Katherine Smith
Patricia Stello
Brian Thompson
Amanda Whitney
Brenda Wood*
Matthew Wright

Note: * WSESU Funded

Green Street

Mark Speno
Maureen Hart

Patricia McNamara
Melanie Winn
Susan Johnson
Sarah Simon
Alison Bissonnette
Gale Stahley
Jennifer Germain
Kelsey Manwaring
Megan Altschuler
Kelly Shifflette
Renee Merluzzi
Craig Roach
Mary Kaufmann
Matthew Neikirk
Joni Bonello
Lorraine Bramble
Dianne Clouet (.80 fte)
Megan McGrath
Donna Remy-Powers (.80 fte)
Brin Tucker
Kaleigh Cyr*
Katie Keir*
Rebecca Peloso*
Veronica Sampson*
Miranda Saxe*
Shannon Wruk
Julia Williams
Tracy Binet-Perrin
Rachel Mangan (.60 fte)
Matthew LeBlanc
Alice Charkes (.80 fte)
Jocelyn Horton*
Richard Abath

Paraeducator
STEP Paraeducator
Communication Facilitator
Paraeducator
Communication Facilitator
STEP Paraeducator
Paraeducator
STEP Paraeducator
Custodian
STEP Paraeducator
Custodian
Paraeducator
Paraeducator
Paraeducator
Paraeducator
STEP Paraeducator
Paraeducator
Paraeducator
Custodian
Paraeducator
STEP Paraeducator
Health Paraeducator

Principal
Administrative Assistant

Kindergarten
Kindergarten
Grade 1
Grade 1
Grade 2
Grade 2
Grade 3
Grade 3
Grade 3
Grade 4
Grade 4
Grade 4
Grade 5
Grade 5
Grade 6
Grade 6
Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Academic Support
Special Educator
Special Educator
Special Educator
Special Educator
Special Educator
Speech/Language Pathologist
Library/Media
Nurse
School Counselor
Art
Physical Education
French
Behavior Interventionist
Paraeducator

BRATTLEBORO TOWN SCHOOL DISTRICT

Joanne Barber	Paraeducator	Kim Rose	School Nurse
Elisabeth Bassett	Paraeducator	Kimberly Lane (.40 fte)	Physical Education
Kathryn Bloom	Paraeducator	Sandra Stockton	Behavior Support Specialist BCBA
Patricia Cheslawski	Paraeducator	Desiree Chase	Paraeducator
Lynne Dimick	Paraeducator	Jeff Christmas	Custodian
Claudia Fanto	Paraeducator	Alison Cornellier	Paraeducator
Amir Flesher*	STEP Paraeducator	Lorna Daniels*	Elementary Intensive Paraeducator
Eugene Frost	Lead Custodian	Gregory Frost	Lead Custodian
Leslieann Garziano*	STEP Paraeducator	Joseph Garrison*	STEP Paraeducator
Laurie Greenleaf	Paraeducator	Christie Gilbert	Paraeducator
Ronald Howe	Custodian	Mollie Goldblum	Paraeducator
Michele Lemnah	Paraeducator	Dana Homer*	Elementary Intensive Paraeducator
Theresa Lesure	Paraeducator	Gregory Montgomery	Technology Integration
Ronald Pollard	Paraeducator	Allison Paquette	Paraeducator
Deborah Soule-Schiller	Paraeducator	Emilee Rogers*	STEP Paraeducator
Kaitlyn Townsend	Paraeducator	Max Schadt*	Behavior Support Intensive Services Paraeducator
Laura Winter*	STEP Paraeducator		

Note: *WSESU Funded

Oak Grove School

Jeri Curry	Principal	
Tricia Hill	Administrative Assistant	
Chelsea Wiehl	Kindergarten	
Stephanie Moranski	Grade 1	
Galen Kemp	Grade 2	
Debra Pierotti	Grade 3	
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*	Special Educator	
Lisa Moranski*	Special Educator	
Thomas Yahner*	Special Educator	
Ashley Ryan*	Elementary Intensive Program	
Jennifer Farino Sawyer*	Speech/Language Pathologist	
Alexandra Oliver	Library/Media	
Kathryn Mason	School Counselor	
Catherine Crafts-Allen (.40 fte)	Art	

	Esther Behling	
	Andrew Davis (.60 fte)	
	Samantha Fowler	
	Julie Ackerman-Hovis	
	Maria Carreno	

Itinerant

BEEP Teacher - Coordinator	
Music	
Instrumental Music	
Vocal Music	
Spanish	

School Year	Academy	Green Street	Oak Grove	Total
2012-2013	372	248	136	756
2013-2014	388	244	132	764
2013-2014	376	223	125	724
2014-2015	366	218	119	703
2016-2017	342	225	122	689

TOWN SCHOOL DISTRICT

BUDGET SUMMARY OF REVENUES, EXPENSES AND RESERVE FUNDS

BRATTLEBORO TOWN SCHOOL DISTRICT

FY18 Proposed Budget Summary of Revenues, Expenses and Reserve Funds

Description	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18		
				PROPOSED	Difference	% Diff
BTSD General Fund Proposed Revenues						
TUITION & Local Revenues	6,000	12,451	6,500	4,500	-2,000	
RENTALS (SCH FACILITIES)	26,000	30,809	26,000	26,000	0	
WSESU SUBGRANTS [TITLE 1]	637,727	732,805	693,109	732,540	39,431	
GENERAL STATE AID	12,788,409	12,788,409	13,408,824	13,368,755	-40,069	
TRANSPORTATION STATE AID	82,000	152,089	88,228	110,630	22,402	
TRANSFER IN FROM CAPITAL RESERVE				30,000	30,000	
ENERGY GRANT REVENUE	-	15,000	-	145,000	145,000	
SPECIAL ED AID-SCHOOL AGE	1,711,382	1,626,719	1,651,012	-	-1,651,012	
SPECIAL ED AID-PRE SCHOOL [EEE]	107,387	107,387	113,949	-	-113,949	
FRESH FRUIT & VEG. GRANT	51,100	46,692	-	-	0	
TOTAL GENERAL FUND REVENUES	15,410,005	15,512,361	15,987,622	14,417,425	-1,570,197	-9.8%
General Fund Expenditures	15,410,005	15,268,915	15,987,622	14,547,425	-1,440,197	-9.0%
Surplus/(Deficit)	0	243,446	0	-130,000		

Note: Deficit represents planned use of Fund Balance to stabilize the school tax rate

Fund Balance Recap: [Preliminary]

	FY16	FY16
	General Fund	Capital Fund
FY16 Beginning Fund Balance	664,103	-238,852
YTD Surplus/(Deficit)	243,446	0
Transfer of Lunch Fund Balance	7,629	
FY16 Ending Fund Balance	915,178	-238,852
FY17 GF Budgeted Addition to Reserves-Capital		646,000
FY17 Anticipated use of Fund Balance * [Academy School Pellet Boiler Project]	0	
FY18 Proposed Use of Fund Balance [Green Street School Energy / 1929 Steam conversion Project]	-130,000	-30,000
FY18 Proposed Addition to Reserves-Capital	0	0
Estimated FY18 Reserves Available	785,178	377,148

* will payoff liability to General Fund in FY17 after 646k transfer from GF to CF is completed

cc School Board 1/18/17, approved

TOWN SCHOOL DISTRICT THREE PRIOR YEARS COMPARISONS

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: **Brattleboro**
County: **Windham**

T027
Windham Southeast

Property dollar equivalent yield	10,076	Homestead tax rate per \$10.076 of spending per equalized pupil	1.00
	11,875		

Income dollar equivalent yield per 2.0% of household income

As of 1/3/2017
Expenditures

		FY2015	FY2016	FY2017	FY2018	\$Diff	%Diff	ref.#
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$15,457,976	\$15,402,178	\$15,987,622	\$14,547,425	-1,440,197	-9.0%	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-			2.
4.	Locally adopted or warned budget	\$15,457,976	\$15,402,178	\$15,987,622	\$14,547,425	-1,440,197	-9.0%	4.
6.	plus Prior year deficit repayment of deficit	-	-	-	-			6.
7.	Total Budget	\$15,457,976	\$15,402,178	\$15,987,622	\$14,547,425	-1,440,197	-9.0%	7.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,367,648	\$2,613,769	\$2,578,798	\$1,178,670	-1,400,128	-54.3%	10.
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14.	Education Spending	\$12,090,328	\$12,788,409	\$13,408,824	\$13,368,755	-40,069	-0.3%	14.
15.	Equalized Pupils	805.45	821.18	876.87	788.24	-89	-10.1%	15.
15a.	Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]	867	862	861	866	5	0.6%	15.a

16.	Education Spending per Equalized Pupil	\$ 15,011	\$ 15,573	\$ 15,292	\$ 16,960	1,669	10.9%	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$ 298	\$ 539	\$ -	\$ -			17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual	\$ 36	\$ 39	\$ 11	\$ 3			18.
25.	Excess spending threshold	threshold = \$16,166 \$ 16,166	threshold = \$17,103 \$ 17,103	Allowable growth \$ 15,804	threshold = \$17,386 \$ 17,386	1,582	10.0%	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$ -	\$ -	\$ -	\$ -	0		26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 15,011	\$ 15,573	\$ 15,292	\$ 16,960	1,669	10.9%	27.
28.	District spending adjustment (minimum of 100%)	161.666% <small>based on \$9,285</small>	164.639% <small>based on \$9,285</small>	157.630% <small>based on yield \$9,701</small>	168.323% <small>based on yield \$10,076</small>	0	6.8%	28.

Prorating the local tax rate

29.	Anticipated district equalized homestead tax rate (prorated by line 30) [$\$16,960.26 \div (\$10,076.00 \div \$1.000)$]	\$ 1.584 <small>based on \$0.98</small>	\$ 1.630 <small>based on \$0.99</small>	\$ 1.576 <small>based on \$1.00</small>	\$ 1.683 <small>based on \$1.00</small>	0.11	6.8%	29.
30.	Percent of Brattleboro equalized pupils not in a union school district	50.54%	51.64%	53.31%	49.46%	-3.9%	-7.2%	30.
31.	Portion of district eq homestead rate to be assessed by town (49.46% x \$1.68)	\$0.801	\$0.842	\$0.840	\$0.833	-0.008	-0.9%	31.
32.	Common Level of Appraisal (CLA)	100.53%	102.01%	103.29%	105.45%	2.2%	2.1%	32.
33.	Portion of actual district homestead rate to be assessed by town ($\$0.8325 \div 105.45\%$)	\$0.797 <small>based on \$0.98</small>	\$0.825 <small>based on \$0.99</small>	\$0.814 <small>based on \$1.00</small>	\$0.790 <small>based on \$1.00</small>	-0.024	-3.0%	33.

If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

34.	Anticipated income cap percent (to be prorated by line 30) [$\$16,960.26 \div \$11,875 \times 2.00\%$]	2.91% <small>based on 1.80%</small>	2.96% <small>based on 1.80%</small>	2.81% <small>based on 2.00%</small>	2.86% <small>based on 2.00%</small>	0.1%	1.8%	34.
35.	Portion of district income cap percent applied by State (49.46% x 2.86%)	1.47% <small>based on 1.80%</small>	1.53% <small>based on 1.80%</small>	1.50% <small>based on 2.00%</small>	1.41% <small>based on 0.00%</small>	-0.1%	-6.0%	35.
35a.	BUHS Equalized Tax Rate	\$ 1.735	\$ 1.797	\$ 1.788	\$ 1.722	-6.6%	-3.7%	35a.
36.	Percent of equalized pupils at Brattleboro UHSD #6	49.46%	48.36%	46.69%	50.54%	3.9%	8.2%	36.
37.	BUHS Portion of district equalized homestead rate to be assessed by town	\$0.858	\$0.869	\$0.835	\$0.870	3.5%	4.2%	37.
38.	PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.659	\$1.711	\$1.675	\$1.703	2.8%	1.6%	38.
39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.650	\$1.677	\$1.622	\$1.615	\$ (0.007)	-0.4%	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	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: District Wide Programs "00"							
001.0100.00.1100.110.000.5	SUMMER SCH. SALARY-DISTRICT	9,235	4,674	5,000	5,000	0	0.0%
001.0100.00.1100.110.001.5	GIFTED TALENTED COORD SAL	77,286	77,395	79,463	82,035	2,572	3.2%
001.0100.00.1100.116.000.5	KINDERGARTEN ORIENTATION- SALA	13,500	11,620	11,000	12,000	1,000	9.1%
001.0100.00.1100.118.001.5	GIFTED & TALENTED STIPEND	0	1,575	0	0	0	
001.0100.00.1100.120.000.5	BTSD SUB SALARY	140,000	142,317	120,000	130,000	10,000	8.3%
001.0100.00.1100.210.001.5	HEALTH INS.	22,774	21,480	24,573	25,556	983	4.0%
001.0100.00.1100.215.001.5	DENTAL	0	2,064	2,200	2,244	44	2.0%
001.0100.00.1100.219.000.5	CATAMOUNT HEALTH PLAN	0	1,918	0	2,000	2,000	
001.0100.00.1100.220.000.5	FICA	765	12,232	11,265	10,863	-402	-3.6%
001.0100.00.1100.220.001.5	GIFTED & TALENTED STIPEND FICA	5,912	5,685	5,942	6,276	334	5.6%
001.0100.00.1100.230.001.5	LIFE INS.	135	147	135	138	3	2.2%
001.0100.00.1100.250.000.5	WORKERS COMP	0	747	695	709	14	2.0%
001.0100.00.1100.250.001.5	WORKERS COMP	0	656	469	478	9	1.9%
001.0100.00.1100.260.000.5	UNEMPLOY. COMPENSATION	15,000	4,540	15,000	12,000	-3,000	-20.0%
001.0100.00.1100.274.001.5	DISABILITY INS	292	402	292	298	6	2.1%
001.0100.00.1100.283.000.5	RETIREMENT CONTRIBUTIONS	0	0	504	514	10	2.0%
001.0100.00.1100.283.001.5	EAP/403 B FEES	769	774	4,407	850	-3,557	-80.7%
001.0100.00.1100.283.002.5	EARLY INCENTIVE 403(B) BENEFI	34,338	16,584	34,338	0	-34,338	-100.0%
001.0100.00.1100.285.000.5	125 PLAN	758	428	758	773	15	2.0%
001.0100.00.1100.285.001.5	125 PLAN	71	0	71	0	-71	-100.0%
001.0100.00.1100.290.000.5	COURSE REIMB.	43,500	1,834	0	0	0	
001.0100.00.1100.290.001.5	COURSE REIMB (Classified)	1,000	4,245	4,350	4,437	87	2.0%
001.0100.00.1100.320.000.5	GEN FUND SUPPORT TO EARLY ED	50,000	50,000	217,213	218,000	787	0.4%
001.0100.00.1100.320.001.5	EARLY ED PROG OAKGROVE	0	0	0	47,000	47,000	
001.0100.00.1100.330.000.5	PRE-SCHOOL CONTR SERVICES	348,000	294,000	315,384	315,000	-384	-0.1%
001.0100.00.1100.330.002.5	INTERPRETER CS	2,300	2,927	2,300	2,300	0	0.0%
001.0100.00.1100.340.000.5	TECH SUPPORT CONTRACTED SERV	10,250	1,098	8,000	5,000	-3,000	-37.5%
001.0100.00.1100.561.000.5	TUITION/OTHER	5,000	108,930	25,000	110,000	85,000	340.0%
001.0100.00.1100.610.000.5	6TH GRADE NIGHT (DISTRICT WIDE)	2,500	1,185	2,500	0	-2,500	-100.0%
001.0100.00.1100.610.001.5	SUPPLIES	3,000	2,458	1,289	0	-1,289	-100.0%
001.0100.00.1100.640.001.5	TEXTBOOKS - GIFT & TALENTED	1,000	1,073	1,000	1,000	0	0.0%
001.0100.00.1100.670.000.5	SOFTWARE	20,375	7,238	20,375	20,375	0	0.0%
001.0100.00.1100.670.001.5	SOFTWARE - GIFTED & TALENTED	200	319	555	0	-555	-100.0%
Func: REGULAR INSTRUCTION - 1100		807,960	780,544	914,077	1,014,846	100,768	11.0%
001.0100.00.1106.110.000.5	FOREIGN LANG SALARY	117,125	115,171	117,052	125,284	8,232	7.0%
001.0100.00.1106.210.000.5	HEALTH INSURANCE	15,814	18,748	17,063	17,746	683	4.0%
001.0100.00.1106.215.000.5	DENTAL INSURANCE	2,544	1,492	2,569	1,500	-1,069	-41.6%
001.0100.00.1106.220.000.5	FOREIGN LANG FICA	9,343	8,498	8,572	9,584	1,012	11.8%
001.0100.00.1106.230.000.5	LIFE INSURANCE	196	216	196	200	4	2.0%
001.0100.00.1106.250.000.5	WORKERS COMP	0	956	705	719	14	2.0%
001.0100.00.1106.274.000.5	DISABILITY	0	588	380	387	8	2.1%
001.0100.00.1106.283.000.5	RETIREMENT CONTRIBUTIONS	1,120	1,132	616	628	12	1.9%
001.0100.00.1106.290.000.5	COURSE REIMBURSEMENT	1,250	1,077	1,250	1,275	25	2.0%
001.0100.00.1106.320.000.5	ASIAN STUDIES SUPPORT	5,000	5,000	5,000	5,000	0	0.0%
001.0100.00.1106.610.000.5	FLES SUPPLIES	2,000	1,701	2,000	2,000	0	0.0%
001.0100.00.1106.610.001.5	SUPPLIES - ESL	700	668	700	0	-700	-100.0%
001.0100.00.1106.640.000.5	TEXTBOOKS - ESL	700	149	700	700	0	0.0%
Func: FOREIGN LANGUAGE - 1106		155,792	155,397	156,803	165,023	8,220	5.2%
001.0100.00.1112.510.000.5	TRANSPORTATION CS-INSTR MUSIC	750	327	750	750	0	0.0%
001.0100.00.1112.610.000.5	SUPPLIES -INSTR MUSIC (OG,G,A)	5,340	4,987	5,340	1,550	-3,790	-71.0%
001.0100.00.1112.610.002.5	SUPPLIES - VOCAL MUSIC(OG,G,A)	300	787	300	0	-300	-100.0%
001.0100.00.1112.611.000.5	COMPUTER SUPP- INSTR MUSIC (OG	150	0	150	0	-150	-100.0%
001.0100.00.1112.640.000.5	TEXTBOOKS- INSTR MUSIC (OG,G,A)	625	0	625	825	200	32.0%
001.0100.00.1112.640.002.5	TEXTBOOKS- VOCAL MUSIC(OG,G,A)	200	0	200	0	-200	-100.0%
001.0100.00.1112.735.000.5	INSTR EQUIP- INSTR MUSIC (OG,G,A)	7,000	6,873	7,000	7,920	920	13.1%
001.0100.00.1112.735.002.5	MUSIC EQUIP- VOCAL MUSC(OG,G,A)	920	874	920	0	-920	-100.0%
Func: MUSIC INSTRUCTION - 1112		15,285	13,847	15,285	11,045	-4,240	-27.7%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: District Wide Programs "00"							
001.0100.00.1125.110.000.5	ITINERANT SALARY	400,478	363,019	405,736	206,238	-199,498	-49.2%
001.0100.00.1125.210.000.5	HEALTH	99,718	85,970	107,596	74,311	-33,285	-30.9%
001.0100.00.1125.215.000.5	DENTAL	8,679	6,258	8,766	4,446	-4,320	-49.3%
001.0100.00.1125.220.000.5	FICA	30,637	26,206	30,637	15,777	-14,860	-48.5%
001.0100.00.1125.230.000.5	LIFE	705	663	705	719	14	2.0%
001.0100.00.1125.240.000.5	VT MUN RET	0	1,097	0	1,097	1,097	
001.0100.00.1125.250.000.5	WORKERS COMP	0	2,955	2,441	1,648	-793	-32.5%
001.0100.00.1125.274.000.5	DISABILITY INS	1,514	1,814	1,514	1,544	30	2.0%
001.0100.00.1125.283.000.5	403(B) BENEFIT	3,075	2,139	3,075	2,062	-1,013	-32.9%
001.0100.00.1125.285.000.5	125 PLAN	212	67	212	216	4	1.9%
001.0100.00.1125.290.000.5	COURSE REIMB.	4,200	10,321	4,200	6,840	2,640	62.9%
Func: ART, PE, MUSIC INSTRUCTION - 1125		549,218	500,509	564,881	314,898	-249,983	-44.3%
001.0100.00.2120.110.000.5	GUIDANCE SAL	216,875	243,019	222,362	278,429	56,067	25.2%
001.0100.00.2120.210.000.5	HEALTH INS	54,367	48,708	58,662	61,008	2,346	4.0%
001.0100.00.2120.215.000.5	DENTAL INS	6,165	3,729	6,227	3,800	-2,427	-39.0%
001.0100.00.2120.220.000.5	SOCIAL SECURITY	16,591	17,870	16,591	17,988	1,398	8.4%
001.0100.00.2120.230.000.5	LIFE INS	375	373	375	383	8	2.1%
001.0100.00.2120.250.000.5	WORKERS COMP	0	2,016	1,336	1,363	27	2.0%
001.0100.00.2120.274.000.5	DISABILITY INS	0	1,033	0	1,033	1,033	
001.0100.00.2120.283.000.5	403(B) BENEFIT	1,743	904	1,743	1,778	35	2.0%
001.0100.00.2120.285.000.5	125 PLAN	71	33	0	0	0	
001.0100.00.2120.290.000.5	COURSE REIMB	3,250	4,851	3,250	4,800	1,550	47.7%
001.0100.00.2120.320.000.5	CONT SERVICES PROF. - EDUC. SVCS	200	0	200	0	-200	-100.0%
001.0100.00.2120.330.000.5	INSTR. SVCS. - EVAL. & TESTING	0	923	1,000	1,000	0	0.0%
001.0100.00.2120.610.000.5	SUPPLIES - COUNSELORS	750	766	750	750	0	0.0%
001.0100.00.2120.640.000.5	ST/SERV. COOR. TEXTS	150	0	0	0	0	
Func: COUNSELING SERVICES - 2120		300,537	324,225	312,495	372,332	59,837	19.1%
001.0100.00.2134.110.000.5	NURSES SALARY	165,047	164,809	167,776	175,956	8,180	4.9%
001.0100.00.2134.115.000.5	HEALTH PARAPROF	14,251	9,186	14,679	10,000	-4,679	-31.9%
001.0100.00.2134.210.000.5	HEALTH INS.	48,436	46,718	52,262	54,353	2,091	4.0%
001.0100.00.2134.215.000.5	DENTAL INS.	5,268	2,432	5,321	2,500	-2,821	-53.0%
001.0100.00.2134.220.000.5	FICA	12,626	12,518	12,625	13,461	836	6.6%
001.0100.00.2134.230.000.5	LIFE INS	317	210	317	323	6	1.9%
001.0100.00.2134.250.000.5	WORKERS COMP	0	1,411	1,072	1,094	21	2.0%
001.0100.00.2134.274.000.5	DISABILITY INS	676	856	676	690	14	2.1%
001.0100.00.2134.283.000.5	403(B) BENEFIT	1,056	607	1,056	1,077	21	2.0%
001.0100.00.2134.285.000.5	125 PLAN	71	167	0	0	0	
001.0100.00.2134.290.000.5	COURSE REIMB.	1,400	239	1,400	1,400	0	0.0%
001.0100.00.2134.330.000.5	PHYSICIAN CONTRACTED SERVICES	2,000	2,000	2,000	2,000	0	0.0%
001.0100.00.2134.610.000.5	NURSE SUPPLIES	2,125	1,940	2,125	2,125	0	0.0%
001.0100.00.2134.735.000.5	NURSE EQUIPMENT	600	447	600	600	0	0.0%
Func: NURSING SERVICES - 2134		253,873	243,541	261,909	265,578	3,670	1.4%
001.0100.00.2140.330.000.5	PSYCH TESTING/COUNSELING	3,000	3,140	3,000	3,000	0	0.0%
001.0100.00.2140.330.001.5	CLINICIANS	100,450	106,470	100,450	106,000	5,550	5.5%
Func: PSYCHOLOGICAL SERVICES - 2140		103,450	109,610	103,450	109,000	5,550	5.4%
001.0100.00.2200.320.000.5	EQUITY COORD	3,000	0	3,000	3,000	0	0.0%
001.0100.00.2200.580.000.5	TRAVEL & CONFERENCE	250	0	0	0	0	
Func: SUPPORT SERVICES INSTRUCT STAFF - 2200		3,250	0	3,000	3,000	0	0.0%
001.0100.00.2212.110.000.5	ONE PERCENT FUND SALARY	0	413	0	0	0	
001.0100.00.2212.220.000.5	ONE PERCENT FUND FICA	0	32	0	0	0	
001.0100.00.2212.250.000.5	WORKERS COMP	0	0	29	0	-29	-100.0%
001.0100.00.2212.320.000.5	PROF DEVEL - PROGS (OG,G, AC)	45,000	9,066	45,000	0	-45,000	-100.0%
001.0100.00.2212.320.003.5	ONE PERCENT FUND	30,000	930	30,000	0	-30,000	-100.0%
Func: PROGRAM IMPROVEMENT - 2212		75,000	10,441	75,029	0	-75,029	-100.0%
001.0100.00.2310.110.000.5	SCHOOL BOARD	11,000	12,020	11,000	17,000	6,000	54.5%
001.0100.00.2310.113.000.5	CLERICAL - SCHOOL BOARD	2,250	0	2,250	2,250	0	0.0%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: District Wide Programs "00"							
001.0100.00.2310.220.000.5	SCHOOL BOARD FICA	842	920	842	1,473	631	74.9%
001.0100.00.2310.250.000.5	WORKERS COMP	0	97	60	61	1	1.7%
001.0100.00.2310.330.000.5	LEGAL FEES	15,000	1,903	15,000	15,000	0	0.0%
001.0100.00.2310.550.000.5	PRINTING & BINDING	6,500	4,640	4,000	4,600	600	15.0%
001.0100.00.2310.580.000.5	BOARD TRAVEL	250	99	325	325	0	0.0%
001.0100.00.2310.610.000.5	BOARD SUPPLIES	1,000	1,096	1,000	1,000	0	0.0%
001.0100.00.2310.810.000.5	DUES & FEES	5,000	5,387	6,000	6,000	0	0.0%
Func: BOARD OF EDUCATION - 2310		41,842	26,163	40,477	47,709	7,232	17.9%
001.0100.00.2321.331.000.5	ASSESSMENT/WSESU	712,241	712,241	714,822	725,815	10,993	1.5%
Func: OFFICE OF THE SUPERINTENDENT Svs -2321		712,241	712,241	714,822	725,815	10,993	1.5%
001.0100.00.2520.830.000.5	SHORT TERM INTEREST	5,000	0	5,000	0	-5,000	-100.0%
Func: FISCAL SERVICES - 2520		5,000	0	5,000	0	-5,000	-100.0%
001.0100.00.2600.110.000.5	CUSTODIAL SAL. DISTRICT WIDE	34,890	38,810	37,390	38,169	779	2.1%
001.0100.00.2600.210.000.5	HEALTH	15,500	15,301	15,500	16,120	620	4.0%
001.0100.00.2600.215.000.5	DENTAL	3,429	459	485	495	10	2.1%
001.0100.00.2600.220.000.5	FICA	4,200	2,840	3,550	2,920	-630	-17.7%
001.0100.00.2600.230.000.5	LIFE	468	104	468	477	9	1.9%
001.0100.00.2600.240.000.5	VT MUN RET	0	0	1,193	1,217	24	2.0%
001.0100.00.2600.250.000.5	WORKERS COMP	0	4,600	3,639	3,712	73	2.0%
001.0100.00.2600.274.000.5	DISABILITY INSURANCE	978	298	978	998	20	2.0%
001.0100.00.2600.283.000.5	403 (B)	3,560	0	400	408	8	2.0%
001.0100.00.2600.290.000.5	COURSE REIMBURSTMENT	1,000	0	1,000	510	-490	-49.0%
001.0100.00.2600.330.000.5	HAZMAT COMP EXPENSE	500	0	500	500	0	0.0%
001.0100.00.2600.411.006.5	WATER & SEWER POWERS HOUSE	875	668	875	875	0	0.0%
001.0100.00.2600.411.008.5	WATER & SEWAGE ESTEYVILLE	650	758	650	650	0	0.0%
001.0100.00.2600.421.006.5	POWERS HOUSE RUBBISH	1,250	1,095	1,250	1,250	0	0.0%
001.0100.00.2600.421.008.5	RUBBISH REMOVAL ESTEYVILLE	2,500	2,370	2,500	2,500	0	0.0%
001.0100.00.2600.430.000.5	GROUNDS/ SITE IMPROVEMENTS OT	10,000	1,615	10,000	10,000	0	0.0%
001.0100.00.2600.430.006.5	GROUNDS/SITE IMPROVEMENTS	9,500	6,180	9,750	7,000	-2,750	-28.2%
001.0100.00.2600.430.008.5	GROUNDS MAINT ESTEYVILLE	16,250	3,863	28,302	20,000	-8,302	-29.3%
001.0100.00.2600.431.006.5	OTHER REPAIRS POWERS HOUSE	1,500	0	3,500	3,500	0	0.0%
001.0100.00.2600.441.006.5	BUILDING MAINT. POWERS HOUSE	2,000	11,093	1	0	-1	-100.0%
001.0100.00.2600.441.007.5	BUILDING MAINT CANAL	5,000	12	6,000	6,000	0	0.0%
001.0100.00.2600.441.008.5	BUILDING MAINT-ESTEYVILLE	0	6,174	0	0	0	0.0%
001.0100.00.2600.444.000.5	ENERGY OPERATIONS & MAINT.	17,250	11,779	17,250	17,250	0	0.0%
001.0100.00.2600.450.000.5	SECURITY PROJECTS ALL SITES	3,000	2,436	3,000	3,000	0	0.0%
001.0100.00.2600.520.000.5	PROP. & LIAB. INS.	133,354	32,777	35,000	35,000	0	0.0%
001.0100.00.2600.530.006.5	PHONE POWERS HOUSE	1,000	169	1,000	500	-500	-50.0%
001.0100.00.2600.610.006.5	CUSTODIAL SUPPLIES POWERS I	1,250	835	1,250	1,250	0	0.0%
001.0100.00.2600.610.008.5	CUSTODIAL SUPPLIES ESTEYVILI	800	340	500	500	0	0.0%
001.0100.00.2600.620.006.5	NET METERED ELECTRICITY POWER	2,300	1,054	1,200	1,200	0	0.0%
001.0100.00.2600.620.008.5	NET METERED ELECTRICITY ESTEYV	1,550	738	1,550	1,550	0	0.0%
001.0100.00.2600.624.006.5	FUEL OIL & PROPANE POWERS HOU:	9,500	5,910	9,500	9,500	0	0.0%
001.0100.00.2600.624.008.5	FUEL OIL ESTEYVILLE	4,500	2,167	3,015	0	-3,015	-100.0%
001.0100.00.2600.629.008.5	PELLETS - ESTEY	0	3,141	0	3,015	3,015	100.0%
001.0100.00.2600.730.008.5	ESTEYVILLE BOILER	0	39,700	0	0	0	0.0%
Func: OPERATIONS & MAINTENANCE OF PLANT - 2600		288,554	197,285	201,196	190,064	-11,131	-5.5%
001.0100.00.2660.110.000.5	CROSSING GUARDS SAL	79,028	70,750	73,000	73,000	0	0.0%
001.0100.00.2660.220.000.5	CROSSING GUARDS FICA	6,043	5,418	5,585	5,585	0	0.0%
001.0100.00.2660.250.000.5	WORKERS COMP	0	2,765	385	392	8	2.1%
001.0100.00.2660.610.000.5	CROSSING GUARDS SUPPLIES	1,000	236	1,000	500	-500	-50.0%
Func: SECURITY SVS / TRAFFIC CONTROL - 2660		86,071	79,169	79,969	79,477	-492	-0.6%
001.0100.00.2711.519.000.5	TRANSPORTATION REG CS	171,956	188,353	185,676	188,031	2,355	1.3%
001.0100.00.2711.519.001.5	504 NON SE TRANSPORT BTSD	17,000	52,830	17,000	40,000	23,000	135.3%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: District Wide Programs "00"							
Func: TRANSPORT TO/FROM SCHOOL -2711		188,956	241,183	202,676	228,031	25,355	12.5%
001.0100.00.2720.519.000.5	EXTENDED YEAR TRANSPORTAT	2,500	0	2,500	2,500	0	0.0%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		2,500	0	2,500	2,500	0	0.0%
001.0100.00.5100.830.001.5	ENERGY PROGRAM - INTEREST	6,764	6,764	6,764	0	-6,764	-100.0%
001.0100.00.5100.830.002.5	LT DEBT FY13 CAP IMPROVE INTI	5,000	2,152	5,000	0	-5,000	-100.0%
001.0100.00.5100.830.003.5	GRN. ST. HEAT SYS INTEREST	0	0	0	7,056	7,056	
001.0100.00.5100.910.000.5	BOND LT DEPT PRINCIPAL	221,288	215,000	0	0	0	
001.0100.00.5100.910.001.5	ENERGY PROGRAM - PRINCIPAL	69,096	69,096	69,096	0	-69,096	-100.0%
001.0100.00.5100.910.002.5	LONG-TERM DEBT FY13 CAP IMPROV	64,759	62,630	64,759	0	-64,759	-100.0%
Func: DEBT SERVICE - 5100		366,907	355,642	145,619	7,056	-138,563	-95.2%
001.0100.00.5350.930.000.5	TRANSFER TO CAPITAL FUND	76,000	76,000	646,000	0	-646,000	-100.0%
Func: TRANSFER TO RESERVE FUNDS - 5350		76,000	76,000	646,000	0	-646,000	-100.0%
Prog: REGULAR INSTRUCTION - 0100		4,032,436	3,825,795	4,445,187	3,536,374	-908,813	-20.4%
001.0140.00.1100.330.000.5	AFTERSCHOOL PROGRAM-OTHER/C/	0	11,929	0	0	0	
Func: REGULAR INSTRUCTION - 1100		0	11,929	0	0	0	
001.0140.00.2720.519.000.5	AFTER SCHOOL PROGRAM TRANSP	12,000	22,090	12,000	22,000	10,000	83.3%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		12,000	22,090	12,000	22,000	10,000	83.3%
Prog: AFTER SCHOOL PROGRAMS - 0140		12,000	34,019	12,000	22,000	10,000	83.3%
001.0212.00.1200.331.000.5	SPECIAL ED SVC. (SU ASSESS) DISTRIC	2,494,515	2,494,515	2,729,051	1,328,870	-1,400,181	-51.3%
001.0212.00.1200.332.000.5	ESSENTIAL EARLY ED SVS (SU ASSES)	383,182	303,853	364,080	280,260	-83,820	-23.0%
Func: SPECIAL EDUCATION - 1200		2,877,697	2,798,368	3,093,131	1,609,130	-1,484,001	-48.0%
Prog: SPECIAL EDUC.INELIGIBLE STATE AID - 212		2,877,697	2,798,368	3,093,131	1,609,130	-1,484,001	-48.0%
001.0910.00.3100.330.000.5	FARM TO SCHOOL CS	7,500	7,500	7,500	7,500	0	0.0%
001.0910.00.3100.930.000.5	NUTRITION PROG. SUBSIDY	10,000	10,000	55,000	55,720	720	1.3%
Func: FOOD SERVICE OPERATIONS - 3100		17,500	17,500	62,500	63,220	720	1.2%
Prog: FOOD SERVICE - 0910		17,500	17,500	62,500	63,220	720	1.2%
School: DISTRICTWIDE - 00		6,939,633	6,675,682	7,612,818	5,230,724	-2,382,094	-31.3%
School: Green Street "03"							
001.0100.03.1100.110.000.5	TEACHER SALARY-GREEN STR. SCHI	737,415	777,567	750,797	802,792	51,995	6.9%
001.0100.03.1100.110.250.5	TEACHER SAL. TITLE1 GRN	143,031	163,407	156,032	141,520	-14,512	-9.3%
001.0100.03.1100.110.251.5	SALARIES-ACADEMIC SUPORT LOCA	158,873	137,598	138,766	140,155	1,389	1.0%
001.0100.03.1100.115.000.5	PARAPROFESSIONAL SAL. GRN SRT	243,260	251,362	248,137	222,716	-25,422	-10.2%
001.0100.03.1100.118.250.5	STIPENDS SWP I - GRN	0	12,979	12,070	18,523	6,453	53.5%
001.0100.03.1100.210.000.5	HEALTH	249,910	264,890	269,653	280,439	10,786	4.0%
001.0100.03.1100.210.250.5	HEALTH INSURANCE	35,758	37,827	35,583	37,006	1,423	4.0%
001.0100.03.1100.210.251.5	HEALTH INSURANCE	5,017	13,665	40,400	42,016	1,616	4.0%
001.0100.03.1100.215.000.5	DENTAL	17,567	14,798	17,743	16,000	-1,743	-9.8%
001.0100.03.1100.215.250.5	DENTAL INSURANCE	2,861	2,157	2,890	2,947	58	2.0%
001.0100.03.1100.215.251.5	DENTAL INSURANCE	2,099	1,905	2,099	2,141	42	2.0%
001.0100.03.1100.220.000.5	FICA/MEDICARE	79,630	75,039	70,206	78,451	8,245	11.7%
001.0100.03.1100.220.250.5	FICA	10,942	13,009	12,123	12,243	120	1.0%
001.0100.03.1100.220.251.5	FICA/MEDICARE	12,154	9,847	9,586	10,722	1,136	11.9%
001.0100.03.1100.230.000.5	LIFE INS.	1,580	1,865	1,580	1,612	32	2.0%
001.0100.03.1100.230.250.5	LIFE INSURANCE	286	306	286	292	6	2.1%
001.0100.03.1100.230.251.5	LIFE INSURANCE	256	250	256	261	5	2.0%
001.0100.03.1100.240.000.5	VT MUN RET	0	11,760	7,363	12,000	4,637	63.0%
001.0100.03.1100.240.250.5	VT MUN RET	0	0	1,004	1,024	20	2.0%
001.0100.03.1100.245.250.5	FED GRANT VSTRS RETIREMENT	20,000	19,786	18,915	20,000	1,085	5.7%
001.0100.03.1100.250.000.5	WORKERS COMP	0	7,222	5,289	7,000	1,711	32.4%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Green Street "03"							
001.0100.03.1100.250.250.5	INSTRUCTION WORKER'S COMP.	0	1,382	923	941	18	2.0%
001.0100.03.1100.250.251.5	WORKERS COMP	960	1,143	960	979	19	2.0%
001.0100.03.1100.274.000.5	DISABILITY	0	4,981	3,411	3,479	68	2.0%
001.0100.03.1100.274.250.5	DISABILITY INSURANCE	372	801	575	587	12	2.1%
001.0100.03.1100.274.251.5	DISABILITY	573	714	573	584	11	1.9%
001.0100.03.1100.283.000.5	403 B	0	5,121	5,240	5,345	105	2.0%
001.0100.03.1100.283.250.5	403 B BENEFIT	1,278	17,077	1,560	1,421	-139	-8.9%
001.0100.03.1100.283.251.5	403 B	897	1,374	1,175	1,199	24	2.0%
001.0100.03.1100.285.000.5	125 PLAN	0	440	411	419	8	1.9%
001.0100.03.1100.285.250.5	125 PLAN	0	56	0	0	0	
001.0100.03.1100.285.251.5	125 PLAN	0	524	0	525	525	
001.0100.03.1100.290.000.5	ELEM COURSE REIMBURSEMENT	0	13,684	0	14,000	14,000	
001.0100.03.1100.290.251.5	COURSE REIMB	0	275	0	275	275	
001.0100.03.1100.430.000.5	COST PER COPY/ LEASE	0	3,557	0	3,500	3,500	
001.0100.03.1100.610.000.5	ELEM SUPPLIES	24,000	25,217	26,000	28,000	2,000	7.7%
001.0100.03.1100.640.000.5	ELEM TEXTBOOKS	18,000	42,846	20,000	20,000	0	0.0%
001.0100.03.1100.730.000.5	EQUIPMENT <\$5K	4,000	3,546	5,000	5,000	0	0.0%
001.0100.03.1100.735.000.5	EQUIPMENT >\$5K	5,000	5,613	5,000	5,000	0	0.0%
Func: REGULAR INSTRUCTION - 1100		1,775,719	1,945,590	1,871,605	1,941,113	69,508	3.7%
001.0100.03.1102.610.000.5	SUPPLIES ART (GREEN STR)	3,200	3,013	3,200	3,500	300	9.4%
Func: ART INSTRUCTION - 1102		3,200	3,013	3,200	3,500	300	9.4%
001.0100.03.1127.110.000.5	TECHNOLOGY INTEGRATION EDUCA'	0	0	0	25,575	25,575	
001.0100.03.1127.210.000.5	HEALTH	0	0	0	4,767	4,767	
001.0100.03.1127.215.000.5	DENTAL	0	0	0	287	287	
001.0100.03.1127.220.000.5	FICA	0	0	0	1,957	1,957	
001.0100.03.1127.230.000.5	LIFE	0	0	0	49	49	
001.0100.03.1127.274.000.5	DISABILITY	0	0	0	130	130	
001.0100.03.1127.430.000.5	COMPUTER MAINT.	2,000	54	2,000	2,000	0	0.0%
001.0100.03.1127.610.000.5	COMPUTER SUPPLIES	3,000	1,311	3,000	3,000	0	0.0%
001.0100.03.1127.670.000.5	SOFTWARE	2,500	4,051	5,000	5,000	0	0.0%
001.0100.03.1127.730.000.5	COMPUTER EQUIPMENT <\$5K	37,500	43,671	32,500	32,500	0	0.0%
Func: COMPUTER - 1127		45,000	49,087	42,500	75,265	32,765	77.1%
001.0100.03.2210.320.000.5	PROGRAM IMPROVEMENT	11,400	10,303	12,650	12,250	-400	-3.2%
Func: IMPROVEMENT OF INSTRUCTION Svs -2210		11,400	10,303	12,650	12,250	-400	-3.2%
001.0100.03.2212.110.000.5	ONE PERCENT PROG IMPR SALARY	0	0	0	8,077	8,077	
001.0100.03.2212.220.000.5	FICA/MEDICARE	0	0	0	618	618	
Func: PROGRAM IMPROVEMENT - 2212		0	0	0	8,695	8,695	
001.0100.03.2222.110.000.5	LIBRARIAN SALARY	72,701	51,908	53,747	55,827	2,080	3.9%
001.0100.03.2222.210.000.5	HEALTH INSURANCE	15,000	13,025	16,185	16,832	647	4.0%
001.0100.03.2222.215.000.5	DENTAL INSURANCE	1,150	784	1,162	1,185	23	2.0%
001.0100.03.2222.220.000.5	FICA/MEDICARE	6,000	3,820	5,562	4,271	-1,291	-23.2%
001.0100.03.2222.230.000.5	LIFE INSURANCE	126	83	126	129	3	2.4%
001.0100.03.2222.240.000.5	VT MUN RET	0	1,097	0	1,097	1,097	
001.0100.03.2222.250.000.5	WORKERS COMP	0	431	485	495	10	2.1%
001.0100.03.2222.274.000.5	DISABILITY	0	224	274	279	5	1.8%
001.0100.03.2222.283.000.5	403 B	713	199	713	727	14	2.0%
001.0100.03.2222.430.000.5	LIBRARY REPAIRS	300	280	500	500	0	0.0%
001.0100.03.2222.610.000.5	LIBRARY SUPPLIES	357	799	1,500	1,500	0	0.0%
001.0100.03.2222.640.000.5	LIBRARY BOOKS	4,400	2,564	4,200	10,000	5,800	138.1%
001.0100.03.2222.650.000.5	INTERNET ACCESS	9,428	7,408	9,928	9,928	0	0.0%
001.0100.03.2222.670.000.5	SOFTWARE - LIBRARY	2,000	2,095	2,500	2,500	0	0.0%
001.0100.03.2222.730.000.5	LIBRARY AV EQUIPMENT	1,500	1,500	3,500	3,500	0	0.0%
Func: LIBRARY SERVICES - 2222		113,675	86,217	100,382	108,770	8,388	8.4%
001.0100.03.2410.110.000.5	PRINCIPAL SALARY	99,966	94,000	96,350	98,759	2,409	2.5%
001.0100.03.2410.112.000.5	SECRETARY SALARY	48,000	52,208	49,524	52,630	3,106	6.3%
001.0100.03.2410.210.000.5	HEALTH	29,000	26,532	31,291	32,543	1,252	4.0%
001.0100.03.2410.215.000.5	DENTAL	2,143	1,951	2,164	2,208	43	2.0%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Green Street "03"							
001.0100.03.2410.220.000.5	PRINCIPAL OFFICE FICA/MEDI.	10,500	10,866	9,863	11,352	1,489	15.1%
001.0100.03.2410.230.000.5	LIFE INSURANCE	450	451	450	459	9	2.0%
001.0100.03.2410.240.000.5	VT MUN RET	0	1,441	1,686	1,720	34	2.0%
001.0100.03.2410.250.000.5	WORKERS COMP	0	1,159	777	793	16	2.1%
001.0100.03.2410.274.000.5	DISABILITY	759	669	480	490	10	2.1%
001.0100.03.2410.283.000.5	403 B	4,000	3,310	3,000	3,060	60	2.0%
001.0100.03.2410.285.000.5	125 PLAN	70	33	70	71	1	1.4%
001.0100.03.2410.290.000.5	PROF DEVEL/COURSE REIMB	1,500	414	3,000	3,000	0	0.0%
001.0100.03.2410.610.000.5	SUPPLIES - OFFICE	3,000	3,491	3,000	3,500	500	16.7%
001.0100.03.2410.810.000.5	DUE & FEES - PRINC/OFFICE	500	479	500	750	250	50.0%
Func: OFFICE OF THE PRINCIPAL - 2410		199,888	197,005	202,155	211,333	9,177	4.5%
001.0100.03.2600.110.000.5	CUSTODIAL SALARY-GREEN STRT.	79,323	82,064	84,459	84,425	-34	0.0%
001.0100.03.2600.210.000.5	HEALTH INS	33,000	30,603	31,599	32,862	1,264	4.0%
001.0100.03.2600.215.000.5	DENTAL INSURANCE	0	919	0	920	920	
001.0100.03.2600.220.000.5	FICA	0	5,981	6,068	6,000	-68	-1.1%
001.0100.03.2600.230.000.5	LIFE INS	0	144	134	137	3	2.2%
001.0100.03.2600.240.000.5	VT MUN RET	0	3,244	3,173	3,236	63	2.0%
001.0100.03.2600.250.000.5	WORKERS COMP	0	4,618	5,227	5,332	105	2.0%
001.0100.03.2600.274.000.5	DISABILITY	0	412	297	303	6	2.0%
001.0100.03.2600.411.000.5	WATER & SEWER	6,750	7,739	6,750	6,750	0	0.0%
001.0100.03.2600.421.000.5	RUBBISH REMOVAL	6,000	6,849	6,500	7,000	500	7.7%
001.0100.03.2600.422.000.5	SNOW PLOWING/REMOVAL	25,000	20,345	25,000	25,000	0	0.0%
001.0100.03.2600.430.000.5	FACILITY & GROUNDS MAINTENANCE	22,000	34,355	24,000	62,000	38,000	158.3%
001.0100.03.2600.441.000.5	CAPITAL PLAN IMPROVEMENTS	75,000	78,539	75,000	626,000	551,000	734.7%
001.0100.03.2600.530.000.5	PHONE	4,500	4,292	4,500	4,500	0	0.0%
001.0100.03.2600.610.000.5	CUSTODIAL SUPPLIES	12,200	15,582	12,200	12,200	0	0.0%
001.0100.03.2600.620.000.5	NET METERED ELECTRICITY	28,250	21,360	28,250	28,250	0	0.0%
001.0100.03.2600.624.000.5	FUEL OIL	30,000	18,715	30,000	30,000	0	0.0%
001.0100.03.2600.730.000.5	EQUIPMENT < \$5,000	1,000	10,000	1,000	2,000	1,000	100.0%
001.0100.03.2600.735.000.5	EQUIPMENT > \$5,000	1,000	6,852	1,000	6,000	5,000	500.0%
Func: OPERATIONS & MAINTENANCE OF PLANT - 2600		324,023	352,612	345,157	942,915	597,758	173.2%
001.0100.03.2720.519.000.5	FIELD TRIPS	2,666	1,841	2,666	4,200	1,534	57.5%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		2,666	1,841	2,666	4,200	1,534	57.5%
Prog: REGULAR INSTRUCTION - 0100		2,475,571	2,645,667	2,580,315	3,308,040	727,725	28.2%
001.0140.03.1100.118.000.5	AFTER SCH PROGRAM SALARY	30,706	41,694	33,850	33,850	0	0.0%
001.0140.03.1100.220.000.5	AFTER SCH PROG. FICA	1,657	3,115	1,535	2,590	1,055	68.7%
001.0140.03.1100.250.000.5	WORKERS COMP	0	177	177	181	4	2.3%
Func: REGULAR INSTRUCTION - 1100		32,363	44,985	35,562	36,621	1,059	3.0%
Prog: AFTER SCHOOL PROGRAMS - 0140		32,363	44,985	35,562	36,621	1,059	3.0%
001.0211.03.1200.115.000.5	SPECIAL EDUC.PARA GRN.SRT.	155,000	125,504	61,626	0	-61,626	-100.0%
001.0211.03.1200.210.000.5	HEALTH INSURANCE	24,000	53,988	38,595	0	-38,595	-100.0%
001.0211.03.1200.215.000.5	DENTAL INSURANCE	3,000	2,541	2,965	0	-2,965	-100.0%
001.0211.03.1200.220.000.5	FICA/MEDICARE	11,858	9,211	5,821	0	-5,821	-100.0%
001.0211.03.1200.230.000.5	LIFE INSURANCE	200	233	251	0	-251	-100.0%
001.0211.03.1200.240.000.5	VT MUN RET	0	4,645	4,810	0	-4,810	-100.0%
001.0211.03.1200.250.000.5	WORKERS COMP	1,000	980	978	0	-978	-100.0%
001.0211.03.1200.274.000.5	DISABILITY	600	572	480	0	-480	-100.0%
001.0211.03.1200.283.000.5	403 B	3,000	0	0	0	0	
001.0211.03.1200.285.000.5	125 PLAN	212	132	0	0	0	
Func: SPECIAL EDUCATION - 1200		198,870	197,807	115,526	0	-115,526	-100.0%
Prog: SPEC ED-ELIGIBLE STATE AID - 0211		198,870	197,807	115,526	0	-115,526	-100.0%
Func: FOOD SERVICE OPERATIONS - 3100 FF&V		15,960	15,960	0	0	0	
Prog: FOOD SERVICE - 0910		15,960	15,960	0	0	0	
School: GREEN STREET - 03		2,722,764	2,904,419	2,731,404	3,344,660	613,257	22.5%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Oak Grove "04"							
001.0100.04.1100.110.000.5	TEACHER SALARY-OAK GROVE SCH	447,467	376,594	393,980	439,061	45,081	11.4%
001.0100.04.1100.110.250.5	TEACHER SALARY - OAK GROVE	40,744	43,746	44,157	47,093	2,936	6.6%
001.0100.04.1100.110.251.5	SALARIES	137,368	138,346	139,337	141,326	1,989	1.4%
001.0100.04.1100.115.000.5	PARAPROFESSIONAL SAL. OAK GRO	129,818	151,932	121,438	125,256	3,818	3.1%
001.0100.04.1100.118.250.5	STIPENDS SWP I - OG	0	4,195	2,685	9,254	6,569	244.7%
001.0100.04.1100.210.000.5	HEALTH	164,114	150,998	177,079	184,162	7,083	4.0%
001.0100.04.1100.210.250.5	HEALTH INSURANCE	10,186	11,188	10,535	10,956	421	4.0%
001.0100.04.1100.210.251.5	HEALTH INSURANCE	33,152	27,838	38,480	40,019	1,539	4.0%
001.0100.04.1100.215.000.5	DENTAL	12,520	8,294	12,645	8,500	-4,145	-32.8%
001.0100.04.1100.215.250.5	DENTAL INSURANCE	815	753	1,100	1,122	22	2.0%
001.0100.04.1100.215.251.5	DENTAL INSURANCE	2,050	2,956	1,100	1,122	22	2.0%
001.0100.04.1100.220.000.5	FICA/MEDICARE	49,154	38,199	37,150	43,170	6,020	16.2%
001.0100.04.1100.220.250.5	FICA	3,117	3,507	5,412	4,310	-1,102	-20.4%
001.0100.04.1100.220.251.5	FICA/MEDICARE	10,509	10,028	10,524	10,811	287	2.7%
001.0100.04.1100.230.000.5	LIFE INS.	1,053	955	1,053	1,074	21	2.0%
001.0100.04.1100.230.250.5	LIFE INSURANCE	81	79	0	80	80	
001.0100.04.1100.230.251.5	LIFE INSURANCE	150	260	150	153	3	2.0%
001.0100.04.1100.240.000.5	VT MUN RET	0	3,742	3,449	3,518	69	2.0%
001.0100.04.1100.245.250.5	FED GRANT VSTRS RETIREMENT	3,000	5,617	5,056	6,516	1,460	28.9%
001.0100.04.1100.250.000.5	WORKERS COMP	0	4,302	2,886	2,944	58	2.0%
001.0100.04.1100.250.250.5	WORKER'S COMPENSATION	0	385	0	385	385	
001.0100.04.1100.250.251.5	WORKERS COMP	960	1,149	1,250	1,275	25	2.0%
001.0100.04.1100.274.000.5	DISAB INS	0	2,525	1,763	1,798	35	2.0%
001.0100.04.1100.274.250.5	DISABILITY INSURANCE	285	228	0	250	250	
001.0100.04.1100.274.251.5	DISABILITY	328	708	327	334	7	2.1%
001.0100.04.1100.283.000.5	403 B	0	4,805	4,688	4,782	94	2.0%
001.0100.04.1100.283.250.5	403 B BENEFIT	813	0	442	465	23	5.2%
001.0100.04.1100.283.251.5	403 B	360	1,270	356	363	7	2.0%
001.0100.04.1100.285.000.5	125 PLAN	0	200	205	209	4	2.0%
001.0100.04.1100.285.250.5	125 PLAN	0	11	0	0	0	
001.0100.04.1100.285.251.5	125 PLAN	0	67	0	0	0	
001.0100.04.1100.290.000.5	COURSE REIMBURSEMENT	0	12,577	2,970	7,000	4,030	135.7%
001.0100.04.1100.290.250.5	COURSE REIMBURSEMENT	1,350	1,350	1,200	1,224	24	2.0%
001.0100.04.1100.290.251.5	COURSE REIMB	0	1,090	0	1,200	1,200	
001.0100.04.1100.610.000.5	SUPPLIES	15,800	14,030	15,800	14,800	-1,000	-6.3%
001.0100.04.1100.640.000.5	TEXTBOOKS	10,885	8,949	10,722	9,000	-1,722	-16.1%
001.0100.04.1100.730.000.5	EQUIPMENT <\$5K	2,300	2,245	3,220	15,000	11,780	365.8%
001.0100.04.1100.735.000.5	EQUIPMENT >\$5K	3,000	545	2,000	0	-2,000	-100.0%
Func: REGULAR INSTRUCTION - 1100		1,081,379	1,035,661	1,053,159	1,138,532	85,374	8.1%
001.0100.04.1102.610.000.5	SUPPLIES ART (OAK GROVE)	2,100	2,124	2,100	2,200	100	4.8%
Func: ART INSTRUCTION - 1102		2,100	2,124	2,100	2,200	100	4.8%
001.0100.04.1127.110.000.5	TECHNOLOGY INTEGRATION EDI	0	0	0	17,050	17,050	
001.0100.04.1127.210.000.5	HEALTH	0	0	0	3,178	3,178	
001.0100.04.1127.215.000.5	DENTAL	0	0	0	191	191	
001.0100.04.1127.220.000.5	FICA	0	0	0	1,304	1,304	
001.0100.04.1127.230.000.5	LIFE	0	0	0	32	32	
001.0100.04.1127.274.000.5	DISABILITY	0	0	0	87	87	
001.0100.04.1127.430.000.5	COMPUTER MAINTENANCE	2,500	578	2,500	2,000	-500	-20.0%
001.0100.04.1127.610.000.5	COMPUTER SUPPLIES	3,000	179	3,000	2,000	-1,000	-33.3%
001.0100.04.1127.670.000.5	SOFTWARE	2,000	1,861	4,200	5,000	800	19.0%
001.0100.04.1127.730.000.5	COMPUTER EQUIPMENT	18,000	18,961	15,000	11,876	-3,124	-20.8%
001.0100.04.2143.114.000.5	BEHAVIOR SPEC REG ED SALARY	0	0	48,136	65,600	17,464	36.3%
001.0100.04.2143.210.000.5	BEHAVIOR SPEC REG ED HEALTH IN	0	0	9,679	10,066	387	4.0%
001.0100.04.2143.215.000.5	BEHAVIOR SPEC REG ED DENTAL IN	0	-394	796	812	16	2.0%
001.0100.04.2143.220.000.5	BEHAVIOR SPEC REG ED FICA	0	0	4,371	5,018	648	14.8%
001.0100.04.2143.230.000.5	BEHAVIOR SPEC REG ED LIFE	0	0	100	102	2	2.0%
001.0100.04.2143.240.000.5	BEHAVIOR SPEC REG ED RETIREME	0	0	2,701	2,755	54	2.0%
001.0100.04.2143.250.000.5	WORKERS COMP	0	0	350	357	7	2.0%
001.0100.04.2143.274.000.5	BEHAVIOR SPEC REG ED DISABILITY	0	0	213	217	4	1.9%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Oak Grove "04"							
001.0100.04.2143.290.000.5	BEHAVIOR SPEC REG ED COURSE RI	0	0	670	683	13	1.9%
Func: BEHAVIOR INTERVENTION - 2143		0	-394	67,016	85,611	18,595	27.7%
001.0100.04.2210.320.000.5	PROGRAM IMPROVEMENT	9,600	5,678	9,600	9,000	-600	-6.3%
Func: IMPROVEMENT OF INSTRUCTION Svs -2210		9,600	5,678	9,600	9,000	-600	-6.3%
001.0100.04.2212.110.000.5	ONE PERCENT PROG IMPR SALA	0	0	0	4,040	4,040	
001.0100.04.2212.220.000.5	FICA/MEDICARE	0	0	0	309	309	
Func: PROGRAM IMPROVEMENT - 2212		0	0	0	4,349	4,349	
001.0100.04.2218.119.000.5	TEACHER LEADER SALARY	0	500	6,000	2,000	-4,000	-66.7%
001.0100.04.2218.220.000.5	TEACHER LEADER FICA	0	33	230	0	-230	-100.0%
Func: TEACHER LEADER PROGRAM - 2218		0	533	6,230	2,000	-4,230	-67.9%
001.0100.04.2222.110.000.5	LIBRARY SALARIES	61,174	44,349	46,111	48,114	2,003	4.3%
001.0100.04.2222.210.000.5	HEALTH INSURANCE	12,000	7,115	12,948	13,466	518	4.0%
001.0100.04.2222.215.000.5	DENTAL INSURANCE	1,150	941	1,162	1,185	23	2.0%
001.0100.04.2222.220.000.5	FICA/MEDICARE	4,000	3,297	3,343	3,681	337	10.1%
001.0100.04.2222.230.000.5	LIFE INSURANCE	126	81	126	129	3	2.4%
001.0100.04.2222.250.000.5	WORKERS COMP	0	368	263	268	5	1.9%
001.0100.04.2222.274.000.5	DISAB INS	0	230	135	138	3	2.2%
001.0100.04.2222.283.000.5	403 B	500	441	437	446	9	2.1%
001.0100.04.2222.290.000.5	COURSE REIMB	0	150	0	0	0	
001.0100.04.2222.430.000.5	LIBR. REPAIRS	500	0	500	500	0	0.0%
001.0100.04.2222.610.000.5	LIBR. SUPPLIES	1,000	235	1,000	1,000	0	0.0%
001.0100.04.2222.640.000.5	LIBR. BOOKS	4,450	4,135	4,000	3,000	-1,000	-25.0%
001.0100.04.2222.650.000.5	INTERNET ACCESS	5,896	3,960	5,896	5,000	-896	-15.2%
001.0100.04.2222.670.000.5	SOFTWARE - LIBRARY	1,600	2,835	4,100	6,600	2,500	61.0%
001.0100.04.2222.730.000.5	LIBRARY AV EQUIPMENT	1,500	0	1,500	0	-1,500	-100.0%
Func: LIBRARY SERVICES - 2222		93,896	68,136	81,521	83,526	2,005	2.5%
001.0100.04.2410.110.000.5	PRINCIPAL SALARY	91,000	90,000	92,250	95,325	3,075	3.3%
001.0100.04.2410.112.000.5	SECRETARY SALARY	39,000	38,158	38,524	37,406	-1,118	-2.9%
001.0100.04.2410.210.000.5	HEALTH INSURANCE	15,000	19,556	40,480	42,099	1,619	4.0%
001.0100.04.2410.215.000.5	DENTAL INSURANCE	1,420	1,827	2,300	2,346	46	2.0%
001.0100.04.2410.220.000.5	FICA/MEDICARE	9,800	9,510	9,863	10,077	214	2.2%
001.0100.04.2410.230.000.5	LIFE INSURANCE	450	430	388	396	8	2.1%
001.0100.04.2410.240.000.5	VT MUN RET	0	1,386	1,686	1,720	34	2.0%
001.0100.04.2410.250.000.5	WORKERS COMP	0	1,064	725	740	15	2.1%
001.0100.04.2410.274.000.5	DISAB INS	517	648	440	449	9	2.0%
001.0100.04.2410.283.000.5	403 B	6,000	2,863	2,910	2,968	58	2.0%
001.0100.04.2410.285.000.5	125 PLAN	35	0	0	0	0	
001.0100.04.2410.290.000.5	PROF DEVEL/COURSE REIMB	1,200	83	1,200	1,200	0	0.0%
001.0100.04.2410.610.000.5	SUPPLIES	2,500	991	2,500	2,500	0	0.0%
001.0100.04.2410.810.000.5	DUES & FEES	500	595	500	650	150	30.0%
Func: OFFICE OF THE PRINCIPAL - 2410		167,422	167,111	193,766	197,875	4,109	2.1%
001.0100.04.2600.110.000.5	CUSTODIAL SALARIES	74,103	79,587	74,103	80,513	6,410	8.7%
001.0100.04.2600.210.000.5	HEALTH INSURANCE	29,445	28,297	29,217	30,386	1,169	4.0%
001.0100.04.2600.215.000.5	DENTAL INSURANCE	0	918	981	1,000	20	2.0%
001.0100.04.2600.220.000.5	FICA/MEDICARE	6,900	5,848	5,669	6,159	490	8.6%
001.0100.04.2600.230.000.5	LIFE INSURANCE	0	135	126	129	3	2.4%
001.0100.04.2600.240.000.5	VT MUN RET	3,561	3,161	2,964	3,023	59	2.0%
001.0100.04.2600.250.000.5	WORKERS COMP	0	4,490	5,007	5,107	100	2.0%
001.0100.04.2600.274.000.5	DISAB INS	0	385	277	283	6	2.2%
001.0100.04.2600.411.000.5	WATER & SEWER	4,350	3,872	4,350	4,500	150	3.4%
001.0100.04.2600.421.000.5	RUBBISH REMOVAL	5,750	4,913	5,750	6,000	250	4.3%
001.0100.04.2600.422.000.5	SNOW PLOWING/REMOVAL	8,000	6,242	8,000	8,000	0	0.0%
001.0100.04.2600.430.000.5	FACILITIES & GROUNDS MAINTENAN	24,250	25,891	24,250	40,000	15,750	64.9%
001.0100.04.2600.441.000.5	PLANNED CAPITAL IMPROVEMENTS	58,000	57,148	65,500	52,500	-13,000	-19.8%
001.0100.04.2600.530.000.5	PHONE & POSTAGE	5,500	7,946	8,600	8,600	0	0.0%
001.0100.04.2600.610.000.5	SUPPLIES	12,500	11,764	12,500	12,500	0	0.0%
001.0100.04.2600.620.000.5	NET METERED ELECTRICITY	21,000	17,241	21,000	21,000	0	0.0%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Oak Grove "04"							
001.0100.04.2600.624.000.5	FUEL OIL	40,000	22,119	40,000	35,000	-5,000	-12.5%
001.0100.04.2600.730.000.5	EQUIPMENT <\$5K	1,450	0	1,450	1,500	50	3.4%
Func: OPERATONS & MAINTENANCE OF PLANT - 2600		294,809	279,956	309,744	316,200	6,456	2.1%
001.0100.04.2720.519.000.5	FIELD TRIPS	2,666	1,134	2,500	2,500	0	0.0%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		2,666	1,134	2,500	2,500	0	0.0%
Prog: REGULAR INSTRUCTION - 0100		1,677,372	1,581,519	1,750,335	1,884,512	134,177	7.7%
001.0140.04.1100.118.000.5	AFTER SCH. PROGRAM SALARY	10,450	3,195	10,450	10,450	0	0.0%
001.0140.04.1100.220.000.5	AFTER SCH PROGRAM FICA	292	231	292	800	508	174.0%
001.0140.04.1100.250.000.5	WORKERS COMP	0	12	0	0	0	
Func: REGULAR INSTRUCTION - 1100		10,742	3,438	10,742	11,250	508	4.7%
Prog: AFTER SCHOOL PROGRAMS - 0140		10,742	3,438	10,742	11,250	508	4.7%
Func: SPECIAL EDUCATION - 1200 Para Educator Svs.		109,800	0	0	0	0	
Prog: SPEC ED-ELIGIBLE STATE AID - 0211		109,800	0	0	0	0	
Func: FOOD SERVICE OPERATIONS - 3100 FF&V		8,750	9,088	0	0	0	
Prog: FOOD SERVICE - 0910		8,750	9,088	0	0	0	
School: OAK GROVE - 04		1,806,664	1,594,044	1,761,077	1,895,762	134,685	7.6%
School: Academy "05"							
001.0100.05.1100.110.000.5	TEACHER SALARY-ACADEMY	1,201,099	1,155,934	1,185,730	1,279,148	93,418	7.9%
001.0100.05.1100.110.250.5	TEACHER SAL. TITLE1 - ACADEMY	159,012	149,725	157,928	151,183	-6,745	-4.3%
001.0100.05.1100.110.251.5	SALARIES-ACADEMIC SUPPORT ACA	265,654	267,214	269,678	272,375	2,697	1.0%
001.0100.05.1100.115.000.5	PARAPROFESSIONAL SAL. ACADEMY	313,645	339,276	309,903	301,306	-8,597	-2.8%
001.0100.05.1100.118.250.5	INSTRUCTIONAL STIPENDS SWP-ACA/	0	29,719	19,719	26,561	6,842	34.7%
001.0100.05.1100.210.000.5	HEALTH	378,507	370,136	408,409	424,745	16,336	4.0%
001.0100.05.1100.210.250.5	HEALTH INSURANCE	39,753	44,905	49,255	70,722	21,467	43.6%
001.0100.05.1100.210.251.5	HEALTH	47,430	49,102	67,557	70,259	2,702	4.0%
001.0100.05.1100.215.000.5	DENTAL	35,749	23,280	36,106	30,000	-6,106	-16.9%
001.0100.05.1100.215.250.5	DENTAL INSURANCE	3,180	3,605	3,212	3,276	64	2.0%
001.0100.05.1100.215.251.5	DENTAL INS	3,421	3,152	3,421	3,489	68	2.0%
001.0100.05.1100.220.000.5	FICA/MEDICARE	122,886	109,689	112,242	120,904	8,662	7.7%
001.0100.05.1100.220.250.5	FICA	12,690	13,095	13,280	13,597	317	2.4%
001.0100.05.1100.220.251.5	FICA/MEDICARE	20,323	19,125	20,322	20,837	515	2.5%
001.0100.05.1100.230.000.5	LIFE INS.	2,633	2,659	0	2,660	2,660	
001.0100.05.1100.230.250.5	LIFE INSURANCE	318	266	299	305	6	2.0%
001.0100.05.1100.230.251.5	LIFE	397	516	397	405	8	2.0%
001.0100.05.1100.240.000.5	VT MUN RET	0	7,436	6,838	6,975	137	2.0%
001.0100.05.1100.245.250.5	FED GRANT VSTRS RETIREMENT	19,000	19,225	18,118	21,053	2,935	16.2%
001.0100.05.1100.250.000.5	WORKERS COMP	0	10,518	8,656	10,000	1,344	15.5%
001.0100.05.1100.250.250.5	WORKER'S COMPENSATION	1,500	1,402	949	968	19	2.0%
001.0100.05.1100.250.251.5	WORKERS COMP	1,499	2,217	1,494	1,524	30	2.0%
001.0100.05.1100.274.000.5	DISABILITY	0	7,207	5,170	5,273	103	2.0%
001.0100.05.1100.274.250.5	DISABILITY INSURANCE	632	740	654	667	13	2.0%
001.0100.05.1100.274.251.5	DISABILITY	887	1,398	887	905	18	2.0%
001.0100.05.1100.283.000.5	403 B	0	10,983	7,764	11,000	3,236	41.7%
001.0100.05.1100.283.250.5	403 B BENEFIT	11,000	13,821	1,579	1,504	-75	-4.7%
001.0100.05.1100.283.251.5	403 B	1,046	2,019	1,046	1,067	21	2.0%
001.0100.05.1100.285.000.5	125 PLAN	0	167	111	113	2	1.8%
001.0100.05.1100.290.000.5	COURSE REIMB.	0	22,798	9,397	18,000	8,603	91.6%
001.0100.05.1100.290.251.5	COURSE REIMB	0	941	0	1,000	1,000	
001.0100.05.1100.320.000.5	ARTISTS IN SCHOOLS CONTR SVCS	0	2,500	0	2,500	2,500	
001.0100.05.1100.430.000.5	COST PER COPY/ LEASE	0	3,924	0	4,000	4,000	
001.0100.05.1100.610.000.5	SUPPLIES	37,000	30,195	34,000	34,000	0	0.0%
001.0100.05.1100.640.000.5	TEXTBOOKS / MATH WORKBOOKS	29,500	31,537	30,500	31,000	500	1.6%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Academy "05"							
001.0100.05.1100.670.000.5	SOFTWARE (ACADEMY)	0	0	7,500	21,000	13,500	180.0%
001.0100.05.1100.730.000.5	EQUIPMENT <\$5K	9,000	10,678	6,300	6,300	0	0.0%
001.0100.05.1100.735.000.5	EQUIPMENT >\$5K	12,600	11,631	15,200	15,400	200	1.3%
Func: REGULAR INSTRUCTION - 1100		2,730,361	2,772,732	2,813,621	2,986,022	172,401	6.1%
001.0100.05.1102.610.000.5	SUPPLIES ART (ACADEMY)	4,500	4,249	5,200	5,200	0	0.0%
Func: ART INSTRUCTION - 1102		4,500	4,249	5,200	5,200	0	0.0%
001.0100.05.1112.610.000.5	SUPPLIES MUSIC (ACADEMY)	0	0	0	800	800	
001.0100.05.1112.670.000.5	EQUIPMENT-MUSIC (ACADEMY)	0	0	0	6,000	6,000	
Func: MUSIC INSTRUCTION - 1112		0	0	0	6,800	6,800	
001.0100.05.1127.250.000.5	WORKERS COMP	0	0	6	0	-6	-100.0%
001.0100.05.1127.430.000.5	COMPUTER MAINT.	2,000	220	750	400	-350	-46.7%
001.0100.05.1127.610.000.5	COMPUTER SUPPLIES	3,500	2,698	3,500	3,000	-500	-14.3%
001.0100.05.1127.670.000.5	SOFTWARE	3,000	4,012	1,500	1,500	0	0.0%
001.0100.05.1127.730.000.5	COMPUTER EQUIPMENT >\$5K	44,600	44,509	24,000	28,000	4,000	16.7%
Func: COMPUTER - 1127		53,100	51,439	29,756	32,900	3,144	10.6%
001.0100.05.2210.320.000.5	PROGRAM IMPROVEMENT SVCS	20,900	21,677	20,100	20,200	100	0.5%
Func: IMPROVEMENT OF INSTRUCTION Svs -2210		20,900	21,677	20,100	20,200	100	0.5%
001.0100.05.2212.110.000.5	ONE PERCENT PROG IMPR SALA	0	0	0	8,190	8,190	
001.0100.05.2212.118.000.5	TEACHER LEADER STIPEND ACA	0	19,550	25,000	12,000	-13,000	-52.0%
001.0100.05.2212.220.000.5	TEACHER LEADER FICA ACAD	0	1,460	0	1,530	1,530	
001.0100.05.2212.250.000.5	TEACHER LEADER ACAD WCOMF	0	162	98	100	2	2.0%
Func: PROGRAM IMPROVEMENT - 2212		0	21,172	25,098	21,820	-3,278	-13.1%
001.0100.05.2222.110.000.5	LIBRARY SALARIES	52,688	53,215	52,274	57,370	5,096	9.7%
001.0100.05.2222.210.000.5	HEALTH INSURANCE	19,718	18,748	21,276	22,127	851	4.0%
001.0100.05.2222.215.000.5	DENTAL INSURANCE	2,056	1,492	2,077	2,118	42	2.0%
001.0100.05.2222.220.000.5	FICA/MEDICARE	4,272	3,826	4,031	4,389	358	8.9%
001.0100.05.2222.230.000.5	LIFE INSURANCE	95	99	0	100	100	
001.0100.05.2222.250.000.5	LIBRARY SERVICES	0	442	277	283	6	2.2%
001.0100.05.2222.274.000.5	DISAB INS	0	277	196	200	4	2.0%
001.0100.05.2222.283.000.5	RETIREMENT CONTRIBUTIONS	683	532	512	522	10	2.0%
001.0100.05.2222.285.000.5	125 PLAN	71	0	0	0	0	
001.0100.05.2222.290.000.5	COURSE REIMB.	1,250	5,807	1,982	3,000	1,018	51.4%
001.0100.05.2222.430.000.5	LIBRARY REPAIRS	300	218	0	0	0	
001.0100.05.2222.610.000.5	LIBRARY SUPPLIES	600	67	600	250	-350	-58.3%
001.0100.05.2222.640.000.5	LIBRARY BOOKS	8,500	8,457	6,250	7,000	750	12.0%
001.0100.05.2222.650.000.5	INTERNET ACCESS	15,576	4,587	15,576	15,700	124	0.8%
001.0100.05.2222.670.000.5	MEDIA SERVICES/SOFTWARE	2,259	2,691	1,650	2,700	1,050	63.6%
001.0100.05.2222.730.000.5	LIBRARY AV EQUIPMENT <\$5K	4,200	2,027	1,800	1,800	0	0.0%
Func: LIBRARY SERVICES - 2222		112,268	102,485	108,500	117,558	9,058	8.3%
001.0100.05.2410.110.000.5	ADMIN. SALARIES-ACADEMY	182,000	180,274	184,800	189,400	4,600	2.5%
001.0100.05.2410.112.000.5	ADMIN. SUPPORT SALARIES	48,585	67,841	65,543	70,547	5,004	7.6%
001.0100.05.2410.210.000.5	HEALTH	38,432	38,187	41,468	43,127	1,659	4.0%
001.0100.05.2410.215.000.5	DENTAL	1,420	2,735	1,434	1,463	29	2.0%
001.0100.05.2410.220.000.5	FICA/MEDICARE	18,604	18,393	19,009	19,886	877	4.6%
001.0100.05.2410.230.000.5	LIFE INS.	810	857	0	857	857	
001.0100.05.2410.240.000.5	ST VT RETIRE	0	1,097	0	1,097	1,097	
001.0100.05.2410.250.000.5	WORKERS COMP	0	2,056	1,390	1,418	28	2.0%
001.0100.05.2410.274.000.5	DISABILITY	950	1,232	927	946	19	2.0%
001.0100.05.2410.283.000.5	403 B	7,330	7,904	7,952	8,111	159	2.0%
001.0100.05.2410.285.000.5	125 PLAN	107	67	133	136	3	2.3%
001.0100.05.2410.290.000.5	PROF DEVELOPMENT	3,000	5,600	3,000	4,000	1,000	33.3%
001.0100.05.2410.610.000.5	PRINCIPAL OFFICE SUPPLIES	4,000	2,126	3,500	3,200	-300	-8.6%
001.0100.05.2410.810.000.5	DUES & FEES	1,100	1,464	1,200	1,500	300	25.0%
Func: OFFICE OF THE PRINCIPAL - 2410		306,338	329,832	330,356	345,686	15,330	4.6%

TOWN SCHOOL DISTRICT BUDGET EXPENDITURE DETAIL

Account	Description	FY16Budget	FY16 Actual	FY17Adopted	FY18 Proposed	Diff	Pct Diff
School: Academy "05"							
001.0100.05.2600.110.000.5	CUSTODIAL SALARIES	79,981	86,930	84,213	92,293	8,081	9.6%
001.0100.05.2600.210.000.5	HEALTH INSURANCE	19,800	15,301	15,800	16,432	632	4.0%
001.0100.05.2600.215.000.5	DENTAL INSURANCE	0	459	485	495	10	2.1%
001.0100.05.2600.220.000.5	FICA/MEDICARE	9,807	6,525	6,800	7,060	260	3.8%
001.0100.05.2600.230.000.5	LIFE INSURANCE	0	86	117	119	2	1.7%
001.0100.05.2600.240.000.5	VT MUN RET	0	3,268	1,569	3,200	1,631	104.0%
001.0100.05.2600.250.000.5	WORKERS COMP	0	2,884	3,600	3,672	72	2.0%
001.0100.05.2600.274.000.5	DISAB INS	0	243	257	262	5	1.9%
001.0100.05.2600.283.000.5	403 (B)	3,561	0	0	0	0	
001.0100.05.2600.411.000.5	WATER & SEWER	8,000	9,787	8,000	9,000	1,000	12.5%
001.0100.05.2600.421.000.5	RUBBISH REMOVAL	9,000	9,485	9,000	9,000	0	0.0%
001.0100.05.2600.422.000.5	SNOW PLOWING/REMOVAL	35,000	27,051	35,000	35,000	0	0.0%
001.0100.05.2600.430.000.5	FACILITY & GROUNDS MAINT.	40,600	62,791	35,000	105,000	70,000	200.0%
001.0100.05.2600.441.000.5	CAPITAL PLAN IMPROVEMENTS	57,000	104,938	68,500	110,000	41,500	60.6%
001.0100.05.2600.530.000.5	PHONE & POSTAGE	5,500	9,538	10,000	10,000	0	0.0%
001.0100.05.2600.610.000.5	SUPPLIES	26,000	31,110	26,000	30,000	4,000	15.4%
001.0100.05.2600.620.000.5	NET METERED ELECTRICITY	40,000	30,071	40,000	31,000	-9,000	-22.5%
001.0100.05.2600.622.000.5	ELECTRICITY	5,000	73	5,000	5,000	0	0.0%
001.0100.05.2600.623.000.5	BOTTLED GAS	3,500	1,089	2,100	1,200	-900	-42.9%
001.0100.05.2600.624.000.5	FUEL OIL	50,000	6,895	30,000	8,000	-22,000	-73.3%
001.0100.05.2600.628.000.5	PELLETS	0	33,914	0	35,000	35,000	
001.0100.05.2600.730.000.5	EQUIPMENT <\$5K	4,500	5,845	8,400	8,400	0	0.0%
Func: OPERATIONS & MAINTENANCE OF PLANT - 2600		397,249	448,283	389,840	520,134	130,293	33.4%
001.0100.05.2720.519.000.5	FIELD TRIPS	2,668	2,680	2,600	2,600	0	0.0%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		2,668	2,680	2,600	2,600	0	0.0%
Prog: REGULAR INSTRUCTION - 0100		3,627,384	3,754,549	3,725,072	4,058,920	333,848	9.0%
001.0140.05.1100.118.000.5	AFTER SCH PROGRAM SALARY	40,200	20,404	40,200	16,000	-24,200	-60.2%
School: Academy "05"							
001.0140.05.1100.220.000.5	AFTER SCH PROG. FICA	1,695	1,510	1,729	1,224	-505	-29.2%
001.0140.05.1100.250.000.5	WORKERS COMP	0	77	131	134	3	2.3%
Func: REGULAR INSTRUCTION - 1100		41,895	21,991	42,060	17,358	-24,703	-58.7%
Prog: AFTER SCHOOL PROGRAMS - 0140		41,895	21,991	42,060	17,358	-24,703	-58.7%
001.0211.05.1200.115.000.5	SPECIAL EDUC. PARA-ACADEMY	126,000	188,366	58,486	0	-58,486	-100.0%
001.0211.05.1200.210.000.5	HEALTH INSURANCE	101,000	80,483	45,011	0	-45,011	-100.0%
001.0211.05.1200.215.000.5	DENTAL INSURANCE	3,000	3,417	3,440	0	-3,440	-100.0%
001.0211.05.1200.220.000.5	FICA/MEDICARE	9,639	13,915	4,901	0	-4,901	-100.0%
001.0211.05.1200.230.000.5	LIFE	200	378	0	0	0	
001.0211.05.1200.240.000.5	VT MUN RET	0	6,855	2,571	0	-2,571	-100.0%
001.0211.05.1200.250.000.5	WORKERS COMP	835	1,580	485	0	-485	-100.0%
001.0211.05.1200.274.000.5	DISABILITY	600	939	290	0	-290	-100.0%
001.0211.05.1200.283.000.5	403 B	4,000	703	0	0	0	
Func: SPECIAL EDUCATION - 1200		245,274	296,636	115,184	0	-115,184	-100.0%
Prog: SPEC ED-ELIGIBLE STATE AID - 0211		245,274	296,636	115,184	0	-115,184	-100.0%
001.0910.05.3100.612.449.5	FF & V FOOD - ACAD	26,390	21,593	0	0	0	
Func: FOOD SERVICE OPERATIONS - 3100		26,390	21,593	0	0	0	
Prog: FOOD SERVICE - 0910		26,390	21,593	0	0	0	
School: ACADEMY SCHOOL - 05		3,940,943	4,094,769	3,882,316	4,076,278	193,962	5.0%
Grand Total Brattleboro Town School District		15,410,005	15,268,915	15,987,616	14,547,425	-1,440,191	-9.0%

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union FY18 Budget Program Summary

Program	Description	FY16Budget	FY16Actual	FY17Budget amd.	FY18Proposed
Revenues					
0100	Admin. Instruction & Transport	3,067,508	3,120,060	3,109,213	3,197,388
0211	Special Ed. School Age	8,362,337	8,358,891	9,745,315	11,212,419
0212	Special Ed. PreSchool Age	701,140	550,733	705,151	733,092
0100	Grant Funded Programs	2,416,928	2,357,003	2,525,393	2,130,902
0910	Food Service Revenues	1,326,917	1,283,768	1,322,961	1,494,334
Total Revenues		15,874,830	15,670,455	17,408,033	18,768,135
Expenditures					
0100	Administration, Instruction	2,259,983	2,120,508	2,289,213	2,357,238
	Transportation	807,525	807,525	820,000	840,150
	Subtotal 0100	3,067,508	2,928,033	3,109,213	3,197,388
0211	Special Ed-School Age, non Grant	7,431,889	7,462,999	8,900,544	10,378,318
	Special Ed-School Age Grant	930,448	807,037	844,771	834,101
	Subtotal 0211	8,362,337	8,270,036	9,745,315	11,212,419
0212	Special Ed-EEE, non Grant	670,377	531,690	680,616	715,159
	Special Ed-EEE Grant	30,763	19,042	24,535	17,933
	Subtotal 0212	701,140	550,732	705,151	733,092
0100	Instruction, Instruction Support				
	Grant Funded	2,416,928	2,349,175	2,525,393	2,130,902
0910	Food Services	1,326,917	1,303,094	1,322,961	1,494,334
Total Expenditures		15,874,830	15,401,070	17,408,033	18,768,135

WSESU Cost Allocation Methodology:

Cost Function	Basis to allocate FY18 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.FY18 budget basis uses avg. of Nov.2016 & Nov 2015 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:	FY18 projected Routes, Billed directly to Districts based on use of Services

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union FY18 Expenses Allocation Statistics					
Based on Proportional Share of Enrollment					
Statistics used for Administration & Support of Instruction Expenses [Excludes PreK]					
		Nov. 2015	Nov. 2016	Basis FY17	Basis FY18
		FY16	FY17	FY16	FY17
		Census	Census	Percent	Percent
Total Enrollment K-12					
Brattleboro	K-6	713	696	31.2%	31.3%
Dummerston	K-8	153	145	6.7%	6.6%
Guilford	K-8	149	140	6.5%	6.4%
Putney	K-8	149	140	6.5%	6.4%
Vernon	K-6	159	165	7.0%	7.2%
Brattleboro UHS	7-12	960	939	42.0%	42.1%
Sub Total *		2,284	2,226	100.0%	100.0%
*Excludes EEE and PreK		229	275		
VTSD Not @ BUHS#6		52	42	Diff	% Diff
Total Enrollment		2,564	2,543	(21)	-0.8%
Administration & Support of Instruction Expense Allocations					
Derivation of Net Assessment					
		FY17	FY18		
SU Admin, Instruct., Transport		3,109,213	3,197,388		
less transport contract		820,000	840,150		
less other sources of revenue:		-	15,000		Erate Program grant
		-	20,000		Federal indirect cost grant
Assess. for Admin & Instruction		2,289,213	2,322,238		
Administration & Support of Instruction Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		FY17	FY18	\$Diff.	%Diff.
Brattleboro		714,822	725,815	10,993	1.5%
Dummerston		153,559	153,789	230	0.1%
Guilford		149,049	148,640	(409)	-0.3%
Putney		149,449	149,052	(398)	-0.3%
Vernon		159,824	166,972	7,148	4.5%
Brattleboro UHS		962,511	977,970	15,459	1.6%
Sub Totals		2,289,213	2,322,238	33,025	1.4%
Special Education School - School Age Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		FY17 *	FY18 *	\$Diff.	%Diff.
Brattleboro		2,729,050	1,328,870		
Dummerston		643,094	281,568		
Guilford		369,464	272,140		
Putney		617,433	272,894		
Vernon		505,727	305,703		
Brattleboro UHS		4,035,736	1,790,532		
Sub Totals		8,900,504	4,251,706	(4,648,798)	-52.2%
* Reflects changes associated with Act 148, effective FY18					
Essential Early Ed (EEE) Expense Alloc. To Districts					
Expense Allocation Amounts [Revenue to WSESU]					
		FY17	FY18	\$Diff.	%Diff.
Brattleboro		364,080	280,851	(83,229)	-22.9%
Dummerston		78,985	59,508	(19,477)	-24.7%
Guilford		65,702	57,516	(8,186)	-12.5%
Putney		85,649	57,675	(27,974)	-32.7%
Vernon		86,199	64,609	(21,590)	-25.0%
BUHS		-	-	-	
Sub Totals		680,616	520,159	(160,457)	-23.6%
Total WSESU Admin, Instruct. Support & Special Ed & EEE Expense Alloc. to Districts					
		FY17	FY18	\$Diff.	%Diff.
Brattleboro		3,807,952	2,335,536	(1,472,416)	-38.7%
Dummerston		875,638	494,865	(380,773)	-43.5%
Guilford		584,214	478,295	(105,919)	-18.1%
Putney		852,532	479,621	(372,911)	-43.7%
Vernon		751,750	537,285	(214,465)	-28.5%
Brattleboro UHS		4,998,247	2,768,501	(2,229,745)	-44.6%
Sub Totals		11,870,333	7,094,103	(4,776,230)	-40.2%

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast SU School Age Special Education Budget Assumptions - FY2018

Elementary Special Ed Costs - Incurred at the School District

	FY16budget	FY16actual	FY17adopted	FY18Proposed
BTSD	553,944	493,740	230,710	-
BUHS	1,136,008	1,207,371	929,460	-
DTSD	96,120	49,747	33,272	-
GTSD	249,538	210,208	81,051	-
PTSD	232,262	210,836	148,844	-
VTSD	154,306	214,341	76,776	-
Total District level Special Ed-School Age Expenses	2,422,178	2,386,243	1,500,113	0

WSESU Special Ed. School Age Expense Assumptions [program 211]-excluding 4226

Entity	FY16b	FY16actual	FY17	FY18
WSESU district wide	1,048,753	1,081,023	1,110,463	1,070,796
WSESU 06 Step	-	-	878,089	853,923
WSESU 07 Step	-	-	249,193	405,089
PTSD	330,972	329,226	417,084	435,793
VTSD	152,702	179,880	182,159	347,157
BTSD	1,434,676	1,347,226	1,130,835	1,693,875
DTSD	287,514	304,754	306,990	240,241
BUHS	3,406,729	3,522,193	4,030,736	4,401,164
GTSD	148,228	139,039	119,307	262,468
Elementary Intensive	622,315	559,658	475,687	667,812
Total-Non Grant funded	7,431,889	7,462,999	8,900,544	10,378,318
IDEA 4226, 4228, Best Grants	812,474	812,474	844,811	834,101
Total WSESU Sp.Ed. Expense	8,244,363	8,275,473	9,745,355	11,212,419
Total District & WSESU Expense	10,666,541	10,661,716	11,245,468	11,212,419

Less Estimated FY18 State Aid revenue sent to WSESU (6,126,612)

WSESU Special Ed School Age Net Expenses to be assessed to districts 4,251,706

WINDHAM SOUTHEAST SUPERVISORY UNION

Windham Southeast Supervisory Union

Fiscal Year 2016 Sub-Grants to Member Districts **

District	Student Assistance	Title I Compensatory	EPSDT Medicaid	IEP Medicaid Reinvestment	21st Century	Title IIA Teacher Quality	Total
Brattleboro		603,369	12,000	104,000		12,980	732,349
BUHS	39,907	120,937			56,936	11,957	229,736
Dummerston		-	30,000	24,000		86,439	140,439
Guilford		54,295	20,000	10,000		10,116	94,410
Putney		50,920	16,000	18,000		16,289	101,209
Vernon		108	11,000	18,000		2,234	31,341
Totals	39,907	829,628	89,000	174,000	56,936	140,014	1,329,485

** Excludes pass through Nutrition Funds.

Special Education Aid Distributed From Agency of Education to School Districts, Fiscal Year 2016:

District	(3201) Block Grant	(3202) Intensive Aid	(3203) Extraordinary Aid	(3205) State Placed	(3204) E.E.E. State	Total Aid
Brattleboro	282,078	1,322,283	18,310	0	107,387	1,730,058
Dummerston	55,814	230,325	13,152	0	17,872	317,163
Guilford	52,404	207,437	0	0	14,779	274,620
Putney	57,716	346,750	1,800	0	17,133	423,399
Vernon	80,854	237,160	0	0	23,681	341,695
B.U.H.S. #6	365,585	1,906,902	596,998	0	0	2,869,485
WSESU	0	0	0	105,789	0	105,789
Total	894,451	4,250,857	630,260	105,789	180,852	6,062,209

**BRATTLEBORO TOWN
SCHOOL DISTRICT**

**Financial Statements
and
Independent Auditors' Report**

As of and for the Year Ended
June 30, 2016

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, the business-type 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, 2016, 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, 2016, 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 43 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 44-46. 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 18, 2017, 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, Simms and St. Severeur, CPAs, P.C.

Lebanon, New Hampshire
January 18, 2017

Registration No. 92-545

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2016

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, 2016. 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 \$6,868,435. Of this amount, \$6,128,834 represents the District's investment in capital assets net of depreciation and related debt.
- The District's net position increased by \$794,228.
- The total cost of the District-wide programs was \$19,659,953 this fiscal year compared to \$19,304,780 for the fiscal year ended June 30, 2015.

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, 2016

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.

Proprietary Funds – Proprietary funds are used to account for activities that are financed to a significant extent by user charges. These funds use the accrual basis of accounting and the economic resources measurement focus similar to that found in commercial enterprises. The District transferred the operation of their proprietary fund (School Lunch Fund) to the Windham Southeast Supervisory Union on July 1, 2016 and no longer has a proprietary fund.

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 42 of this report.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2016

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	
	2016	2015
Current assets	\$ 2,631,235	\$ 2,612,652
Capital assets	6,263,108	6,087,617
Deferred outflow of resources	145,649	41,940
Total assets and deferred outflow of resources	\$ <u>9,039,992</u>	\$ <u>8,742,209</u>
Current and non-current liabilities	\$ 2,036,648	\$ 2,213,910
Long-term debt outstanding	134,274	481,000
Deferred inflow of resources	635	76,071
Total liabilities	\$ <u>2,171,557</u>	\$ <u>2,770,981</u>
Net position		
Invested in capital assets net of related debt	\$ 6,128,834	\$ 5,606,617
Restricted	-	7,629
Unrestricted	739,601	356,982
Total net position	\$ <u>6,868,435</u>	\$ <u>5,971,228</u>

Governmental Activities – Governmental activities increased the District's fund balance by \$897,207.

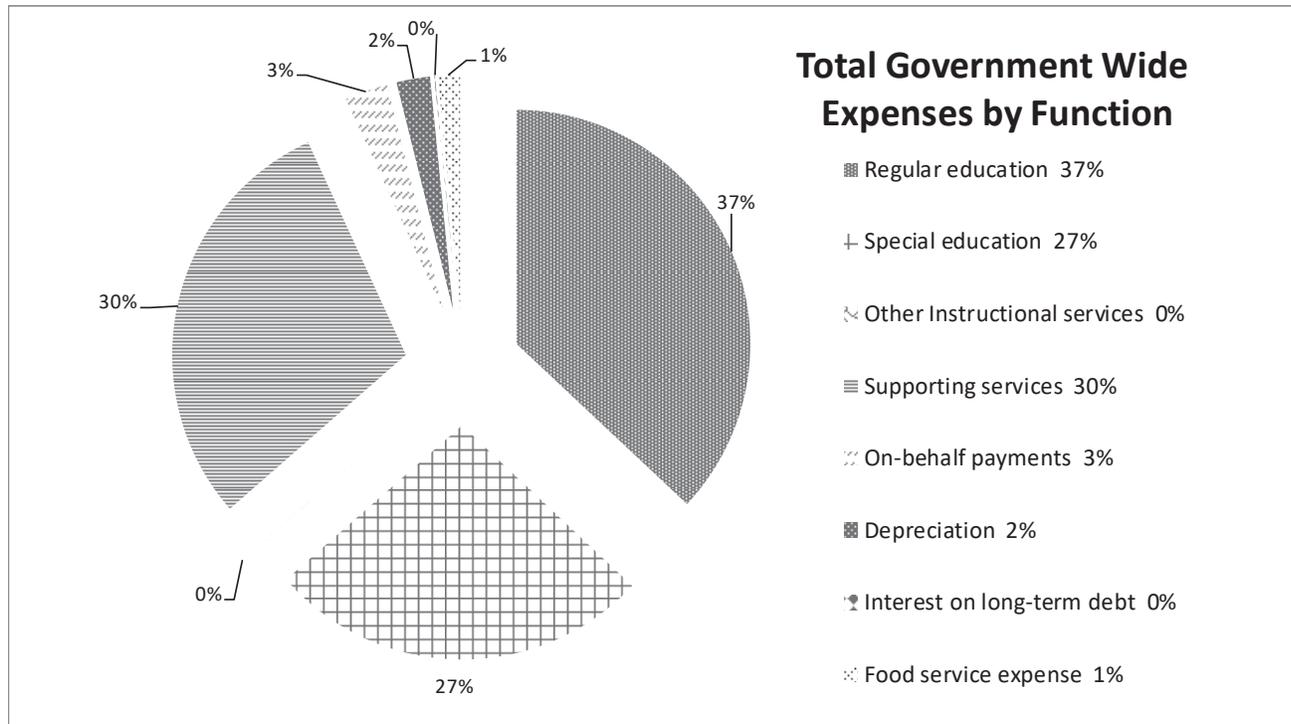
BRATTLEBORO TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
As of June 30, 2016

Table 2: Summarized Data from the Statement of Activities

	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
Program revenues			
Charges for services	\$ 358,350	\$ 371,810	\$ (13,460)
Operating grants and contributions	7,358,891	6,900,005	458,886
General revenues			
State support	12,788,409	12,090,328	698,081
Investment earnings	2,121	3,328	(1,207)
Miscellaneous revenues	49,389	42,288	7,101
Total revenues and transfers	<u>20,557,160</u>	<u>19,407,759</u>	<u>1,149,401</u>
Expenses			
Current:			
Regular education	7,274,954	6,747,791	527,163
Special education	5,220,503	4,926,695	293,808
Other instructional programs	2,016	312,701	(310,685)
Supporting services	5,811,534	5,965,551	(154,017)
On-behalf payments	585,902	570,128	15,774
Depreciation	455,461	468,385	(12,924)
Interest on long-term debt	8,916	30,029	(21,113)
Food service subsidy	300,667	281,040	19,627
Food services	-	2,460	(2,460)
Total expenses	<u>19,659,953</u>	<u>19,304,780</u>	<u>355,173</u>
Increase in net position before other financing sources	<u>897,207</u>	<u>102,979</u>	<u>794,228</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	897,207	102,979	794,228
Net position, July 1	<u>5,971,228</u>	<u>5,868,249</u>	<u>102,979</u>
Net position, June 30	<u>\$ 6,868,435</u>	<u>\$ 5,971,228</u>	<u>\$ 897,207</u>

BRATTLEBORO TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
 As of June 30, 2016

The pie chart below represents total expenditures from government-wide funds by function:



Financial Analysis of the District's Funds

As previously indicated, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources.

The District reported a combined governmental fund balance of \$1,363,407 at the end of fiscal year 2016. Revenues for governmental funds totaled \$20,557,160. Expenditures for governmental funds totaled \$20,218,256. Of the total funds expended, \$12,622,741 or 62.43% was spent for direct instructional services to students.

The total General Fund reported a increase in fund balance this year of \$243,446. 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 43.

BRATTLEBORO TOWN SCHOOL DISTRICT

Management's Discussion and Analysis

As of June 30, 2016

Proprietary Funds – The Food Service Program was reported as a governmental fund in the prior year. As of July 1, 2016, the Food Service Program is being operated out of the Windham Southeast Supervisory Union.

Capital Assets and Debt Administration

Capital Assets – At the end of the year, the District had \$12,821,511 invested in capital assets compared to \$12,714,490 in the prior year. This represents a net increase of \$107,021 over last year. Following is a summary of the District's capital assets as of June 30, 2016:

	Governmental Activities			Ending Balance, June 30, 2016
	Ending Balance, June 30, 2015	Additions	Retirements and Transfers	
Depreciable assets				
Land and land improvements	\$ 457,132	\$ -	\$ -	\$ 457,132
Buildings and improvements	10,034,148	526,030	-	10,560,178
Equipment	229,632	6,004	-	235,636
Outdoor equipment	34,330	23,335	-	57,665
Vehicles	192,952	24,909	-	217,861
Heavy equipment and machinery	310,576	50,674	-	361,250
Furniture and fixtures	473,515	-	-	473,515
Office equipment and computers	982,205	-	523,931	458,274
	<u>12,714,490</u>	<u>630,952</u>	<u>523,931</u>	<u>12,821,511</u>
Less depreciation for				
Land improvements	101,937	17,399	-	119,336
Buildings and improvements	4,690,449	284,163	-	4,974,612
Equipment	187,575	22,414	-	209,989
Outdoor equipment	9,574	5,529	-	15,103
Vehicles	192,218	2,809	-	195,027
Heavy equipment and machinery	153,832	29,608	-	183,440
Furniture and fixtures	399,772	33,959	-	433,731
Office equipment and computers	891,516	59,580	523,931	427,165
	<u>6,626,873</u>	<u>455,461</u>	<u>523,931</u>	<u>6,558,403</u>
Capital assets, net	<u>\$ 6,087,617</u>	<u>\$ 175,491</u>	<u>\$ -</u>	<u>\$ 6,263,108</u>

Debt – At year end, the District had \$134,274 in outstanding bonds, notes payable and capital lease obligations. The District also recognized other long-term debt in the amount of \$227,280, representing accrued pension and deferred outflows of resources associated with the District's relationship with the Vermont Municipal Employees' Retirement System and \$542,175 in accrued pension separation benefits.

BRATTLEBORO TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
As of June 30, 2016

Following is a summary of the District's debt as of June 30, 2016:

	<u>Balance 6/30/2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2016</u>	<u>Due Within One Year</u>
Governmental activities:					
Notes payable					
Capital improvement note	\$ 125,260	\$ -	\$ 62,630	\$ 62,630	\$ 62,630
	<u>125,260</u>	<u>-</u>	<u>62,630</u>	<u>62,630</u>	<u>62,630</u>
General obligation bonds					
Dated August 2, 1995	215,000	-	215,000	-	-
	<u>215,000</u>	<u>-</u>	<u>215,000</u>	<u>-</u>	<u>-</u>
	<u>340,260</u>	<u>-</u>	<u>277,630</u>	<u>62,630</u>	<u>62,630</u>
Capital leases					
Energy project	140,740	-	69,096	71,644	71,644
	<u>140,740</u>	<u>-</u>	<u>69,096</u>	<u>71,644</u>	<u>71,644</u>
	<u>\$ 481,000</u>	<u>\$ -</u>	<u>\$ 346,726</u>	<u>\$ 134,274</u>	<u>\$ 134,274</u>

Economic Factors and Next Year's Budget

The District's elected and appointed officials considered many factors when setting the fiscal year 2016 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 2017, the School Board took into account the aforementioned factors before recommending an expenditure budget of \$15,987,622.

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 Ronald Stahley, 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, 2016

	Primary Government	
	Governmental Activities	Total
Assets		
Current assets		
Cash	\$ 2,031,713	\$ 2,031,713
Accounts receivable	327,274	327,274
Prepaid expenses	39,987	39,987
Due from other governments	232,261	232,261
Total current assets	<u>2,631,235</u>	<u>2,631,235</u>
Capital assets	12,821,511	12,821,511
(Accumulated depreciation)	(6,558,403)	(6,558,403)
Total capital assets (net of accumulated depreciation)	<u>6,263,108</u>	<u>6,263,108</u>
Total assets	<u>8,894,343</u>	<u>8,894,343</u>
Deferred outflow of resources		
Pension - VMERS	<u>145,649</u>	<u>145,649</u>
Total assets and deferred outflow of resources	<u>\$ 9,039,992</u>	<u>\$ 9,039,992</u>
Liabilities		
Current liabilities		
Accounts payable	\$ 112,594	\$ 112,594
Accrued expenses	911,753	911,753
Unexpended grant revenues	109,602	109,602
Due to student activity funds	73,737	73,737
Due to other governments	60,142	60,142
Current portion of capital lease	71,644	71,644
Current portion of long-term debt	62,630	62,630
Total current liabilities	<u>1,402,102</u>	<u>1,402,102</u>
Noncurrent liabilities		
Accrued pension separation benefit	542,175	542,175
Net pension liability - VMERS	226,645	226,645
Capital lease, net of current portion above	-	-
Long-term debt, net of current portion above	-	-
Total noncurrent liabilities	<u>768,820</u>	<u>768,820</u>
Total liabilities	<u>2,170,922</u>	<u>2,170,922</u>
Deferred inflow of resources		
Pension - VMERS	<u>635</u>	<u>635</u>
Net position		
Net investment in capital assets, net of related debt	6,128,834	6,128,834
Restricted	-	-
Unrestricted	739,601	739,601
Total net position	<u>6,868,435</u>	<u>6,868,435</u>
Total liabilities and net position	<u>\$ 9,039,992</u>	<u>\$ 9,039,992</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, 2016

	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Total
Functions/programs					
Governmental activities					
Regular education programs	\$ 7,274,954	\$ 6,750	\$ 3,736,720	\$ (3,531,484)	\$ (3,531,484)
Special education programs	5,220,503	351,600	3,036,269	(1,832,634)	(1,832,634)
Other instructional programs	2,016	-	-	(2,016)	(2,016)
Supporting services	5,811,534	-	-	(5,811,534)	(5,811,534)
On-behalf payment	585,902	-	585,902	-	-
Depreciation expense	455,461	-	-	(455,461)	(455,461)
Interest on long-term debt	8,916	-	-	(8,916)	(8,916)
Food service subsidy	300,667	-	-	(300,667)	(300,667)
Total government activities	\$ 19,659,953	\$ 358,350	\$ 7,358,891	(11,942,712)	(11,942,712)
General revenues					
Education spending grant				12,788,409	12,788,409
Investment income				2,121	2,121
Miscellaneous revenue				49,389	49,389
Total general revenues				12,839,919	12,839,919
Changes in net position				897,207	897,207
Net position - beginning				5,955,094	5,955,094
Transfer of Lunch Fund balance				16,134	16,134
Net position - ending				\$ 6,868,435	\$ 6,868,435

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, 2016

	Government Fund Types			Total Governmental Funds
	General	Special Revenue	Capital Projects	Primary Government
Assets				
Cash	\$ 1,803,651	\$ 228,062	\$ -	\$ 2,031,713
Accounts receivable	94,956	232,318	-	327,274
Prepaid expenses	30,127	9,860	-	39,987
Due from other funds	238,852	336,196	-	575,048
Due from other governments	89,670	142,591	-	232,261
Total assets and other debits	<u>\$ 2,257,256</u>	<u>\$ 949,027</u>	<u>\$ -</u>	<u>\$ 3,206,283</u>
Liabilities				
Accounts payable	\$ 44,213	\$ 68,381	\$ -	\$ 112,594
Accrued expenses	868,491	43,262	-	911,753
Unexpended grant revenues	2,619	106,983	-	109,602
Due to student activity funds	73,737	-	-	73,737
Due to other funds	336,196	-	238,852	575,048
Due to other governments	16,822	43,320	-	60,142
Total liabilities	<u>1,342,078</u>	<u>261,946</u>	<u>238,852</u>	<u>1,842,876</u>
Fund balance				
Nonspendable				
Prepaid expenses	30,127	9,860	-	39,987
Restricted	-	677,221	(238,852)	438,369
Unrestricted				
Committed	122,945	-	-	122,945
Assigned	500,000	-	-	500,000
Unassigned	262,106	-	-	262,106
Total fund equity	<u>915,178</u>	<u>687,081</u>	<u>(238,852)</u>	<u>1,363,407</u>
Total liabilities and fund equity	<u>\$ 2,257,256</u>	<u>\$ 949,027</u>	<u>\$ -</u>	<u>\$ 3,206,283</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, 2016

Fund balances - total governmental funds	\$ 1,363,407
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	12,821,511
Less: Accumulated depreciation	(6,558,403)
Deferred outflow of resources	145,649
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	(542,175)
Accrued pension benefit - VMERS	(226,645)
Capital lease	(71,644)
Long term debt	(62,630)
Deferred inflow of resources	<u>(635)</u>
Net position of governmental activities	\$ <u><u>6,868,435</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, 2016

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
Revenues				
Local sources				
Tuition	\$ 6,750	\$ -	\$ -	\$ 6,750
Investment income	2,121	-	-	2,121
Local grants	-	351,600	-	351,600
Miscellaneous	49,389	-	-	49,389
	<u>58,260</u>	<u>351,600</u>	<u>-</u>	<u>409,860</u>
State sources				
Education spending grant	12,788,409	-	-	12,788,409
Restricted grants-in-aid	1,886,195	1,150,074	-	3,036,269
On-behalf payments	585,902	-	-	585,902
	<u>15,260,506</u>	<u>1,150,074</u>	<u>-</u>	<u>16,410,580</u>
Federal sources				
Restricted grants-in-aid	779,497	2,957,223	-	3,736,720
Total revenues	<u>16,098,263</u>	<u>4,458,897</u>	<u>-</u>	<u>20,557,160</u>
Expenditures				
Instruction services				
Regular education programs	7,400,222	-	-	7,400,222
Special education	3,292,810	1,927,693	-	5,220,503
Other instruction	2,016	-	-	2,016
Supporting services				
Pupils	692,786	148,293	-	841,079
Instructional staff	326,645	79,057	-	405,702
General administration	738,403	413	-	738,816
School administration	693,948	274,470	-	968,418
Business administration	-	117,749	-	117,749
Operation and maintenance plant	1,357,373	483,258	528	1,841,159
Transportation	268,928	44,710	-	313,638
Other supporting services	-	812,419	-	812,419
Food service expenditures	64,142	236,525	-	300,667
Capital outlay	-	-	314,324	314,324
On behalf payments	585,902	-	-	585,902
Debt service:				
Interest charges	8,916	-	-	8,916
Principal retirement	346,726	-	-	346,726
Total expenditures	<u>15,778,817</u>	<u>4,124,587</u>	<u>314,852</u>	<u>20,218,256</u>
Excess (deficiency) of revenues over (under) expenditures	<u>319,446</u>	<u>334,310</u>	<u>(314,852)</u>	<u>338,904</u>
Other financing sources (uses)				
Transfer to capital fund	(76,000)	-	76,000	-
Total other financing sources (uses)	<u>(76,000)</u>	<u>-</u>	<u>76,000</u>	<u>-</u>
Net change in fund balance	243,446	334,310	(238,852)	338,904
Fund balances, beginning	664,103	352,771	-	1,016,874
Transfer of Lunch Fund balance	7,629	-	-	7,629
Fund balances, ending	<u>\$ 915,178</u>	<u>\$ 687,081</u>	<u>\$ (238,852)</u>	<u>\$ 1,363,407</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, 2016

Net change in fund balances - total governmental funds	\$ 338,904
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	630,952
Less: current year depreciation	(455,461)
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	277,630
Principal payments on capital leases	69,096
Changes in accrued early separation incentive that do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	61,066
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	(2,150)
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>(22,830)</u>
Change in net position of governmental funds	<u><u>\$ 897,207</u></u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Statement of Fiduciary Net Position

As of June 30, 2016

	Agency Funds	Fiduciary Fund
	<u> </u>	<u> </u>
Assets		
Cash	\$ -	\$ 112,855
Due from general funds	<u>73,737</u>	<u>-</u>
Total assets	<u>\$ 73,737</u>	<u>\$ 112,855</u>
Liabilities		
Due to student groups	\$ <u>73,737</u>	\$ -
Total liabilities	<u>73,737</u>	<u>-</u>
Net assets		
Restricted	<u>-</u>	<u>112,855</u>
Total net position	<u>-</u>	<u>112,855</u>
Total liabilities and net position	<u>\$ 73,737</u>	<u>\$ 112,855</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, 2016

Additions	
Investment earnings	\$ 36
Donations	50,512
	<u>50,548</u>
Deductions	
Scholarships	-
	<u>-</u>
Change in net assets	50,548
Net position, beginning	<u>62,307</u>
Net position, ending	<u><u>\$ 112,855</u></u>

The accompanying notes to financial statements are an integral part of these statements.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

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, 2016

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.

In prior years, the District treated its Lunch Fund as a proprietary fund. As of July 1, 2015, the food service operation has been managed and operated out of the Supervisory Union. The District transferred its food service fund balance into the General Fund's unrestricted fund balance as of July 1, 2016.

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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

1. Summary of Significant Accounting Policies (continued):

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.

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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

1. Summary of Significant Accounting Policies (continued):

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.

- 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	50
Buildings and improvements	50
Machinery and equipment	3 – 10
Vehicles	7

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies (continued):

- 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.
- 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 1st. State statutes establish required procedures if overcharging or undercharging of sending districts has occurred as a result of the final tuition rate calculation being different than the estimated announced rate.

Because final tuition revenue is generally not measurable prior to the receipt of the allowable tuition rate provided by the State of Vermont annually by November 1st and to ensure comparability between reporting periods, the District’s policy is to recognize differences between the estimated announced rate and the final allowable rate as increases or decreases to revenue in the fiscal year in which the final tuition rate becomes available.

- 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, 2016, the carrying amount of deposits for governmental \$2,031,713 and for fiduciary funds was \$112,855. 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, 2016

3. Capital Assets:

Capital asset activity in governmental activities for the fiscal year ended June 30, 2016 is as follows:

	Governmental Activities			Ending Balance, June 30, 2016
	Ending Balance, June 30, 2015	Additions	Retirements and Transfers	
Depreciable assets				
Land and land improvements	\$ 457,132	\$ -	\$ -	\$ 457,132
Buildings and improvements	10,034,148	526,030	-	10,560,178
Equipment	229,632	6,004	-	235,636
Outdoor equipment	34,330	23,335	-	57,665
Vehicles	192,952	24,909	-	217,861
Heavy equipment and machinery	310,576	50,674	-	361,250
Furniture and fixtures	473,515	-	-	473,515
Office equipment and computers	982,205	-	523,931	458,274
	<u>12,714,490</u>	<u>630,952</u>	<u>523,931</u>	<u>12,821,511</u>
Less depreciation for				
Land improvements	101,937	17,399	-	119,336
Buildings and improvements	4,690,449	284,163	-	4,974,612
Equipment	187,575	22,414	-	209,989
Outdoor equipment	9,574	5,529	-	15,103
Vehicles	192,218	2,809	-	195,027
Heavy equipment and machinery	153,832	29,608	-	183,440
Furniture and fixtures	399,772	33,959	-	433,731
Office equipment and computers	891,516	59,580	523,931	427,165
	<u>6,626,873</u>	<u>455,461</u>	<u>523,931</u>	<u>6,558,403</u>
Capital assets, net	<u>\$ 6,087,617</u>	<u>\$ 175,491</u>	<u>\$ -</u>	<u>\$ 6,263,108</u>

Depreciation expense in the governmental activities was \$455,461.

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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

4. Long-Term Liabilities (continued):

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.

Long-term liabilities consisted of the following at June 30, 2016:

Governmental activities

Capital improvement note, dated June 26, 2014,
annual principal payment of \$62,630 and
interest payments at 1.72% due November 15,
2016. \$ 62,630

Changes in long-term liabilities for the year ended June 30, 2016 were as follows:

	Balance 6/30/2015	Additions	Retirements	Balance 6/30/2016	Due Within One Year
Governmental activities:					
Notes payable					
Capital improvement note	\$ 125,260	\$ -	\$ 62,630	\$ 62,630	\$ 62,630
	<u>125,260</u>	<u>-</u>	<u>62,630</u>	<u>62,630</u>	<u>62,630</u>
General obligation bonds					
Dated August 2, 1995	215,000	-	215,000	-	-
	<u>215,000</u>	<u>-</u>	<u>215,000</u>	<u>-</u>	<u>-</u>
	<u>340,260</u>	<u>-</u>	<u>277,630</u>	<u>62,630</u>	<u>62,630</u>
Capital leases					
Energy project	140,740	-	69,096	71,644	71,644
	<u>140,740</u>	<u>-</u>	<u>69,096</u>	<u>71,644</u>	<u>71,644</u>
	<u>\$ 481,000</u>	<u>\$ -</u>	<u>\$ 346,726</u>	<u>\$ 134,274</u>	<u>\$ 134,274</u>

Annual maturities of the long-term debt are as follows:

	Notes	Bond	Leases
Annual maturities 2017	\$ <u>62,630</u>	\$ <u>-</u>	\$ <u>71,644</u>
	<u>\$ 62,630</u>	<u>\$ -</u>	<u>\$ 71,644</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

5. Capital Leases:

The District has 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 is due March 1, 2017. Future minimum lease payments and the net present value as of June 30, 2016 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
During the year ended June 30: 2017	\$ 71,644	\$ 4,215	\$ 75,859
Total minimum lease payments			<u>75,859</u>
Less amount representing interest			<u>4,215</u>
Present value of minimum lease payments			<u>\$ 71,644</u>

6. Interfund Balances:

Interfund receivables and payables balances at June 30, 2016 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 238,852	\$ 336,196
Special revenues	336,196	-
Capital projects	<u>-</u>	<u>238,852</u>
	<u>\$ 575,048</u>	<u>\$ 575,048</u>

Interfund balances result from the payment of expenditures and deposit of receipts into a common cash account recorded in the General Fund.

7. Early Separation Incentive:

Certain eligible teachers and administrators were offered a "Voluntary Exit Incentive Program". The agreement offered a two year payout of 25% of the eligible teacher's salary. During the year ended June 30, 2015, the District paid \$74,087 to teachers that took advantage of the program. During the year ended June 30, 2016, final payments under the program of \$82,789 were made.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

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 \$8,206 in unemployment claims during the fiscal year ended June 30, 2016.

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, 2016

9. Retirement Plans (continued):

Plan Membership – Plan membership is immediate upon employment. At June 30, 2015, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	8,484
Inactive members	2,260
Active members	9,585
Terminated vested members	1,163

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, 2016, 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, 2016 were \$243,710 on \$4,563,100 of covered salaries. The State on-behalf contribution was \$585,902 at 12.84%.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Net Pension Liability – At June 30, 2015, the District’s proportionate share of the net pension liability was \$8,661,092 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, 2015 was determined by rolling forward the total pension liability as of June 30, 2014 to June 30, 2015 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.

Year	1	6.25%	Year	10	8.50%
Year	2	6.75%	Year	11	8.50%
Year	3	7.00%	Year	12	8.50%
Year	4	7.50%	Year	13	8.50%
Year	5	7.75%	Year	14	8.50%
Year	6	8.25%	Year	15	8.50%
Year	7	8.25%	Year	16	8.75%
Year	8	8.25%	Year	17 and after	9.00%
Year	9	8.50%			

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%

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Death After Retirement – The 1996 Buck Mortality Tables set back three years for males and one year for females, for retirees, terminated vested members and beneficiaries; the RP-2000 Disabled Life Table with projection to 2016 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

Asset Valuation Method – Invested assets are reported at fair 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.

Asset Class	Long-term Expected Real Rate of Return June 30, 2016
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, 2014 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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Future Expenses – No provision made.

Spouse’s Age – Husbands are assumed to be three years older than their wives.

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:

	1% Decrease (6.95%)	Current Discount Rate (7.95%)	1% Increase (8.95%)
Net pension liability	\$ 10,998,027	\$ 8,661,092	\$ 6,700,614

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

Support Staff Retirement Benefits:

Pension Administration – The Vermont Municipal Employees’ Retirement System (VMERS) administers the Municipal Employees’ Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board Statement 67, *Financial Reporting for Pension Plans*. VMERS provides benefit provisions for school districts and other municipal employees of 437 participating employers.

The Plan was created on July 1, 1975, and is governed by Chapter 125, Title 24, of the Vermont Statutes Annotated.

Management of the plan is vested in the VMERS Board of Trustees, which consists of the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives—one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

In preparing the actuarial valuation as of July 1, 2014, the actuary relied on data and assets provided by the staff of the State Treasurer's office. While not verifying the data at their source, the actuary has performed tests for consistency and reasonableness.

Plan Membership – Plan membership is immediate upon employment. At June 30, 2015, the last census available, pension plan membership consisted of the following:

Retired members or beneficiaries currently receiving benefits	2,539
Inactive members	1,958
Active members	6,685
Terminated vested members	837

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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Summary of System Provisions (continued) –

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. 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.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Summary of System Provisions (continued) –

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.

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

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

Summary of System Provisions (continued) –

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.

Contributions – Member contributions are established by State law. Employee contributions for the year ended June 30, 2016 were \$26,566 on \$1,062,607 of covered salaries. The District’s share of the pension contribution amounted to \$42,504 at a contribution rate of 4%.

Net Pension Liability – At June 30, 2015 and 2014, the proportionate share of the net pension liability for employees of the District was \$226,645 and \$24,670 respectively. The District’s proportion of the net pension liability was based on contributions to VMRS during the fiscal year ended June 30, 2015. At June 30, 2015, the District’s proportion was .2970% which was a slight increase from its proportionate share of .2703% for the year ended June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of \$65,334 on its District-Wide statement of net position. At June 30, 2016, 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	\$ 7,164	\$ -
Changes of assumptions	45,136	-
Net difference between projected and actual earnings on pension plan investments	43,786	635
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,059	-
Employer contributions subsequent to the measurement date	<u>42,504</u>	<u>-</u>
Total	<u>\$ 145,649</u>	<u>\$ 635</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

District contributions subsequent to the measurement date of \$42,504 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, 2017. 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	\$	20,404
2018		20,404
2019		41,299
Thereafter		<u>-</u>
	\$	<u><u>82,107</u></u>

Significant Actuarial Assumptions and Methods:

Actuarial Assumptions – The total pension liability as of June 30, 2015 was determined by rolling forward the total pension liability as of June 30, 2014 to June 30, 2015 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.

Year	1	6.25%	Year	10	8.50%
Year	2	6.75%	Year	11	8.50%
Year	3	7.00%	Year	12	8.50%
Year	4	7.50%	Year	13	8.50%
Year	5	7.75%	Year	14	8.50%
Year	6	8.25%	Year	15	8.50%
Year	7	8.25%	Year	16	8.75%
Year	8	8.25%	Year	17 and after	9.00%
Year	9	8.50%			

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

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 1996 Buck Mortality Tables set back three years for males and one year for females, for retirees, terminated vested members and beneficiaries; the RP-2000 Disabled Life Table with projection to 2016 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

Asset Valuation Method – Invested assets are reported at fair 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.

<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%

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

9. Retirement Plans (continued):

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, 2014 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%) of 1 percentage point higher (8.95%) than the current rate:

	1% Decrease (6.95%)	Current Discount Rate (7.95%)	1% Increase (8.95%)
Net pension liability	\$ 452,708	\$ 226,645	\$ 37,139

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

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 \$88,000 to the 403(b) plan for the year ended June 30, 2016. Employee withholdings contributed to the plan totaled \$269,897.

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, 2016 is \$542,175.

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

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	\$ 16,098,263	\$ 15,854,817
On-behalf payment	<u>(585,902)</u>	<u>(585,902)</u>
Budget basis	\$ <u>15,512,361</u>	\$ <u>15,268,915</u>

12. Commitments:

At its March 19, 2016 meeting, the Brattleboro Town School District voters approved a budget for the 2016-2017 fiscal year calling for expenditures of \$15,987,622.

13. Governmental Fund Equity:

Governmental fund equity consisted of the following at June 30, 2016:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Government Funds</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	\$ 30,127	\$ 9,860	\$ -	\$ 39,987
Restricted for:				
Special revenue	-	677,221	-	677,221
Capital projects	-	-	(238,852)	(238,852)
Total restricted	<u>-</u>	<u>677,221</u>	<u>(238,852)</u>	<u>438,369</u>
Unrestricted				
Committed for:				
Educational Reserve Fund	122,945	-	-	122,945
Assigned for:				
Tax revenue offset 2015	500,000	-	-	500,000
Unassigned	262,106	-	-	262,106
Total unrestricted	<u>885,051</u>	<u>-</u>	<u>-</u>	<u>885,051</u>
Total fund balance	<u>\$ 915,178</u>	<u>\$ 687,081</u>	<u>\$ (238,852)</u>	<u>\$ 1,363,407</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

14. Reconciliation of Governmental Funds to District-Wide Funds:

A detailed explanation of the differences between governmental funds balance sheet and district-wide statement of net position is as follows:

	Balance Sheet	Long-Term Revenues/ Expenses	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Net Assets
Assets						
Cash and cash equivalents	\$ 2,031,713	\$ -	\$ -	\$ -	\$ -	\$ 2,031,713
Receivables (net of allowance for uncollectible accounts)	327,274	-	-	-	-	327,274
Prepaid expenses	39,987	-	-	-	-	39,987
Due from other funds	575,048	-	-	-	(575,048)	-
Due from other governments	232,261	-	-	-	-	232,261
Capital assets	-	-	6,263,108	-	-	6,263,108
Deferred outflow of resources	-	145,649	-	-	-	145,649
Total assets	\$ 3,206,283	\$ 145,649	\$ 6,263,108	\$ -	\$ (575,048)	\$ 9,039,992
Liabilities						
Accounts payable	\$ 112,594	\$ -	\$ -	\$ -	\$ -	\$ 112,594
Accrued payroll and benefits payable	911,753	-	-	-	-	911,753
Unexpended grant revenues	109,602	-	-	-	-	109,602
Due to student activity funds	73,737	-	-	-	-	73,737
Due to other funds	575,048	-	-	-	(575,048)	-
Due to other governments	60,142	-	-	-	-	60,142
Current portion of lease	-	-	-	71,644	-	71,644
Current portion of debt	-	-	-	62,630	-	62,630
Accrued pension separation benefit	-	542,175	-	-	-	542,175
Net pension liability	-	226,645	-	-	-	226,645
Deferred inflow of resources	-	635	-	-	-	635
Total liabilities	1,842,876	769,455	-	134,274	(575,048)	2,171,557
Net position						
Invested in capital assets, net of related debt	-	-	6,263,108	(134,274)	-	6,128,834
Other	1,363,407	(623,806)	-	-	-	739,601
Total net position	1,363,407	(623,806)	6,263,108	(134,274)	-	6,868,435
Total liabilities and net position	\$ 3,206,283	\$ 145,649	\$ 6,263,108	\$ -	\$ (575,048)	\$ 9,039,992

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

14. Reconciliation of Governmental Funds to District-Wide Funds (continued)

	Statements of Revenues, Expenditures and Changes in Fund Balance	Long-term Revenues/ Expense	Capital Related Items	Long-Term Debt Transactions	Eliminations Due To/ From	Statement of Activities Total
Revenues						
Local sources						
Tuition	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ 6,750
Local grants	351,600	-	-	-	-	351,600
Investment income	2,121	-	-	-	-	2,121
Miscellaneous	49,389	-	-	-	-	49,389
State sources						
Education spending grant	12,788,409	-	-	-	-	12,788,409
Restricted grants in aid	3,036,269	-	-	-	-	3,036,269
On-behalf payments	585,902	-	-	-	-	585,902
Federal sources						
Restricted grants in aid	3,736,720	-	-	-	-	3,736,720
Total revenues	<u>20,557,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,557,160</u>
Expenditures						
Instruction services						
Regular education programs	7,400,222	(45,575)	(79,693)	-	-	7,274,954
Special education	5,220,503	-	-	-	-	5,220,503
Other instruction	2,016	-	-	-	-	2,016
Supporting services						
Pupils	841,079	-	-	-	-	841,079
Instructional staff	405,702	-	-	-	-	405,702
General administration	738,816	-	-	-	-	738,816
School administration	968,418	2,325	-	-	-	970,743
Business administration	117,749	-	-	-	-	117,749
Operation and maintenance plant	1,841,159	7,164	(209,526)	-	-	1,638,797
Transportation	313,638	-	-	-	-	313,638
Other supporting	812,419	-	(27,409)	-	-	785,010
On-behalf payments	585,902	-	-	-	-	585,902
Capital outlay	314,324	-	(314,324)	-	-	-
Food services						
Food service subsidy	300,667	-	-	-	-	300,667
Depreciation	-	-	455,461	-	-	455,461
Debt service:						
Interest charges	8,916	-	-	-	-	8,916
Principal retirement	346,726	-	-	(346,726)	-	-
Total expenditures	<u>20,218,256</u>	<u>(36,086)</u>	<u>(175,491)</u>	<u>(346,726)</u>	<u>-</u>	<u>19,659,953</u>
Other financing sources						
Issuance of debt	-	-	-	-	-	-
Net change in position	<u>\$ 338,904</u>	<u>\$ 36,086</u>	<u>\$ 175,491</u>	<u>\$ 346,726</u>	<u>\$ -</u>	<u>\$ 897,207</u>

BRATTLEBORO TOWN SCHOOL DISTRICT

Notes to Financial Statements

As of and for the Year Ended June 30, 2016

15. Subsequent Events:

The District has evaluated subsequent events which may require adjustment to or disclosure in the District's financial statements through January 18, 2017, 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, 2016

	Original Budget	Actual Budgetary Basis	Variance With Budget
Revenues			
Tuition	\$ -	\$ 6,750	\$ 6,750
Investment income	5,000	2,121	(2,879)
Miscellaneous	27,000	49,389	22,389
State education spending grant	12,788,409	12,788,409	-
State restricted grants-in-aid	1,900,769	1,886,195	(14,574)
Federal restricted grants-in-aid	688,827	779,497	90,670
Total revenues	<u>15,410,005</u>	<u>15,512,361</u>	<u>102,356</u>
Expenditures			
Instruction services			
Regular education services	7,334,115	7,400,222	(66,107)
Special education programs	3,431,641	3,292,810	138,831
Other instruction	-	2,016	(2,016)
Supporting services			
Pupils	657,860	692,786	(34,926)
Instruction staff	439,989	326,645	113,344
General administration	754,083	738,403	15,680
School administration	673,648	693,948	(20,300)
Business administration	5,000	-	5,000
Operation and maintenance plant	1,390,706	1,357,373	33,333
Transportation	211,456	268,928	(57,472)
Food services			
Food service expense	68,600	64,142	4,458
Debt service			
Bonds payable principal	355,143	346,726	8,417
Bonds payable - interest	11,764	8,916	2,848
Transfer to capital fund	76,000	76,000	-
Total expenditures	<u>15,410,005</u>	<u>15,268,915</u>	<u>141,090</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 243,446</u>	<u>\$ 243,446</u>

BRATTLEBORO TOWN SCHOOL DISTRICT
Schedule 2 – State Contributions to Vermont State Teachers’ Retirement System
As of June 30, 2016

<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	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, 2016

<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%

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, 2016

<u>VSTRS</u>	<u>2015</u>	<u>2014</u>
Schedule of Proportionate Share of the Net Pension Liability		
District's proportion of the net pension liability	0.72997%	0.80382%
District's proportionate share of the net pension liability	\$ 8,661,092	\$ 7,704,081
District's covered-employee payroll	\$ 4,071,086	\$ 4,556,492
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	212.7465%	169.0792%
Plan fiduciary net position as a percentage of the total pension liability	58.22%	64.02%

VMERS

Schedule of Proportionate Share of the Net Pension Liability		
District's proportion of the net pension liability	0.2970%	0.2703%
District's proportionate share of the net pension liability	\$ 226,645	\$ 24,670
District's covered-employee payroll	\$ 1,027,343	\$ 871,672
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	22.0613%	2.8302%
Plan fiduciary net position as a percentage of the total pension liability	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, 2016, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 18, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* (continued)**

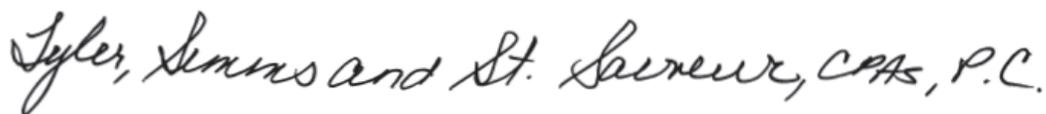
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Lebanon, New Hampshire
January 18, 2017

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; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards 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, 2016. 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; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards 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, 2016.

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.

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.

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance* (continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Brattleboro Town School District as of and for the year ended June 30, 2016, and have issued our report thereon dated January 18, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is not a required part of the financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statements as a whole.

Tyler, Simms and St. Laurent, CPAs, P.C.

Lebanon, New Hampshire
January 18, 2017

VT License #92-545

BRATTLEBORO TOWN SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

As of and for the Year Ended June 30, 2016

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grantor's Award Number	Expenditures
U.S. Department of Agriculture			
Passed through State of Vermont			
Department of Education:			
Fresh Fruit and Vegetables	10.582	4449S0481600	\$ 46,685
Total Department of Agriculture			<u>46,685</u>
U.S. Department of Education			
Passed through State of Vermont			
Department of Education:			
Title I Compensatory Education	84.010	4250S0481501	603,745
Title IIA - Improving Teacher Quality	84.367	4651S0481501	12,980
Total Department of Education			<u>616,725</u>
U.S. Department of Health and Human Services			
Passed through Federal Government			
Early Head Start	93.600	01CH2504-000	1,641,443
Head Start	93.600	01CH2504-000	1,062,264
Head Start Oral Health Initiative	93.600	None assigned	5,992
Total Head Start Cluster			<u>2,709,699</u>
Passed through State Department of Health or Other Intermediate Agency:			
Reach-Up	93.558	03440-10018-15/16	134,424
Strengthening Families Grant	93.778	03440-32362-16/17-SFG	103,696
Respite FAF	93.590	004-2016-CBCAP	12,164
Total Other Health and Human Services			<u>250,284</u>
Total Department of Health and Human Services			<u>2,959,983</u>
Total Federal Assistance			<u>\$ 3,623,393</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, 2016

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, 2016. 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 2016 was the U.S. Department of Health and Human Services Head Start and Early Head Start (CFDA 93.600).

4. Noncash Assistance:

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

BRATTLEBORO TOWN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
 As of and for the Year Ended June 30, 2016

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516 (a)? Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
93.600	Head Start and Early Head Start

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

BRATTLEBORO TOWN SCHOOL DISTRICT

Schedule of Findings and Questioned Costs (continued)

As of and for the Year Ended June 30, 2016

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

None

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

None

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None